



**Harrah Board of Education Regular Meeting  
Monday, December 8, 2025 7:00 PM  
Administration Building, Conference Room  
20665 Walker Steet  
Harrah, Oklahoma 73045**

**Agenda**

1. Call to Order/Roll Call to Establish a Quorum
2. Principal/Director Reports
3. **Consent Agenda**
  - A. Minutes of the November 10, 2025, Regular Board Meeting
  - B. General Fund #432 to #447, payroll #50271 to #50277, change orders and financial summary
  - C. Child Nutrition Fund #24, change orders, and financial summary
  - D. Activity Fund Summary Report, Activity Requests and Transfer Requests
  - E. Treasurer's Report
  - F. Monthly Comparison Report
4. **Superintendent's Report/Announcements**
  - A. Student Enrollment
  - B. Construction Update Reports
5. **Items to be Considered by the Board**
  - A. Discuss and take possible action on the 2024-2025 financial audit as prepared by the district auditor, S & B CPA's and Associates, PLLC.
  - B. Discuss and take possible action regarding the bid recommendations from Boldt Construction for the Harrah High School project.
  - C. 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 \$7,300,000 General Obligation Combined Purpose Bonds of the School District.
  - D. Discuss and take possible action on the student transfer capacity numbers for January 2026.
  - E. Discuss and take possible action on the revised General Section of the student handbooks.
  - F. Discuss and take possible action on the out-of-state travel request for the high school track athletes to attend an indoor track meet on January 9-11, 2026, in Colorado.
  - G. Vote to convene or not to convene into executive session pursuant to 25 O.S. Section 307 (B)(1) to discuss the employment of those employees listed on Exhibit A and B.
  - H. Acknowledge return to open session. Executive session compliance statement.
  - I. Discuss and take possible action to employ an extra duty assignment for the high school girls' assistant soccer coach as listed on Exhibit A.
  - J. Discuss and take possible action to employ extra duty staff and substitutes for the 2025-2026 school year as listed on Exhibit B.

6. New Business (Items not known at the time of Agenda preparation.)
7. Announcements
8. The Board will vote to adjourn.

Posted this 29th day of January, 2026 at 10:00 a.m., at the front entrance of the School Administration Building, 20665 Walker Street, Harrah, Oklahoma.

---

Leslie Hobaugh, Minutes Clerk

Visitor Sign In  
December 8, 2025  
7:00 p.m.

1. John Marti
2. John
3. Mike McAfee
4. Daniel McComb
5. John L. Sook
6. Megan Marshall
7. John Marshall
8. man
9. Jessie Jell
10. \_\_\_\_\_
11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_
19. \_\_\_\_\_
20. \_\_\_\_\_

## **December Board Notes**

### **CRE 25-26**

Dec. 5th - Hat Day

Dec. 10th - Staff Christmas Dinner

Dec. 12th - Student of the Month Assembly

Dec. 15th - Holiday Hoedown

Dec. 15th - Impact Meetings

Dec. 15th-18th - PTO Santa Shop

Dec. 17th - CRE Cafeteria Christmas Meal

Dec. 18th - Winter Parties

Dec. 19th - Teacher Work Day (RTI Meetings)

# December events

Dec 2, 6:30 pm

5th grade music

Dec 3, 9:00 am

program @ HPS Auditorium

Dec 9-16

STUCO Stocking Drive

Dec 9 & 10

Reading Benchmark

Dec 11 & 12

Math Benchmark

Dec 17; 9:00 am

Miss Oklahoma visits RBE!

Dec 18, 1:00-1:30

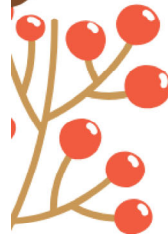
Student-of-the-Month  
Assembly

Dec 18, 1:30-2:30

Winter Parties

Dec 19 - Jan 6

Winter Break!!!



## HHS EVENTS/ACTIVITIES – 09 DEC 2024

### General School News

- First, we want to recognize our students who have had some outstanding achievements. (Mr. Blessington can present the certificates to the students. You can if you want to, but it is completely up to you.)
  - Small School All State Band
    - Clayton Nowakowski - French Horn
    - Corbin Reynolds - Percussion
    - Caitlyn Richey – Alto Saxophone
    - Payton Miller – French Horn
  - Large School All State Band – Corbin Reynolds
- Benchmark testing is Dec 8-12
- Senior Portrait retakes are Dec 11
- HHS/HMS Choir Concert is on December 9<sup>th</sup> at 6:30pm in the auditorium.
- The HHS Band is having their Winter performance in the auditorium on December 16<sup>th</sup> at 6:30pm.
- 17-18 DEC – Semester Testing
- We will be announcing our site teacher of the year on December 18<sup>th</sup>.

### Athletics

Guy Worth



Harrah Board of Education Regular Meeting  
Monday, November 10, 2025 7:00 PM  
Administration Building, Conference Room  
20665 Walker Steet  
Harrah, Oklahoma 73045

### **1. Call to Order/Roll Call to Establish a Quorum**

Attendance Taken at 7:00 PM.

Krista Harke: Present  
Kevin McBrayer: Present  
Chris Monden: Present  
Seth Schoenecke: Present  
Trey Swan: Present

Present: 5.

Others Present: Paul Blessington, Superintendent, and Leslie Hobaugh, Minutes Clerk

Visitors Present: Shawna Keene, Guy Worth, David Hairell, Mike McAfee, John Martin, John Foutch, Sarah Foutch, Eric Foutch, Jennifer Foutch, Kinley Clayton, Thomas Shamrock, Shayne Turner, and Austin Barnes. Others may have been present but did not sign the register, or the signatures were unreadable.

### **2. Public Participation**

John Foutch, a Harrah High School student, addressed the board regarding the establishment of a Turning Point USA Chapter at the high school.

### **3. Principal/Director Reports**

#### **4. Consent Agenda**

A motion was made to approve the consent agenda. This motion, made by Kevin McBrayer and seconded by Krista Harke, passed.

Krista Harke: Yea  
Kevin McBrayer: Yea  
Chris Monden: Yea  
Seth Schoenecke: Yea  
Trey Swan: Yea

Yea: 5, Nay: 0

#### **4.A. Minutes of the October 13, 2025 Regular Board Meeting**

4.B. General Fund #372 to #424, payroll #50260 to #502704 , change orders and financial summary

4.C. Child Nutrition Fund #19 to #20, change orders and financial summary

4.D. Activity Fund Summary Report, Activity Requests and Transfer Requests

4.E. Treasurer's Report

4.F. Monthly Comparison Report

## **5. Superintendent's Report/Announcements**

### **5.A. Student Enrollment**

The student enrollment as of November 1, 2025, is 1,951 students. This is down 133 students from last year.

### **5.B. Construction Updates - Timberlake/Boldt**

Timberlake reported: The Virginia Smith Elementary project has been completed and is under budget. At Clara Reynolds Elementary, the exterior concrete footings and slab have been poured. Demo has begun on the front entryway and the indoor under-slab plumbing.

Boldt reported: The bids for the Russell Babb Elementary project are being presented today for approval. The bid opening for the Harrah High School project is December 2nd, and the bids will be presented to the board for approval at the December 8, 2025, board meeting.

### **5.C. Gifted and Talented Plan Review for 2025-2026**

There are no changes. This is an annual review.

## **6. Items to be Considered by the Board**

6.A. Discuss and take possible action regarding bid recommendations from Boldt Construction for the Russell Babb Elementary project..

Tony Yanda, Boldt Construction, and Jason Hukill, LDG, presented the bids for the bond project at Russell Babb Elementary. The GMP is \$6,899,625

A motion was made to approve the bids as submitted from Boldt Construction, with the GMP of \$6,899,625. This motion, made by Kevin McBrayer and seconded by Krista Harke, passed.

Krista Harke: Yea

Kevin McBrayer: Yea

Chris Monden: Yea

Seth Schoenecke: Yea

Trey Swan: Yea

Yea: 5, Nay: 0

6.B. Discuss and take possible action on new and revised policies: NEW: EFEEA - Artificial Intelligence System and Tools Use in the School District; CKAK - Behavioral Threat Assessment; CKAK-E - Behavioral Threat Assessment Checklist; GBA-E - Public Record Access Request; REVISED: BEC - Executive Sessions; GBA - Open Records Request.

6.C. Discussion and take possible action regarding the Schedule of Regular Board Meetings for the calendar year 2026, stating the date, time, and location for the Harrah Public Schools.

The board discussed changing the time of the monthly board meetings from 7:00 p.m. to 6:00 p.m. The meetings would remain on the second Monday of each month.

A motion was made to accept the Schedule of Regular Board Meetings for the calendar year 2026, stating the date, time, 6:00 p.m., and location for the Harrah Public Schools. This motion, made by Krista Harke and seconded by Kevin McBrayer, passed.

Krista Harke: Yea

Kevin McBrayer: Yea

Chris Monden: Yea

Seth Schoenecke: Yea

Trey Swan: Yea

Yea: 5, Nay: 0

6.D. Vote to convene or not to convene into executive session pursuant to 25 O.S. Section 307 (B)(1) to discuss the employment of those employees listed on Exhibit A and B.

A motion was made not to enter into executive session. This motion, made by Kevin McBrayer and seconded by Krista Harke, passed.

Krista Harke: Yea

Kevin McBrayer: Yea

Chris Monden: Yea

Seth Schoenecke: Yea

Trey Swan: Yea

Yea: 5, Nay: 0

6.E. Acknowledge return to open session. Executive session compliance statement.

6.F. Discuss and take possible action to employ certified personnel on temporary contracts for the 2025-2026 school year as listed on Exhibit A.

A motion to employ certified personnel on temporary contracts for the 2025-2026 school year as listed on Exhibit A. This motion, made by Krista Harke and seconded by Kevin McBrayer, passed.

Krista Harke: Yea

Kevin McBrayer: Yea

Chris Monden: Yea

Seth Schoenecke: Yea

Trey Swan: Yea

Yea: 5, Nay: 0

6.G. Discuss and take possible action to employ support personnel and substitutes for the 2025-2026 school year as listed on Exhibit B.

A motion was made to employ support personnel and substitutes for the 2025-2026 school year as listed on Exhibit B. This motion, made by Krista Harke and seconded by Kevin McBrayer, passed.

Krista Harke: Yea

Kevin McBrayer: Yea

Chris Monden: Yea  
Seth Schoenecke: Yea  
Trey Swan: Yea  
Yea: 5, Nay: 0

**7. New Business (Items not known at the time of Agenda preparation.)**

**8. Announcements**

**9. The Board will vote to adjourn.**

The meeting adjourned at 8:15 p.m.

A motion was made to adjourn. This motion, made by Kevin McBrayer and seconded by Krista Harke, passed.

Krista Harke: Yea  
Kevin McBrayer: Yea  
Chris Monden: Yea  
Seth Schoenecke: Yea  
Trey Swan: Yea  
Yea: 5, Nay: 0

---

Trey Swan, President

---

Kevin McBrayer, Vice-President

---

Krista Harke, Member

---

Seth Schoenecke, Clerk

---

Chris Monden, Assistant Clerk

---

Mr. Blessington, Superintendent

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA,

I, the undersigned Minutes Clerk, of the Board of Education of Harrah Public Schools District I-7, Oklahoma County, do hereby certify that prior to December 15 of the last calendar year the date, time and place of this regular meeting was filed in the offices of the County Clerk of Oklahoma County.

I also certify that at least 24 hours prior to this meeting, excluding Saturdays, Sundays and Holidays, notice of the date, time, place and agenda of this meeting was posted in prominent public view at the location of this meeting.

Witness my hand and seal of this school district this 10th day of November, 2025.

Harrah Public Schools

---

Leslie Hobaugh, Minutes Clerk



EXECUTIVE SESSION  
NOVEMBER 10, 2025  
Exhibit A & B

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - CERTIFIED**

Name	Position	Site
TAMI DORRELL	TEACHER (ELA)	MS

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - SUPPORT**

Name	Position	Site
DAVID HAUGHT	BUS MONITOR	BUS BARN
JENNIFER BALLARD	HOUSEKEEPER	VSE

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - SUBSTITUTES**

Name	Name
ALYSSA BALDWIN	ANIKA DAVIS
JAMIE BOLLING	MARY HEWETT
KELLY BRANSCUM	MANDY KING
JAECI COMSTOCK	RAYMOND KING
SHIRLEY COVINGTON	KARMEN RILEY
SHERRI STURGILL	LANDRIE WILLIAMSON
COURTNEY VERNER	CHERYL DEATON
JAMIE BOLLING	KATY MCLAUGHLIN
KATE JOLLY	JAZMINE FAULCONER

**2025-2026 SCHOOL YEAR**

**RESIGNATIONS**

Name	Position	Site
KATTY MILLER	HOUSEKEEPER	VS



## HARRAH PUBLIC SCHOOLS ENROLLMENT 2025-2026



GRADE	9/4/2024	10/1/2025	11/4/2025	12/3/2025	1/3/2026	2/1/2026	3/1/2026	4/1/2026	5/6/2026
<b>Pre-School</b>	<b>82</b>	<b>82</b>	<b>83</b>	<b>84</b>					
<b>Kindergarten</b>	<b>111</b>	<b>110</b>	<b>109</b>	<b>109</b>					
<b>1ST</b>	<b>139</b>	<b>138</b>	<b>136</b>	<b>137</b>					
<b>TOTAL</b>	<b>332</b>	<b>330</b>	<b>328</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2ND</b>	<b>131</b>	<b>129</b>	<b>129</b>	<b>128</b>					
<b>3RD</b>	<b>154</b>	<b>153</b>	<b>153</b>	<b>153</b>					
<b>TOTAL</b>	<b>285</b>	<b>282</b>	<b>282</b>	<b>281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4TH</b>	<b>140</b>	<b>141</b>	<b>141</b>	<b>139</b>					
<b>5TH</b>	<b>178</b>	<b>180</b>	<b>178</b>	<b>178</b>					
<b>TOTAL</b>	<b>318</b>	<b>321</b>	<b>319</b>	<b>317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6TH</b>	<b>135</b>	<b>135</b>	<b>132</b>	<b>128</b>					
<b>7TH</b>	<b>181</b>	<b>176</b>	<b>173</b>	<b>170</b>					
<b>8TH</b>	<b>140</b>	<b>132</b>	<b>131</b>	<b>132</b>					
<b>TOTAL</b>	<b>456</b>	<b>443</b>	<b>436</b>	<b>430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9TH</b>	<b>147</b>	<b>145</b>	<b>144</b>	<b>145</b>					
<b>10TH</b>	<b>158</b>	<b>157</b>	<b>153</b>	<b>152</b>					
<b>11TH</b>	<b>146</b>	<b>146</b>	<b>142</b>	<b>142</b>					
<b>12TH</b>	<b>138</b>	<b>137</b>	<b>135</b>	<b>134</b>					
<b>ALT ED</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>13</b>					
<b>TOTAL</b>	<b>599</b>	<b>595</b>	<b>586</b>	<b>586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL 25-26</b>	<b>1990</b>	<b>1971</b>	<b>1951</b>	<b>1944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2024-2025 TOTAL	2103	2078	2084	2086	2074	2072	2053	2050	2042
2023-2024 TOTAL	2117	2098	2094	2089	2083	2071	2058	2050	2050
2022-2023 TOTAL	2212	2207	2207	2198	2189	2158	2143	2136	2120
2021-2022 TOTAL	2082	2076	2083	2076	2071	2067	2078	2076	2080
2020-2021 TOTAL	1985	1951	1979	1969	1955	1966	1958	1958	1945
2019-2020 TOTAL	2260	2259	2267	2264	2253	2249	2255	*2255	*2255
2018-2019 TOTAL	2251	2264	2269	2269	2276	2273	2256	2241	2233
2017-2018 TOTAL	2301	2293	2289	2278	2277	2281	2288	2270	2247
2016-2017 TOTAL	2210	2211	2206	2202	2197	2192	2176	2191	2177
2015-2016 TOTAL	2139	2141	2141	2145	2141	2146	2135	2123	2114
2014-2015 TOTAL	2110	2095	2085	2094	2073	2088	2084	2083	2078
2013-2014 TOTAL	2149	2142	2132	2130	2112	2124	2111	2118	2108
2012-2013 TOTAL	2185	2190	2180	2179	2176	2176	2163	2167	2145
2011-2012 TOTAL	2192	2192	2198	2190	2182	2176	2161	2162	2166

2010-2011 TOTAL	2261	2273	2266	2240	2246	2243	2228	2228	2228	
2009-2010 TOTAL	2268	2249	2244	2249	2236	2244	2224	2227	2223	
2008-2009 TOTAL	2325	2312	2296	2310	2308	2295	2283	2269	2255	
2007-2008 TOTAL	2339	2325	2338	2297	2291	2275	2274	2264	2254	
2006-2007 TOTAL	2356	2336	2325	2320	2308	2294	2304	2303	2290	
2005-2006 TOTAL	2346	2338	2332	2315	2315	2311	2296	2293	2290	
2004-2005 TOTAL	2265	2265	2253	2228	2237	2212	2204	2212	2213	
2003-2004 TOTAL	2220	2212	2215	2188	2190	2206	2228	2214	2212	
Average	2212.54	2204.86	2203.77	2196.18	2190.45	2187.22	2180	2173.09	2165.23	

*REPORT OF AUDIT*

*HARRAH SCHOOL DISTRICT #I-7*

*OKLAHOMA COUNTY - OKLAHOMA*

*JULY 1, 2024 TO JUNE 30, 2025*

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

OFFICERS

TREY SWAN	PRESIDENT
KEVIN McBRAYER	VICE-PRESIDENT
SETH SCHOENECKE	CLERK
KRISTA HARKE	MEMBER
CHRIS MONDEN	MEMBER
DAVID HARP	TREASURER
PAUL BLESSINGTON	SUPERINTENDENT

AUDIT BY

S&B CPAS AND ASSOCIATES, PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

LICENSE #14167

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

TABLE OF CONTENTS

SCHOOL DISTRICT OFFICIALS	1
TABLE OF CONTENTS	2-3
INDEPENDENT AUDITOR'S REPORT	4-6
<u>COMBINED FINANCIAL STATEMENTS</u>	
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS- EXHIBIT A	7
COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES - REGULATORY BASIS - ALL GOVERNMENTAL FUNDS TYPES - EXHIBIT B	8
COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS - BUDGETED GOVERNMENTAL FUND TYPES - EXHIBIT C	9
NOTES TO COMBINED FINANCIAL STATEMENTS	10-18
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
<u>COMBINING FINANCIAL STATEMENTS</u>	
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS - SCHEDULE A-1	19
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECT FUNDS - SCHEDULE A-2	20
COMBINING STATEMENTS OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES - REGULATORY BASIS - SPECIAL REVENUE FUNDS - SCHEDULE B-1	21
COMBINING STATEMENTS OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES - REGULATORY BASIS - CAPITAL PROJECT FUNDS - SCHEDULE B-2	22
COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS - SPECIAL REVENUE FUNDS - SCHEDULE C-1	23
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - REGULATORY BASIS - FIDUCIARY FUNDS - SCHEDULE D-1	24-25
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY - REGULATORY BASIS - FIDUCIARY FUNDS - SCHEDULE D-2	26
<u>SUPPORTING SCHEDULE(S)</u>	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	27-28

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

TABLE OF CONTENTS

SUPPORTING SCHEDULES AND REPORTS REQUIRED BY GOVERNMENT  
AUDITING STANDARDS

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 <i>GOVERNMENT AUDITING STANDARDS</i>	29-30
--	-------

SUPPORTING SCHEDULES AND REPORTS REQUIRED BY THE UNIFORM  
GUIDANCE

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH <i>THE UNIFORM GUIDANCE</i>	31-32
--	-------

SCHEDULE OF FINDINGS AND QUESTIONED COSTS	32
---	----

SUPPORTING SCHEDULES REQUIRED BY THE OKLAHOMA STATE  
DEPARTMENT OF EDUCATION

DISPOSITION OF PRIOR YEAR FINDINGS	33
CURRENT YEAR AUDIT EXCEPTIONS AND RECOMMENDATIONS	34
ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE	35

***S & B CPAs & Associates, PLLC***  
***302 North Independence, Suite 102***  
***Enid, Oklahoma 73701***  
***580-265-8651***

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education  
Harrah School District #1-7  
Oklahoma County, Oklahoma

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Harrah School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Harrah School District basic financial statements- regulatory basis 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 combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the Harrah School District, 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 Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Harrah School District as of June 30, 2025, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Harrah School District, 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**

As discussed in Note 1, the financial statements referred to above do not include the general fixed asset account group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education noted above. The amount that should be recorded in the general fixed asset account group is not known.

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

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the Harrah School District on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 Harrah School 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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Harrah School District's internal control. Accordingly, no such opinion is expressed.
  
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
  
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Harrah School District'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 Informationm**

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2025, on our consideration of the Harrah School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Harrah School 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 Harrah School District's internal control over financial reporting and compliance.

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
December 8, 2025

**Harrah School District No. 1-007, Oklahoma County, Oklahoma  
Combined Statement of Assets, Liabilities and Fund Balances  
Regulatory Basis - All Fund Types and Account Groups  
June 30, 2025**

**EXHIBIT A**

<b>ASSETS</b>	Governmental Fund Types					Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	June 30, 2025	
Cash and Cash Equivalents	\$ 7,644,401	\$ 8,577,724	\$ 1,358,025	\$ 348,735	\$ 508,726	\$ 0	\$ 18,437,611	
Investments	0	0	0	0	0	0	0	
Amounts Available in Debt Service Fund	0	0	0	0	0	1,358,025	1,358,025	
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	2,691,975	2,691,975	
Amounts to be Provided For Capitalized Lease Agreements	0	0	0	0	0	0	0	
<b>Total Assets</b>	<b>\$ 7,644,401</b>	<b>\$ 8,577,724</b>	<b>\$ 1,358,025</b>	<b>\$ 348,735</b>	<b>\$ 508,726</b>	<b>\$ 4,050,000</b>	<b>\$ 22,487,611</b>	

**LIABILITIES AND FUND BALANCES**

<b>Liabilities:</b>							
Warrants Payable	\$ 819,592	\$ 6,155	\$ 0	\$ 0	\$ 7,103	\$ 0	\$ 832,851
Reserve for Encumbrances	1,417,054	393,694	0	0	501,623	0	2,312,371
Due to Activity Groups	0	0	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0	4,050,000	4,050,000
Capitalized Lease Obligations Payable	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 2,236,646</b>	<b>\$ 399,849</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 508,726</b>	<b>\$ 4,050,000</b>	<b>\$ 7,195,222</b>
<b>Fund Balances:</b>							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 1,358,025	\$ 0	\$ 0	\$ 0	\$ 1,358,025
Capital Projects	0	0	0	348,735	0	0	348,735
Building Programs	0	7,484,479	0	0	0	0	7,484,479
Child Nutrition Programs	0	693,396	0	0	0	0	693,396
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	5,407,754	(0)	0	0	0	0	5,407,754
<b>Total Fund Balances</b>	<b>\$ 5,407,754</b>	<b>\$ 8,177,875</b>	<b>\$ 1,358,025</b>	<b>\$ 348,735</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,292,389</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,644,401</b>	<b>\$ 8,577,724</b>	<b>\$ 1,358,025</b>	<b>\$ 348,735</b>	<b>\$ 508,726</b>	<b>\$ 4,050,000</b>	<b>\$ 22,487,611</b>

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

**Harrah School District No. 1-007, Oklahoma County, Oklahoma**  
**Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Regulatory Basis - All Governmental Fund Types**  
**For Year Ended June 30, 2025**

**EXHIBIT B**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2023
<b>Revenue Collected:</b>					
Local Sources	\$ 4,008,524	2,145,460	3,296,549	0	\$ 9,450,533
Intermediate Sources	864,248	0	0	0	864,248
State Sources	11,705,798	538,725	0	0	12,244,524
Federal Sources	1,936,362	939,450	0	0	2,875,813
Non-Revenue Receipts	51,029	350	0	0	51,379
<i>Total Revenue Collected</i>	<u>\$ 18,565,962</u>	<u>\$ 3,623,986</u>	<u>\$ 3,296,549</u>	<u>\$ 0</u>	<u>\$ 25,486,497</u>
<b>Expenditures Paid:</b>					
Instruction	\$ 11,486,440	0	0	0	\$ 11,486,440
Support Services	7,118,464	0	0	39,100	7,157,564
Operation of Non-Instructional Services	845	1,521,436	0	0	1,522,281
Facilities Acquisition and Construction	0	219,713	0	5,601,375	5,821,088
Other Outlays	654	350	0	0	1,004
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	1,695,000	0	1,695,000
Interest and Fiscal Agent Fees	0	0	315,424	0	315,424
<i>Total Expenditures Paid</i>	<u>\$ 18,606,403</u>	<u>\$ 1,741,499</u>	<u>\$ 2,010,424</u>	<u>\$ 5,640,475</u>	<u>\$ 27,998,801</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (40,441)</u>	<u>\$ 1,882,487</u>	<u>\$ 1,286,126</u>	<u>\$ (5,640,475)</u>	<u>\$ (2,512,304)</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 53,468</u>	<u>\$ 1,583</u>	<u>\$ 0</u>	<u>\$ 2,152,865</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>					
Estopped Warrants	\$ 1,136	\$ 0	\$ 0	\$ 0	\$ 1,136
Bond Proceeds	0	0	406	3,317,300	3,317,706
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 1,136</u>	<u>\$ 0</u>	<u>\$ 406</u>	<u>\$ 3,317,300</u>	<u>\$ 3,318,842</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 14,164</u>	<u>\$ 1,884,070</u>	<u>\$ 1,286,532</u>	<u>\$ (170,310)</u>	<u>\$ 3,014,455</u>
<i>Fund Balance - Beginning of Year</i>	<u>5,393,590</u>	<u>6,293,805</u>	<u>71,493</u>	<u>519,045</u>	<u>12,277,934</u>
<i>Fund Balance - End of Year</i>	<u>\$ 5,407,754</u>	<u>\$ 8,177,875</u>	<u>\$ 1,358,025</u>	<u>\$ 348,735</u>	<u>\$ 15,292,389</u>

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

**Harrah School District No. 1-007, Oklahoma County, Oklahoma**  
**Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances**  
**Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types**  
**For Year Ended June 30, 2025**

EXHIBIT C

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>									
Local Sources	\$ 3,601,332	\$ 3,601,332	\$ 4,008,524	\$ 752,793	\$ 752,793	\$ 2,145,460	\$ 3,204,294	\$ 3,204,294	\$ 3,296,549
Intermediate Sources	774,333	774,333	864,248	0	0	0	0	0	0
State Sources	11,329,893	11,329,893	11,705,798	33,738	33,738	538,725	0	0	0
Federal Sources	1,446,860	1,446,860	1,936,362	801,419	801,419	939,450	0	0	0
Non-Revenue Receipts	0	0	51,029	0	0	350	0	0	0
<b>Total Revenue Collected</b>	<b>\$ 17,152,418</b>	<b>\$ 17,152,418</b>	<b>\$ 18,565,962</b>	<b>\$ 1,587,950</b>	<b>\$ 1,587,950</b>	<b>\$ 3,623,986</b>	<b>\$ 3,204,294</b>	<b>\$ 3,204,294</b>	<b>\$ 3,296,549</b>
<b>Expenditures Paid:</b>									
Instruction	\$ 14,075,200	\$ 14,075,200	\$ 11,486,440	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Support Services	8,468,155	8,468,155	7,118,464	2,342,439	2,342,439	0	0	0	0
Operation of Non-Instructional Services	2,000	2,000	845	2,038,966	2,038,966	1,521,436	0	0	0
Facilities Acquisition and Construction	654	654	0	3,500,000	3,500,000	219,713	0	0	0
Other Outlays	0	0	654	350	350	350	0	0	0
Other Uses	0	0	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
<b>Total Expenditures Paid</b>	<b>\$ 22,546,009</b>	<b>\$ 22,546,009</b>	<b>\$ 18,606,403</b>	<b>\$ 7,881,755</b>	<b>\$ 7,881,755</b>	<b>\$ 1,741,499</b>	<b>\$ 3,275,787</b>	<b>\$ 3,275,787</b>	<b>\$ 2,010,424</b>
<b>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</b>	<b>\$ (5,393,590)</b>	<b>\$ (5,393,590)</b>	<b>\$ (40,441)</b>	<b>\$ (6,293,805)</b>	<b>\$ (6,293,805)</b>	<b>\$ 1,882,487</b>	<b>\$ (71,493)</b>	<b>\$ (71,493)</b>	<b>\$ 1,286,126</b>
<b>Adjustments to Prior Year Encumbrances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 53,468</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,583</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Sources (Uses):</b>									
Estopped Warrants	\$ 0	\$ 0	\$ 1,136	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bond Proceeds	0	0	0	0	0	0	0	0	406
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,136</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 406</b>
<b>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</b>	<b>\$ (5,393,590)</b>	<b>\$ (5,393,590)</b>	<b>\$ 14,164</b>	<b>\$ (6,293,805)</b>	<b>\$ (6,293,805)</b>	<b>\$ 1,884,070</b>	<b>\$ (71,493)</b>	<b>\$ (71,493)</b>	<b>\$ 1,286,532</b>
<b>Fund Balance - Beginning of Year</b>	<b>5,393,590</b>	<b>5,393,590</b>	<b>5,393,590</b>	<b>6,293,805</b>	<b>6,293,805</b>	<b>6,293,805</b>	<b>71,493</b>	<b>71,493</b>	<b>71,493</b>
<b>Fund Balance - End of Year</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 5,407,754</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,177,875</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,358,025</b>

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

HARRAH SCHOOL DISTRICT #I-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

1. Significant Accounting Policies

The financial statements of the Harrah School District #I-7 have been prepared in conformity with an other comprehensive basis of accounting required by Oklahoma Statutes. The more significant of the District's accounting policies are described below.

A. Reporting Entity

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

The governing body of the District is the Board of Education composed of 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 oversight responsibility, especially financial interdependency. A second criterion used in evaluating potential component units is the scope of public service. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

B. Fund Accounting

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

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

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

Fund Description

The following funds are utilized by the Harrah School District #I-7.

Governmental Fund Types -

General Fund  
Special Revenue Funds  
Debt Service Fund  
Capital Project Fund

Fiduciary Fund Types -

Trust and Agency Fund

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

Governmental Fund Types

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of ear-marked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

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

Special Revenue Funds - The Special Revenue Funds are the District's Building Fund and Child Nutrition Fund. The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment. The Child Nutrition Fund derives monies from the sale of foods and federal and state program reimbursements. Expenditures include costs associated with the daily operations of the District's nutrition program.

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

Capital Project Funds - The Capital Project Funds are the District's Bond Funds and are 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 Fund Types

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

Agency Fund - The Agency Fund is the school Activity 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, of collecting, disbursing, and accounting for these activity funds. The school Activity Funds can include money which is received from the sale of foods through a school Lunch Fund.

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 generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

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 (OSDE). 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 as follows:

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

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

D. Budgets and Budgetary Accounting

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

A budget is legally adopted by the Board of Education for the General Fund, Special Revenue Funds, and Debt Service Fund that includes revenues and expenditures.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting--under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund - is utilized in all governmental funds of the District.

The unencumbered balance of current fiscal year appropriations and the unexpended reserve appropriations of the previous fiscal year are lapsed and become a part of the beginning fund balance for the succeeding fiscal year.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

E. Use of Estimates

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

F. Assets, Liabilities and Fund Equity

Cash, Cash Equivalents and Investments

All monies which are not invested in Certificate of Deposits or United States Treasury Funds are maintained in NOW Checking Accounts or Savings Accounts.

Inventories

The value of consumable inventories at June 30, 2025 is not material to the financial statements.

Fixed Assets and Property, Plant and Equipment

Property and equipment purchases are recorded as capital outlays in the accompanying statements of revenues, expenditures and changes in fund balances. The District does not maintain complete financial records of capital assets purchased which would include depreciation schedules; therefore, a General Fixed Asset Group of Accounts is not presented.

Compensated Absences

The District has elected not to present a liability for compensated absences.

Operating Leases

The District has elected not to present a liability for operating leases. All operating leases contain a mutual ratification clause for both parties; therefore, the District does not consider the obligation to be for a period extending beyond the current fiscal year.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

General Long-Term Debt

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District's voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. These bonds are required to be fully paid serially within 25 years from the date of issue. General long-term debt of the District consists of bonds payable. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund.

a.) A principal and interest repayment schedule of the outstanding general obligation bond issues at June 30, 2025 is set forth below:

\$4,050,000.00 Building Bonds of 2023

Payment Date	Principal	Rate	Interest	Total
1 Jun 25	\$ 0.00		\$ 262,031.25	\$ 262,031.25
1 Dec 25	1,025,000.00	4.500%	87,343.75	1,112,343.75
1 Jun 26	0.00		86,062.50	86,062.50
1 Dec 26	1,025,000.00	4.250%	64,281.25	1,089,281.25
1 Jun 27	0.00		42,500.00	42,500.00
1 Dec 27	<u>2,000,000.00</u>	4.250%	<u>42,500.00</u>	<u>2,042,500.00</u>
	<u>\$4,050,000.00</u>		<u>\$ 562,937.50</u>	<u>\$4,612,937.50</u>

\$3,385,000.00 Building Bonds of 2024

Payment Date	Principal	Rate	Interest	Total
1 July 26	\$1,535,000.00	5.50%	\$ 284,475.00	\$1,819,475.00
1 Jan 27	0.00		115,625.00	115,625.00
1 July 27	<u>1,850,000.00</u>	4.250%	<u>46,250.00</u>	<u>1,896,250.00</u>
	<u>\$3,385,000.00</u>		<u>\$ 446,350.00</u>	<u>\$3,831,350.00</u>

b.) The Harrah Educational Facilities Authority (Authority) and the District have entered into a fully paid ground lease dated March 1, 2016 (the "Ground Lease"), whereby the District has leased to the Authority certain real property together with all improvements thereon and to be placed thereon for a term extending to September 1, 2026 and so long thereafter as any indebtedness of the Authority secured by its leasehold therein remains outstanding and unpaid. The Authority has sub-leased the property covered by the Ground Lease to the District by a sub-lease dated July 1, 2016 (the "Sublease") which extends to June 30, 2017, and is renewable for successive on (1) year terms thereafter at the option of the District until the Series 2016 Bonds are paid. Failure to renew the Sublease will terminate the Sublease and all further options of the District to renew it.

The voters of the District have approved the issuance of General Obligation Bonds for constructing, acquiring and improving school sites, and acquiring school furniture, fixtures and equipment in the total amount of \$16,761,000.00 with an annual interest rate of 2.000%. Those School District General Obligation Bonds will be issued in series over the life of the Authority's Series 2016 Bonds in amounts necessary to pay the maturing principal of the Authority's Series 2016 Bonds and will be utilized for that purpose by payment of the proceeds thereof as received to the Trustee Bank as rentals under the Sublease.

Upon the payment in full of the Series 2016 Bonds, the Sublease and the Ground Lease both will expire and possession of and title to the Improvements will be vested in the District.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

General Long-Term Debt (continued)

A repayment schedule of the outstanding capital lease obligations at June 30, 2025 is set forth below:

Schedule of Semi-Annual Rent & Acquisition Payments

<u>Payment Date</u>	<u>Rental Payment</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Acquisition Payment</u>
1 Sep 25	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 1,500.00
1 Mar 26	1,500.00	0.00	0.00	1,500.00
1 Sep 26	<u>1,500.00</u>	<u>3,345,900.00</u>	<u>0.00</u>	<u>3,347,400.00</u>
	<u>\$ 4,500.00</u>	<u>\$ 3,345,900.00</u>	<u>\$ 0.00</u>	<u>\$ 3,350,400.00</u>

Cash Fund Balance

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

Safeguard of Deposits and Investments

The District's investments policies are governed by state statute. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. The District Treasurer is responsible for maintaining adequate coverage of all funds on deposit through security pledges approved by the Treasurer of the State of Oklahoma.

Deposits and Investments - Custodian Credit Risk - The District's cash deposits and investments at June 30, 2025, were completely insured or collateralized by federal deposit insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name. The District's cash deposits and investments at June 30, 2025 are classified in the following categories:

- (A) Insured by Federal Deposit Insurance.
- (B) Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- (C) Uncollateralized.

	<u>Category</u>			<u>BANK BALANCE</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	
Cash and cash equivalents	\$ 250,000.00	\$27,538,255.00	\$ 0.00	\$18,438,098.02
Investments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>\$ 250,000.00</u>	<u>\$27,538,255.00</u>	<u>\$ 0.00</u>	<u>\$18,438,098.02</u>

HARRAH SCHOOL DISTRICT #I-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

G. Revenue, Expenses and Expenditures

State Revenues

Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the districts. After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions or additions of revenue of the year when the adjustment is made.

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

Property Tax Revenue

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

If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property.

Inter-fund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed. Any legally authorized transfers are treated as operating transfers and are included in the results of the Government Funds. Transfers between the Agency Funds (Activity Funds) and the Governmental Fund Types (General Fund) are shown as operating transfers into the Governmental Fund Types (General Fund) only. No transfer is shown out from the Agency Funds as they are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

2. Risk Management

Liabilities Protection Plan

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.

HARRAH SCHOOL DISTRICT #I-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

The School also participates in a risk pool for Workers' Compensation coverage in which there is transfer or pooling risks among the participants of that pool. In accordance with professional standards, the District 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 District's losses for the last five years. OSAG provides coverage in the excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use their loss fund in three years, it is returned to them with no interest.

The District is also a member of the Oklahoma Public School Unemployment Compensation Program. In this program, the District is required to make a deposit based on past experience for potential unemployment claims. The funds for each District are kept separate. The money contributed by each District does not earn interest and is fully insured. If the District has claims in excess of the amount of their account, they would be liable for the excess.

Surety Bonds

David Harp, District Treasurer, is bonded with the Western Surety Company, in the amount of \$100,000.00. The bond number is DRS1075935, dated February 10, 2024 to February 10, 2025, renewed to February 10, 2025.

Paul Blessington, Superintendent, is bonded with the Western Surety Company, in the amount of \$100,000.00. The bond number is LSM0116471, dated July 1, 2024 to July 1, 2025..

The District maintains a Public Official Position Schedule Bond with Liberty Mutual in the amount of \$1,000.00 each position, unless otherwise indicated. The bond number is 18252874, dated July 1, 2024 to July 1, 2025. The positions covered are as follows:

1. Minutes Clerk
2. Encumbrance Clerk
3. Activity Fund Clerk
4. Food Service Director
5. Lunch Room Clerk
6. Secretaries
7. Principals
8. Athletic Director
9. Superintendent Secretary

3. Employee Retirement System

The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System"), which is a cost-sharing, multiple-employer public employee retirement system (PERS). Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public educational institutions who work at least 20 hours per week. A participant's date of membership is the date the first contribution is made to the System. The System is administered by a board of trustees which acts as a fiduciary for investing the funds and governing the administration of the System. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

NOTES TO COMBINED FINANCIAL STATEMENTS

3. Employee Retirement System

A participant with 5 years of creditable service may retire with a normal retirement allowance at the age of sixty-two or with reduced benefits as early as age fifty-five. The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00, and the surviving spouse may, in lieu of the death benefit, elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death.

The contribution rates for the District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.5% of applicable compensation for the year ended June 30, 2020. An additional 7.9% of compensation is required for federal grants. The District is allowed by the Oklahoma Teachers Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating member is 7% up to a maximum compensation level.

The total contributions for employees of Harrah School District #1-7 covered by the System for the year 2025, 2024 and 2023 were \$1,621,816.27, \$1,653,167.46, and \$1,335,413.23, respectively.

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

4. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

5. Subsequent Events

Management has evaluated subsequent events through December 8, 2025, which is the date the financial statements were available to be issued and has determined that no additional information needs to be added to the financial statement.

**Harrah School District No. I-007, Oklahoma County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Balances**  
**Regulatory Basis - All Special Revenue Funds**  
**June 30, 2025**

SCHEDULE A-1

<b><u>ASSETS</u></b>	<b><u>Building Fund</u></b>	<b><u>Child Nutrition Fund</u></b>	<b><u>Total June 30, 2025</u></b>
Cash and Cash Equivalents	\$ 7,484,479	\$ 1,093,245	\$ 8,577,724
Investments	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 7,484,479</u>	<u>\$ 1,093,245</u>	<u>\$ 8,577,724</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Warrants Payable	\$ 0	\$ 6,155	\$ 6,155
Reserve for Encumbrances	<u>0</u>	<u>393,694</u>	<u>393,694</u>
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 399,849</u>	<u>\$ 399,849</u>
Fund Balances:			
Restricted	<u>\$ 7,484,479</u>	<u>\$ 693,396</u>	<u>\$ 8,177,875</u>
<i>Total Fund Balances</i>	<u>\$ 7,484,479</u>	<u>\$ 693,396</u>	<u>\$ 8,177,875</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 7,484,479</u>	<u>\$ 1,093,245</u>	<u>\$ 8,577,724</u>

**Harrah School District No. I-007, Oklahoma County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Balances**  
**Regulatory Basis - All Capital Project Funds**  
**June 30, 2025**

SCHEDULE A-2

<b><u>ASSETS</u></b>	<b><u>Bond Fund No. 32</u></b>	<b><u>Bond Fund No. 34</u></b>	<b><u>Total June 30, 2025</u></b>
Cash and Cash Equivalents	\$ 100,000	\$ 248,735	\$ 348,735
Investments	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 100,000</u>	<u>\$ 248,735</u>	<u>\$ 348,735</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Warrants Payable	\$ 0	\$ 0	\$ 0
Reserve for Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	\$ 100,000	\$ 248,735	\$ 348,735
<i>Total Fund Balances</i>	<u>\$ 100,000</u>	<u>\$ 248,735</u>	<u>\$ 348,735</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 100,000</u>	<u>\$ 248,735</u>	<u>\$ 348,735</u>

**Harrah School District No. I-007, Oklahoma County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Regulatory Basis - Special Revenue Funds**  
**For Year Ended June 30, 2025**

	<u>Building Fund</u>	<u>Child Nutrition Fund</u>	<u>Total June 30, 2025</u>
<b>Revenue Collected:</b>			
Local Sources	\$ 1,871,248	\$ 274,212	\$ 2,145,460
Intermediate Sources	0	0	0
State Sources	504,012	34,714	538,725
Federal Sources	0	939,450	939,450
Non-Revenue Receipts	<u>0</u>	<u>350</u>	<u>350</u>
<i>Total Revenue Collected</i>	<u>\$ 2,375,259</u>	<u>\$ 1,248,726</u>	<u>\$ 3,623,986</u>
<b>Expenditures Paid:</b>			
Instruction	\$ 0	\$ 0	\$ 0
Support Services	0	0	0
Operation of Non-Instructional Services	0	1,521,436	1,521,436
Facilities Acquisition and Construction	219,713	0	219,713
Other Outlays	0	350	350
Other Uses	0	0	0
Repayments	0	0	0
Interest Paid and Bank Charges	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures Paid</i>	<u>\$ 219,713</u>	<u>\$ 1,521,786</u>	<u>\$ 1,741,499</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 2,155,546</u>	<u>\$ (273,060)</u>	<u>\$ 1,882,487</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 0</u>	<u>\$ 1,583</u>	<u>\$ 1,583</u>
<b>Other Financing Sources (Uses):</b>			
Estopped Warrants	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 2,155,546</u>	<u>\$ (271,476)</u>	<u>\$ 1,884,070</u>
<i>Fund Balance - Beginning of Year</i>	<u>5,328,933</u>	<u>964,872</u>	<u>6,293,805</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 7,484,479</u></u>	<u><u>\$ 693,396</u></u>	<u><u>\$ 8,177,875</u></u>

**Harrah School District No. I-007, Oklahoma County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Regulatory Basis - Capital Project Funds**  
**For Year Ended June 30, 2025**

	<u>Bond Fund No.32</u>	<u>Bond Fund No.34</u>	<u>Total June 30, 2025</u>
<b>Revenue Collected:</b>			
Local Sources	\$ 0	\$ 0	\$ 0
Intermediate Sources	0	0	0
State Sources	0	0	0
Federal Sources	0	0	0
Non-Revenue Receipts	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Revenue Collected</i>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures Paid:</b>			
Instruction	\$ 0	\$ 0	\$ 0
Support Services	0	39,100	39,100
Operation of Non-Instructional Services	0	0	0
Facilities Acquisition and Construction	0	5,601,375	5,601,375
Other Outlays	0	0	0
Other Uses	0	0	0
Repayments	0	0	0
Interest Paid and Bank Charges	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures Paid</i>	\$ <u>0</u>	\$ <u>5,640,475</u>	\$ <u>5,640,475</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	\$ <u>0</u>	\$ <u>(5,640,475)</u>	\$ <u>(5,640,475)</u>
<b>Adjustments to Prior Year Encumbrances</b>	\$ <u>0</u>	\$ <u>2,152,865</u>	\$ <u>2,152,865</u>
<b>Other Financing Sources (Uses):</b>			
Estopped Warrants	\$ 0	\$ 0	\$ 0
Bond Proceeds	0	3,317,300	3,317,300
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	\$ <u>0</u>	\$ <u>3,317,300</u>	\$ <u>3,317,300</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	\$ 0	\$ (170,310)	\$ (170,310)
<i>Fund Balance - Beginning of Year</i>	<u>100,000</u>	<u>419,045</u>	<u>519,045</u>
<i>Fund Balance - End of Year</i>	<u>\$ 100,000</u>	<u>\$ 248,735</u>	<u>\$ 348,735</u>

**Harrah School District No. 1-007, Oklahoma County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Budget and Actual - Regulatory Basis - Special Revenue Funds**  
**For Year Ended June 30, 2025**

SCHEDULE C-1

	Building Fund			Child Nutrition Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>									
Local Sources	\$ 513,506	\$ 513,506	\$ 1,871,248	\$ 239,287	\$ 239,287	\$ 274,212	\$ 752,793	\$ 752,793	\$ 2,145,460
Intermediate Sources	0	0	0	0	0	0	0	0	0
State Sources	0	0	504,012	33,738	33,738	34,714	33,738	33,738	538,725
Federal Sources	0	0	0	801,419	801,419	939,450	801,419	801,419	939,450
Non-Revenue Receipts	0	0	0	0	0	350	0	0	350
<b>Total Revenue Collected</b>	<b>\$ 513,506</b>	<b>\$ 513,506</b>	<b>\$ 2,375,259</b>	<b>\$ 1,074,444</b>	<b>\$ 1,074,444</b>	<b>\$ 1,248,726</b>	<b>\$ 1,587,950</b>	<b>\$ 1,587,950</b>	<b>\$ 3,623,986</b>
<b>Expenditures Paid:</b>									
Instruction	0	0	0	0	0	0	0	0	0
Support Services	2,342,439	2,342,439	0	0	0	0	2,342,439	2,342,439	0
Operation of Non-Instructional Services	0	0	0	2,038,966	2,038,966	1,521,436	2,038,966	2,038,966	1,521,436
Facilities Acquisition and Construction	3,500,000	3,500,000	219,713	0	0	0	3,500,000	3,500,000	219,713
Other Outlays	0	0	0	350	350	350	350	350	350
Other Uses	0	0	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0	0	0	0
<b>Total Expenditures Paid</b>	<b>\$ 5,842,439</b>	<b>\$ 5,842,439</b>	<b>\$ 219,713</b>	<b>\$ 2,039,316</b>	<b>\$ 2,039,316</b>	<b>\$ 1,521,786</b>	<b>\$ 7,881,755</b>	<b>\$ 7,881,755</b>	<b>\$ 1,741,499</b>
<b>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</b>	<b>\$ (5,328,933)</b>	<b>\$ (5,328,933)</b>	<b>\$ 2,155,546</b>	<b>\$ (964,872)</b>	<b>\$ (964,872)</b>	<b>\$ (273,060)</b>	<b>\$ (6,293,805)</b>	<b>\$ (6,293,805)</b>	<b>\$ 1,882,487</b>
<b>Adjustments to Prior Year Encumbrances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,563</b>	<b>0</b>	<b>0</b>	<b>1,563</b>
<b>Other Financing Sources (Uses):</b>									
Stopped Warrants	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</b>	<b>\$ (5,328,933)</b>	<b>\$ (5,328,933)</b>	<b>\$ 2,155,546</b>	<b>\$ (964,872)</b>	<b>\$ (964,872)</b>	<b>\$ (271,476)</b>	<b>\$ (6,293,805)</b>	<b>\$ (6,293,805)</b>	<b>\$ 1,884,070</b>
<b>Fund Balance - Beginning of Year</b>	<b>5,328,933</b>	<b>5,328,933</b>	<b>5,328,933</b>	<b>964,872</b>	<b>964,872</b>	<b>964,872</b>	<b>6,293,805</b>	<b>6,293,805</b>	<b>6,293,805</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>7,484,479</b>	<b>0</b>	<b>0</b>	<b>693,396</b>	<b>0</b>	<b>0</b>	<b>8,177,875</b>

**HARRAH SCHOOL DISTRICT # 1-7  
OKLAHOMA COUNTY - OKLAHOMA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
REGULATORY BASIS - FIDUCIARY FUND  
07/01/24 TO 06/30/25**

SCHEDULE D-1

ACCOUNT	7/01/2024	REVENUES	ADJUSTMENTS	TRANSFERS	EXPENDITURES	6/30/2025
ADMINISTRATION	\$90,143.53	\$30,179.68	\$0.00	\$0.00	\$18,523.12	\$101,800.09
CLEARING	\$0.00	\$17,637.45	\$0.00	\$32,361.64	\$49,999.09	\$0.00
HEEF GRANT	\$5,172.28	\$5,103.51	\$0.00	\$0.00	\$4,908.10	\$5,367.69
INDIAN CLUB	\$619.89	\$0.00	\$0.00	\$0.00	\$0.00	\$619.89
HS FOOTBALL (SUB)	\$10,845.07	\$12,752.14	\$0.00	(\$8,379.00)	\$2,150.06	\$13,068.15
HS BOY'S BASKETBALL (SUB)	\$6,558.26	\$11,730.17	\$0.00	\$200.00	\$7,185.11	\$11,303.32
HS WRESTLING (SUB)	\$1,015.94	\$3,000.00	\$0.00	\$200.00	\$713.83	\$3,502.11
HS BASEBALL (SUB)	\$2,359.56	\$0.00	\$0.00	\$600.00	\$2,060.30	\$899.26
HS TENNIS (SUB)	\$5,377.64	\$2,224.25	\$0.00	\$400.00	\$1,114.81	\$6,887.08
HS SOFTBALL (SUB)	\$2,175.83	\$0.00	\$0.00	\$600.00	\$797.67	\$1,978.16
HS GIRL'S BASKETBALL (SUB)	\$7,131.97	\$14,762.91	\$0.00	(\$1,683.87)	\$11,733.68	\$8,477.33
HS ANNUAL	\$2,512.85	\$1,215.00	\$0.00	\$0.00	\$579.95	\$3,147.90
HS ATHLETICS	\$39,006.56	\$89,547.46	\$0.00	(\$10,244.70)	\$81,316.87	\$36,992.45
HS SPORTS SCHEDULES	\$190.03	\$3,000.00	\$0.00	\$0.00	\$1,650.00	\$1,540.03
HS VOCAL MUSIC	\$1,017.66	\$95.00	\$0.00	\$400.00	\$293.92	\$1,218.74
HS CONCESSION	\$27,991.54	\$39,754.27	\$0.00	(\$12,800.00)	\$22,299.38	\$32,646.43
HS BAND (SUB)	\$2,490.00	\$39,737.66	\$0.00	(\$584.00)	\$36,612.49	\$5,031.17
HS FFA	\$26,518.86	\$79,513.25	\$0.00	\$0.00	\$89,586.96	\$16,445.15
HS FCCLA	\$1,508.98	\$1,582.82	\$0.00	\$0.00	\$1,566.70	\$1,525.10
HS POM	\$414.27	\$2,463.67	\$0.00	\$2,400.00	\$2,243.10	\$3,034.84
HS HARRAH QTRBACK CLUB	\$1,100.00	\$0.00	\$0.00	\$400.00	\$1,100.00	\$400.00
HS LIBRARY	\$382.40	\$0.00	\$0.00	\$0.00	\$0.00	\$382.40
HS NAT'L HONOR SOCIETY	\$316.90	\$1,225.46	\$0.00	\$0.00	\$909.98	\$632.38
HS TAKEDOWN CLUB	\$2,271.49	\$0.00	\$0.00	\$200.00	\$229.89	\$2,241.60
HS HOMERUN BOOSTER CLUB	\$3,863.11	\$1,482.59	\$0.00	\$1,400.00	\$3,646.92	\$3,098.78
HARRAH ARTS & GRAPHICS	\$1,996.45	\$0.00	\$0.00	\$1,371.00	\$1,754.84	\$1,612.61
HS SPECIAL	\$8,356.46	\$17,487.70	\$0.00	(\$565.16)	\$14,089.06	\$11,189.94
HS SPEECH	\$281.61	\$0.00	\$0.00	\$0.00	\$243.99	\$37.62
HS STUDENT COUNCIL	\$2,164.26	\$1,133.38	\$0.00	\$235.00	\$302.75	\$3,229.89
HS COUNSELORS	\$1,527.94	\$5,501.69	\$0.00	\$0.00	\$4,675.52	\$2,354.11
HS BPA	\$561.40	\$146.00	\$0.00	\$0.00	\$144.00	\$563.40
HS FOREIGN LANGUAGE	\$1,678.39	\$2,304.75	\$0.00	\$0.00	\$316.31	\$3,666.83
HS CHEER (SUB)	\$4,884.68	\$13,909.44	\$0.00	\$3,200.00	\$17,352.29	\$4,641.83
HS SWIM (SUB)	\$2,501.74	\$958.20	\$0.00	\$411.62	\$709.39	\$3,162.17
HS ART	\$368.21	\$3,654.83	\$0.00	\$0.00	\$2,256.16	\$1,766.88
HS FCA	\$174.71	\$0.00	\$0.00	\$0.00	\$107.88	\$66.83
HS TRACK	\$3,384.17	\$5,315.00	\$0.00	\$800.00	\$8,285.00	\$1,214.17
HS TENNIS BOOSTER	\$499.14	\$0.00	\$0.00	\$400.00	\$256.37	\$642.77
HS CLASS OF 2024	\$371.98	\$0.00	\$0.00	\$0.00	\$0.00	\$371.98
HS CLASS OF 2028	\$2,350.78	\$2,906.66	\$0.00	(\$95.00)	\$363.00	\$4,799.44
HS CLASS OF 2027	\$2,019.66	\$2,882.98	\$0.00	(\$70.00)	\$488.00	\$4,344.64
HS CLASS OF 2025	\$11,138.98	\$0.00	\$0.00	\$0.00	\$8,968.32	\$2,170.66
HS BAND BOOSTER	(\$3.19)	\$1,860.00	\$0.00	\$400.00	\$1,669.62	\$587.19
HS SAP	\$641.06	\$3,710.51	\$0.00	(\$75.00)	\$1,400.46	\$2,876.11
HS KICKERS BOOSTER CLUB	\$12,567.54	\$11,380.76	\$0.00	\$600.00	\$14,249.67	\$10,298.63
HS SOFTBALL BOOSTER	\$1,025.00	\$0.00	\$0.00	\$600.00	\$0.00	\$1,625.00
HS SWIM BOOSTER CLUB	\$6,966.74	\$3,526.92	\$0.00	\$1,000.00	\$5,852.47	\$5,641.19

**HARRAH SCHOOL DISTRICT # I-7  
OKLAHOMA COUNTY - OKLAHOMA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
REGULATORY BASIS - FIDUCIARY FUND  
07/01/24 TO 06/30/25**

**SCHEDULE D-1**

ACCOUNT	7/01/2024	REVENUES	ADJUSTMENTS	TRANSFERS	EXPENDITURES	6/30/2025
HS GOLF (SUB)	349.47	\$2,200.00	\$0.00	\$0.00	\$2,167.93	381.54
HS HARRAH TIP-IN CLUB	1,022.06	\$2,000.00	\$0.00	\$1,541.25	\$1,179.05	3,384.26
HS CROSS COUNTRY	654.41	\$50.00	\$0.00	\$0.00	\$379.80	324.61
HS NEWSPAPER	253.33	\$0.00	\$0.00	\$0.00	\$0.00	253.33
HS CHEMISTRY CLUB	424.75	\$272.70	\$0.00	\$0.00	\$622.28	75.17
HS SOCCER (SUB)	5,318.21	\$19,506.99	\$0.00	\$600.00	\$19,831.00	5,594.20
HS GOLF	1,173.22	\$0.00	\$0.00	\$0.00	\$38.50	1,134.72
HS PLAY PRODUCTION	2,355.52	\$0.00	\$0.00	\$0.00	\$0.00	2,355.52
HS CLASS OF 2026	3,008.70	\$13,827.36	\$0.00	\$5.00	\$7,346.42	9,494.64
HS SOCIAL COMMITTEE	775.99	\$635.31	\$0.00	\$0.00	\$1,039.10	372.20
HS PARTNER'S CLUB	6,699.67	\$1,162.31	\$0.00	\$0.00	\$1,538.44	6,323.54
HS LEO CLUB	1,242.57	\$0.00	\$0.00	\$0.00	\$0.00	1,242.57
MS SOCIAL COMMITTEE	701.62	\$0.00	\$0.00	\$0.00	\$278.87	422.75
MS SPECIAL	1,194.75	\$251.70	\$0.00	\$0.00	\$286.76	1,159.69
MS ATHLETICS	28,942.98	\$54,548.14	\$0.00	(\$12,462.63)	\$45,715.07	25,313.42
MS BAND	735.58	\$3,211.00	\$0.00	\$0.00	\$3,440.00	506.58
MS SPECIAL II	2,657.36	\$3,960.00	\$0.00	\$0.00	\$4,172.85	2,444.51
MS ESPORTS	0.00	\$95.00	\$0.00	\$0.00	\$0.00	95.00
MS STUDENT COUNCIL	4,045.47	\$1,232.40	\$0.00	\$0.00	\$650.52	4,627.35
MS VOCAL MUSIC	872.39	\$555.21	\$0.00	\$0.00	\$804.45	623.15
MS LIBRARY	493.50	\$348.80	\$0.00	\$0.00	\$196.12	646.18
MS READING/LANGUAGE ARTS	3,346.46	\$1,090.00	\$0.00	\$0.00	\$2,352.74	2,083.72
MS NJHS	1,048.34	\$660.00	\$0.00	\$0.00	\$329.91	1,378.43
MS CHEERLEADERS	3,500.61	\$8,240.00	\$0.00	(\$2,400.00)	\$6,312.03	3,028.58
MS FCA	300.43	\$0.00	\$0.00	\$0.00	\$0.00	300.43
MS YEARBOOK	3,523.14	\$3,495.00	\$0.00	\$0.00	\$3,315.35	3,702.79
MS ART CLUB	22.07	\$0.00	\$0.00	\$0.00	\$0.00	22.07
MS SAP	10,077.64	\$8,891.50	\$0.00	\$0.00	\$6,594.01	12,375.13
MS STEM	847.93	\$67.00	\$0.00	\$0.00	\$0.00	914.93
MS ACAD TEAM	2,100.12	\$0.00	\$0.00	\$0.00	\$185.00	1,915.12
RB SCHOOL STORE	4,806.60	\$2,724.95	\$0.00	\$0.00	\$2,857.01	4,674.54
RB SOCIAL COMMITTEE	84.09	\$777.90	\$0.00	\$0.00	\$747.99	114.00
RB MEDIA	4,912.01	\$8,727.42	\$0.00	\$0.00	\$9,108.49	4,530.94
RB SPECIAL	12,987.96	\$15,574.21	\$0.00	(\$13.99)	\$16,445.63	12,102.55
RB GENERAL MUSIC	7,610.97	\$6,277.47	\$0.00	(\$602.30)	\$11,002.55	2,283.59
RB PHYSICAL ED.	6,071.71	\$2,426.86	\$0.00	\$0.00	\$4,307.39	4,191.18
CR FACULTY SOCIAL COMMITTEE	724.24	\$1,866.97	\$0.00	\$0.00	\$822.76	1,768.45
CR SPECIAL	20,646.57	\$29,293.58	\$0.00	(\$153.94)	\$26,264.63	23,521.58
CR ELEM II	196.13	\$0.00	\$0.00	\$0.00	\$0.00	196.13
CR MEDIA	3,069.75	\$8,198.31	\$0.00	\$0.00	\$9,569.45	1,698.61
CR YEARBOOK	4,079.29	\$1,790.00	\$0.00	\$0.00	\$1,941.97	3,927.32
VS STEAM	1,152.75	\$965.00	\$0.00	\$0.00	\$428.67	1,689.08
VS MEDIA	5,295.95	\$9,061.93	\$0.00	\$0.00	\$6,601.23	7,756.65
VS SPECIAL	9,845.46	\$20,531.95	\$0.00	(\$195.92)	\$18,835.07	11,346.43
VS SOCIAL COMMITTEE	335.94	\$961.00	\$0.00	\$0.00	\$1,074.93	222.01
	<b>\$475,950.04</b>	<b>\$669,164.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$643,491.00</b>	<b>\$501,623.13</b>

OKLAHOMA COUNTY - OKLAHOMA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
Combining Statement of Assets, Liabilities and  
Fund Equity - Regulatory Basis - Fiduciary Funds  
07/01/24 TO 06/30/25

<u>Depository</u>	<u>Detail</u>	<u>Totals</u>
Cash	508,726.44	
Total Depository		<u>\$508,726.44</u>
 <u>Fund</u>		
Ledger Balance	501,623.13	
Add: 2024-25 Outstanding	7,103.31	
Total Depository		<u>\$508,726.44</u>

HARRAH SCHOOL DISTRICT #1007  
 OKLAHOMA COUNTY - OKLAHOMA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 ALLOCATIONS & EXPENDITURES  
 07/01/24 to 06/30/25

FEDERAL CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/(ACCRUED) OR DEFERRED REVENUE AT JULY 1, 2024	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENTS/ EXPENDITURES	CASH/(ACCRUED) OR DEFERRED REVENUE AT JUNE 30, 2025	INDIRECT COST
84.060	561 591/592	82,735.00 23,472.00	(9,851.70) 0.00	72,059.79 23,472.00	62,208.09 23,472.00	0.00 0.00	797.47 0.00
<u>U.S. Department of Education -</u>							
<u>Direct Programs</u>							
Title VII Indian Ed							
Impact Aid PL874							
<u>State Department of Education</u>							
84.010	786/511/541	615,075.10	(125,962.22)	448,941.57	515,739.14	(192,759.79)	6,425.40
84.367	541	65,231.73	(13,762.05)	38,791.39	36,846.10	(11,816.76)	472.77
84.424A	552	56,848.50	0.00	21,525.00	21,525.00	0.00	0.00
84.027	613/615/621	640,694.37	(140,765.57)	742,187.22	601,421.65	0.00	7,675.88
84.173	641	14,159.33	(2,705.16)	13,744.82	11,039.66	0.00	141.51
<u>Special Education Cluster</u>							
84.425U	725	3,496.00	0.00	0.00	0.00	0.00	0.00
84.425U	726	2,411.88	0.00	0.00	2,411.88	(2,411.88)	0.00
84.425U	795	108,570.98	(437,616.91)	546,187.89	108,570.98	0.00	0.00
<u>Total Covid-19 Funds</u>							
84.126	456	1,193.89	0.00	930.70	1,193.89	(263.19)	0.00
<u>State Department of Rehabilitation Services</u>							
84.048	421	25,768.00	0.00	25,024.04	25,649.48	(625.44)	330.69
<u>U.S. Department of Agriculture -</u>							
<u>Child Nutrition</u>							
10.555	759	32,234.38	32,234.38	0.00	32,234.38	0.00	0.00
10.555	762	32,714.27	32,714.27	0.00	32,714.27	0.00	0.00
10.555	763	1,175,830.45	583,247.34	592,593.11	943,997.53	231,832.92	0.00
10.553	764	214,510.61	12,267.75	202,242.86	191,797.53	22,713.08	0.00
10.558	769	369,901.78	225,277.30	144,624.48	144,624.48	225,277.30	0.00
<u>Child Nutrition Cluster</u>							
10.565	N/A	67,102.02	885,741.04	939,450.45	1,345,368.19	479,823.30	0.00
<u>Commodity Distribution (Non-Cash)</u>							
<u>Total Child Nutrition Program</u>							
<u>Total Federal Financial Assistance</u>							
			885,741.04	1,006,552.47	1,412,470.21	479,823.30	0.00
			155,077.43	2,839,416.89	2,822,548.08	271,946.24	15,843.72

HARRAH SCHOOL DISTRICT #1-1  
OKLAHOMA COUNTY - OKLAHOMA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
ALLOCATIONS & EXPENDITURES  
07/01/24 to 06/30/25

NOTE 1: The Schedule of Expenditures of Federal Awards was prepared using the same accounting policies used in preparing the District's financial statements. The District's policy is to recognize expenditures when encumbered (contracted for) rather than at the time the related fund liability is incurred.

NOTE 2: The District policy is to expend Child Nutrition federal, state and local revenues, in that order, during each fiscal year. If there are any unexpended federal or state funds remaining at the end of a fiscal year, those funds will be expended during the next fiscal year, prior to the utilization of current year funding.

NOTE 3: The amount shown as received and expended in the Child Nutrition for commodities represents a nonmonetary value of the food commodities received. Therefore, the total revenues and expenditures do not agree with the financial statements by this amount.

NOTE 4: Indirect Costs are included in the total expenditures.

NOTE 5: The District has elected not to use the 10% de Minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6: The District reports they received no federally funded personal protective equipment (PPE) from all sources.

***S & B CPAs & Associates, PLLC***  
***302 North Independence, Suite 102***  
***Enid, Oklahoma 73701***  
***580-265-8651***

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  
Harrah School District #1-7  
Oklahoma County, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements the accompanying fund type and account group financial statements, regulatory basis, of Harrah School District #1-7, Oklahoma County, Oklahoma, 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 combined financial statements, and have issued our report thereon dated December 8, 2025, which was adverse with respect to the presentation of the financial statements in conformity with the accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of general fixed asset account groups with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Harrah School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Harrah School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Harrah School 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
December 8, 2025

***S & B CPAs & Associates, PLLC***  
***302 North Independence, Suite 102***  
***Enid, Oklahoma 73701***  
***580-265-8651***

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

Honorable Board of Education  
Harrah School District #1-7  
Oklahoma County, Oklahoma

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Harrah School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Harrah School District's major federal programs for the year ended June 30, 2025. The Harrah School 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, the Harrah School District 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 for Opinion on Each Major Federal Program***

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

We are required to be independent of the Harrah School District 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 the Harrah School District'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, provisions of contracts or grant agreements applicable to the Harrah School District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Harrah School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Harrah School District's compliance with the requirements of each major federal program as a whole.

Compliance/Internal Control Report (Federal)  
Harrah School District #1-7

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 the Harrah School District'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 the Harrah School District'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 the Harrah School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control over Compliance**

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
December 8, 2025

HARRAH ISD NO. 6, OKLAHOMA COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2025

**SECTION 1**

**Summary of Auditor's Results**

Financial Statements

- |   |  |
|---|--|
| 1. Type of auditor's report issued  | Adverse  |
| With respect to conformity with<br>Generally Accepted Accounting Principles                                       |  |
| With respect to the use of Regulatory<br>basis of accounting and the omission<br>of the general fixed asset group | Qualified - due to omission<br>of the general fixed<br>asset group |
| 2. Internal Control over financial reporting:   |  |
| a. Material weaknesses identified?  | No   |
| b. Significant deficiencies identified not considered to be material weaknesses?                                  | None reported  |
| c. Noncompliance material to the financial statements noted?  | No   |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be a material weakness?                          | None reported |
| 2. Type of auditor's report issued on compliance for major programs:                                      | Unqualified   |
| 3. Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance. | None reported |
| 4. Identification of major programs:  |               |
| <u>Name of Federal Program</u>  | <u>CFDA#</u>  |
| Title I, Part A   | 84.010        |
| Title II Part A   | 84.367        |
| Covid 19, Supply Chain Assistance   | 10.555        |
| Federal Lunches   | 10.555        |
| Federal Breakfasts  | 10.553        |
| Child and Adult Care Food   | 10.649        |
| 5. Dollar Threshold used to distinguish between Type A and Type B programs:                               | \$750,000     |
| 6. Auditee qualified as a low-risk auditee?   | No            |

**SECTION 2**

**Financial Statement Findings:**

None Reported

**SECTION 3**

**Major Federal Award Programs Findings**

None Reported

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

DISPOSITION OF PRIOR YEAR FINDINGS  
JUNE 30, 2025

No reportable conditions were noted during the 2023-24 fiscal.

HARRAH SCHOOL DISTRICT #1-7  
OKLAHOMA COUNTY - OKLAHOMA  
JULY 1, 2024 TO JUNE 30, 2025

CURRENT YEAR AUDIT EXCEPTIONS AND RECOMENDATIONS

No reportable conditions were noted during the 2024-25 fiscal.

HARRAH SCHOOL DISTRICT #1=7  
OKLAHOMA COUNTY, OKLAHOMA

SCHEDULE OF ACCOUNTANTS' PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
FOR THE YEAR ENDING JUNE 30, 2025

STATE OF OKLAHOMA )  
County of GARFIELD ) ss  
 )

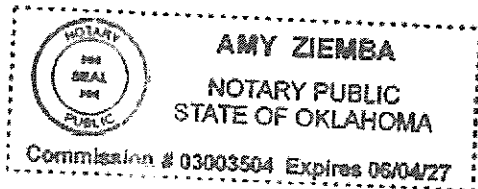
The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in Accordance with the "Oklahoma Public School Audit law" at the time of audit contract and during the entire audit engagement with Harrah School District No. 7 for the audit year 2024-2025.

***S&B CPAs & ASSOCIATES, PLLC***

Subscribed and sworn to before me on this 8<sup>th</sup> day of December, 2025.  
My commission expires on 4<sup>th</sup> day of June, 2027.

***AMY ZIEMBA***

Notary Public  
Commission No. 03003504



# STEPHEN H. McDONALD & ASSOCIATES, INC.

*Financial Advisors Serving Oklahoma School Districts and Municipal Entities*

405 329-0123



Fax 405 329-0808

---

November 11, 2025

Mr. Paul Blessington  
Superintendent of Schools  
Harrah Public Schools  
20665 Walker Street  
Harrah, Oklahoma 73045

Dear Mr. Blessington:

I am enclosing the appropriate number of copies of the Resolution/minutes and Notice of Sale of Bonds for the \$7,300,000 Combined Purpose Bonds to be acted upon at your board meeting on the 8th day of December, 2025. **Because of the brief nature of this meeting, we do not normally have a representative from our firm attend. Please let me know if you would prefer to have a representative from our firm present.**

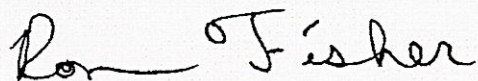
Our firm has recommended that the Bonds be sold on the 3rd day of February, 2026, at 12:00 o'clock p.m. **Please note that the bids will be due at 11:30 o'clock a.m. (as reflected in the documents) even though the scheduled time of the board meeting to award the bonds isn't until 12:00 o'clock p.m.** I have enclosed a yellow "worksheet" for the resolution/minutes for you to fill out and return to me as soon as possible after the meeting so that I can finalize the documents. I will mail a copy of the resolution back to you for your board minutes for this meeting. I will mail the official "Notice of Sale of Bonds" to the newspaper for publication.

Please make sure that the board president (or vice president or "acting" president if the president is absent) and clerk (or deputy clerk if the clerk is absent) sign and seal all copies of the resolution/minutes and that the clerk (or deputy clerk) signs and seals all copies of the "Notice of Sale of Bonds".

Lastly, please include a copy of the agenda which you posted for this meeting.

Should you have any questions, please do not hesitate to call me.

Sincerely,



Ron Fisher  
President

Encls:



**MINUTES AND RESOLUTION AUTHORIZING SALE OF BONDS**

The Board of Education of Independent School District Number 7 of Oklahoma County, Oklahoma, met in Regular Session at the Conference Room, Administration Building, Harrah Public Schools, 20665 Walker, Harrah, Oklahoma, in said School District on the 8th day of December, 2025, at 7:00 o'clock p.m.

PRESENT:

ABSENT:

Notice of the schedule of regular meetings of the School District for the calendar year 2025 was given in writing, to the County Clerk of Oklahoma County, Oklahoma at 8:55 o'clock a.m. on the 6th day of December, 2024, and public notice of this meeting, setting forth the date, time, place and agenda was posted at the front entrance of the School Administration Building, 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)

Thereupon \_\_\_\_\_ 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:

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 fixing the amount of bonds to mature each year, fixing the time and place the bonds are to be sold, and authorizing the clerk to give notice of said sale as required by law.

WHEREAS, the issuance of \$19,710,000 of General Obligation Building Bonds by Independent School District No. 7 of Oklahoma County, Oklahoma, has been duly authorized at an election held on the 13th day of October, 2015, for that purpose; and

WHEREAS, \$16,325,000 of the \$19,710,000 has previously been sold, issued and delivered, and the Board of Education of Independent School District No. 7 of Oklahoma County, Oklahoma, now desires to sell a final installment of \$3,385,000;

WHEREAS, the issuance of \$36,860,000 of General Obligation Building Bonds by Independent School District Number 7 of Oklahoma County, Oklahoma, has been duly authorized at an election held on the 10th day of October, 2023, for that purpose; and

WHEREAS, \$3,950,000 of the \$36,860,000 has previously been sold, issued and delivered, and the Board of Education of Independent School District No. 7 of Oklahoma County, Oklahoma, now desires to sell a second installment of \$3,815,000; and

WHEREAS, the issuance of \$600,000 of General Obligation Transportation Equipment Bonds by Independent School District Number 7 of Oklahoma County, Oklahoma, has been duly authorized at an election held on the 10th day of October, 2023, for that purpose; and

WHEREAS, \$100,000 of the \$600,000 has previously been sold, issued and delivered, and the Board of Education of Independent School District No. 7 of Oklahoma County, Oklahoma, now desires to sell a second installment of \$100,000; and

WHEREAS, the Board of Education of Independent School District No. 7 of Oklahoma County, Oklahoma, pursuant to Title 62, Oklahoma Statutes 2011, Section 354, desires to sell at this time \$7,300,000 in bonds consisting of a combined issue of \$3,385,000 of Building Bonds authorized at an election held on the 13th day of October, 2015, \$3,815,000 of Building Bonds authorized at an election held on the 10th day of October, 2023, and \$100,000 of Transportation Equipment Bonds authorized at an election held on the 10th day of October, 2023;

Now, therefore, be it resolved by the Board of Education of Independent School District No. 7 of Oklahoma County, Oklahoma:

SECTION 1.

That the \$7,300,000 of General Obligation Combined Purpose Bonds of Independent School District No. 7 of Oklahoma County, Oklahoma, portions of which were voted on the 13th day of October, 2015, and the 10th day of October, 2023, shall be offered for sale at the Conference Room, Administration Building, Harrah Public Schools, 20665 Walker, Harrah, Oklahoma, on the 3rd day of February, 2026, at 11:30 o'clock a.m.; said Bonds to become due:

\$3,650,000 in three years from their date, and \$3,650,000 annually each year thereafter until paid.

HARRAH PUBLIC SCHOOLS		TOTAL	MAX	OPEN	
01/01/2026		STUDENTS	CAPACITY	SPOTS	
Virginia Smith Elementary	P3	3	3	0	TEACHER
	PRE-K 4 ALL DAY	81	80	0	4 TEACHERS X 20 = 80
	K	109	120	11	6 TEACHERS X 20 = 120
	1ST	137	140	3	7 TEACHERS X 20 = 140
	TOTAL	330			
Clara Reynolds Elementary	2ND	128	120	0	6 TEACHERS X 20 = 120
	3RD	153	140	0	7 TEACHERS X 20 = 140
	TOTAL	281			
Russell Babb Elementary	4TH	139	140	1	7 TEACHERS X 20 = 140
	5TH	178	160	0	8 TEACHERS X 20 = 160
	TOTAL	317			
Harrah Middle School	6TH	128	160	32	
	7TH	170	160	0	
	8TH	132	160	28	
	TOTAL	430			
Harrah High School	9TH	145	160	15	
	10TH	152	160	7	
	11TH	142	160	18	
	12TH	134	160	26	
	TOTAL	573			
	TOAL ENROLLMENT	1931			

**2025-2026**  
**GENERAL SECTION HANDBOOK**  
**HARRAH PUBLIC SCHOOLS**

**FOREWORD**

Students old and new, we extend you a hearty welcome to Harrah Public Schools. This is your school handbook, which has been prepared to acquaint you with the school and to guide you and new students as they enter our school. The sooner each of you becomes informed about our activities, traditions, customs and regulations, the happier and more successful you will be in our school. Assure yourself of making the most of your years in school by being familiar with the contents of your handbook. Parents, this handbook has been published for you as well as for your child. Its purpose is to provide you with information that may prove useful in understanding the policy of Harrah Schools. As a parent, it is important that you get an overview of your child's school and its activities. The contents of the handbook will answer many questions that may arise from time to time in the home and will increase your knowledge of the school program.

**PHILOSOPHY**

We, the staff and Board of Harrah Public Schools, believe that all students can learn. We, as a public school system, accept the responsibility to professionally guide the mental and physical development of every student. We believe our function is to assist in the acquisition of fundamental skills and knowledge that prepare each child for productive participation in our democratic society.

**MISSION**

Our mission is to assist in the acquisition of fundamental skills and knowledge that prepare each child for productive participation in our democratic society.

**STUDENT OUTCOMES**

Students will acquire knowledge in the arts, listening, speaking, reading, writing, mathematics, science, social science, and the use of technology. Students will apply the acquired knowledge to become productive citizens. Students will be self-directed learners who demonstrate personal, social, environmental and civic responsibilities

## **STUDENT RESPONSIBILITIES**

The following are responsibilities that students are expected to accept:

1. **QUALITY OF WORK:** Students must do their best each day and complete assigned lessons, including homework and assignments missed because of absence.
2. **SCHOOL RULES:** Each student must conform to school rules and regulations and accept the leadership of teachers, school officials, and others who have been assigned leadership responsibility. Students must also conform to school rules at all times when they are on the way to and from school and at school activities at home or away.
3. **CARE OF SCHOOL PROPERTY:** A modern, fully-equipped school building designed for beauty and utility is a part of the heritage of the Harrah student body. It belongs to many generations and is not the sole property of any annual group of students. It is the privilege and obligation of every student to carefully use, preserve faithfully, and pass to future generations the building, its grounds, and its equipment, without blemish. Anyone who damages or defaces any school property will replace or pay for the property damaged or lost.

## **PARENT RESPONSIBILITIES**

The ultimate responsibility for student behavior rests with the parents. The following are among their specific responsibilities:

1. Support the schools in requiring students to observe all school rules and regulations and accepting responsibility for any willful misbehavior on their part. Send students to school with proper attention having been given to health, personal cleanliness and appropriate dress.
2. Maintain an active interest in the student's work. Make it possible for them to complete assigned homework, particularly by providing a quiet place and conditions for study.
3. Comply with the school's requests. This includes reading carefully all communications and signing and returning them as requested.
4. Ensure that your children attend school regularly without unnecessary absences and arrive at school punctually each day.
5. Cooperate with the school in attending conferences set up for planning for its continuous maintenance and improvement. It is the belief of the administration that the most effective discipline is self-discipline. Students in Harrah Public Schools are treated as young ladies and gentlemen who are expected to prove to be such by their actions and by their response to the school society.

## **TEACHER RESPONSIBILITIES**

Every teacher is responsible for discipline at all times. Teachers have full authority and responsibility to correct student behavior whenever such correction is necessary. Disciplinary infractions of a serious nature may be referred to site administration.

In cases where a student has been unable to adjust to his school environment and where his behavior has become so objectionable that the problem cannot be resolved otherwise, he will be referred to the Principal. Through conferences, every effort will be made to assist the student in overcoming this difficulty. Counselors and parents may be called in when it is felt that they can help the student become an acceptable member of the group. If all these efforts fail to obtain the desired results, the principal will make a final disposition of the case in line with the best interest of the individual student and the school as a whole.

## **ASBESTOS ABATEMENT**

As a result of our asbestos removal program, we are happy to announce that all identifiable friable asbestos has been removed from the Harrah Public Schools buildings. There are some non-friable materials which have been determined or assumed to contain asbestos but pose no immediate health risks as long as they remain non-friable

In the interest of your future safety and in compliance with EPA and State Department of Health regulations, we will be monitoring all identified and assumed asbestos-containing building materials every six (6) months to verify that they have not become friable or damaged.

The AHERA Asbestos Management Plan for each Harrah school is available for viewing in the office of the Principal of that school and a master management plan for the entire Harrah School District is available for viewing in the office of the Superintendent. Should you have any questions please call the Asbestos Manager or the Superintendent at 405-347-2820.

## **DISCIPLINE**

Disciplinary actions will be commensurate with the infraction as is evidenced by “discipline” becoming more severe as “infractions” increase in number; however, students should **not** conclude that they cannot receive a long-term suspension simply because it is the first infraction of a rule or policy. Students are responsible to abide by every rule, regulation or policy listed in the Student Handbook, and/or given in a classroom. Learn these rules and abide by them –

## IGNORANCE IS NOT AN EXCUSE!

Each student shall be treated in a fair and equitable manner. Disciplinary actions will be based on careful assessment and investigation of the circumstances surrounding each infraction. Examples of these circumstances include, but are not limited to:

- The seriousness of the offense
- The effect of the offense on other students
- Whether the offense is physically or mentally injurious to others
- Whether the offense is a habitual or isolated behavior
- Whether the offense is a manifestation of a disability.
- Any other circumstances deemed appropriate by the administration.

## DUE PROCESS PROCEDURE

Any student accused of violating any rule that may require suspension will be brought to the principal. The principal will hear the evidence and will then decide the action to be taken. If the initial evidence supports long-term suspension, the principal will notify the parent/guardian and advise them of such. The student's parent/guardian or legal counsel may request, in writing, a hearing. Hearings are to be held in compliance with the due process of law.

## GUN-FREE SCHOOLS STUDENT SUSPENSION POLICY

It shall be the policy of the Harrah Board of Education to suspend any student who brings a firearm to a school that is under the jurisdiction of the school district for a period of not less than one year. It is also provided that the chief administering officer may modify the suspension requirement on a case-by-case basis. (Gun-Free School Act 1994) ESEA (1965)

The enforcement of the policy shall be consistent with state and federal laws dealing with the discipline of students with disabilities as outlined in the Policies and Procedures for Special Education.

For the purpose of the policy, the following procedures shall be followed: 1. The name of the school will be reported. 2. The law enforcement agency (LEA) must keep a detailed description of the circumstances. 3. The number of students suspended will be documented. 4. The type of weapon involved will be stated. **REFERENCE:** Gun Free Schools Act of 1994 Part B of the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act, Policies and Procedures of Special Education of Oklahoma

## TRANSPORTATION

Harrah Schools provide safe transportation to all students who are legally eligible to ride to and from school. Transportation is furnished for all students who live 1 1/2 miles or more from school. Since the bus driver is fully responsible for matters of safety, he/she is given full authority over all students on his/her bus. Students are to ride on the bus assigned to them. Any changes must be approved by the transportation department. Misbehavior endangers your safety; and since school transportation is a privilege, you may be required to walk or provide your own transportation.

### SAFE SCHOOL BUS RIDING RULES INCLUDE:

#### BUS RIDER RULE:

Riding the school bus is a privilege, and the privilege may be removed for not abiding by the bus rider rules.

Prior to loading, students should:

1. Be on time at the designated school bus stop. Keep the bus on schedule.
2. Stay off the road at all times while waiting for the bus.
3. Wait until the bus comes to a complete stop before attempting to enter.
4. Use caution when approaching bus stops
5. Do not move toward the bus at the school-loading zone until the bus has been brought to a complete stop.
6. Respect people and their property while waiting for the bus.
7. Receive proper school official authorization to be discharged at places other than the regular bus stop.

While on the bus, students should:

1. Keep all parts of the body inside the bus.
2. Refrain from eating and drinking on the bus.
3. Refrain from the use of any form of tobacco, alcohol or drugs.
4. Assist in keeping the bus safe and clean at all times.
5. Remember that loud talking and laughter or unnecessary confusion diverts the driver's attention and may result in a serious accident (The life you save may be your own).
6. Treat bus equipment as you would valuable furniture in your own home. Damage to seats, etc., must be paid for by the offender.
7. Never tamper with the bus or any of its equipment.
8. Maintain possession of books, lunches or other articles and keep the aisle clear.
9. Help look after the safety and comfort of small children.
10. Not throw objects in or out of the bus.
11. Remain in their seats while the bus is in motion.
12. Refrain from horseplay and fighting on the school bus.
13. Be courteous to fellow pupils, the bus driver and the patrol officer or driver's assistants.
14. Remain quiet when approaching a railroad crossing.
15. Remain in the bus during road emergencies except when it may be hazardous to their safety.

After leaving the bus, students should:

1. Go at least ten (10) feet in front of the bus, stop, check traffic, wait for the bus driver's signal, then cross the road.
2. Go home immediately, staying clear of traffic.
3. Help look after the safety and comfort of small children.

Extra-curricular trips:

1. The above rules and regulations should apply to all trips under school sponsorship.
2. Sponsors should be appointed by the school officials.

The driver of the school bus represents the principal of the school and the Director of Transportation in providing a safe, wholesome atmosphere on the bus. Students who violate the Bus Riding Rules and fail to respond to the driver's direction shall lose transportation privileges.

### **BUS DISCIPLINE PROCEDURES FOR HARRAH PUBLIC SCHOOLS**

- 1st Violation – The student will be sent to the principal for reprimand or counseling. Parents will be notified.
- 2nd Violation – The student will be sent to the principal for a parent conference and shall lose bus privileges for a minimum of three days.
- 3rd Violation – The student shall be removed from the bus for a minimum of ten days.
- 4th Violation – The student may lose bus privileges for the remainder of the current semester and the succeeding semester.

All violations of an extraordinary or emergency nature will be immediately referred to the principal for adjudication. The principal has the authority to impose disciplinary action from any level depending on the severity of the infraction.

Students are to ride the bus assigned, and are to be picked up and delivered only to their place of residence or designated area. Only students regularly assigned may ride a scheduled bus route. Exceptions to this procedure must be approved in advance by the building principal and must be of an emergency or extraordinary nature. Items such as flowers, balloons, glass containers, etc., that may cause injury, distraction or impede the Driver's vision will not be transported.

Parents will be responsible for any alternative transportation needs. Alternative transportation needs may include, but are not limited to, private lessons, overnight visits, and group party activities.

## **CLOSED CAMPUS**

Harrah Schools, recognizing the pressing need for safety and security for all students, have implemented a closed campus policy for all schools and students attending these schools.

## **ATTENDANCE**

Students in the 6th through 12th grade must not be absent more than 9 times per class per semester in order to receive credit in that class. This includes all absences (excused or unexcused). (The exception may be made for a prolonged home confinement or hospitalization if verified by a doctor – Adopted by Board of Education, June 1972. Updated: July 9, 1979.) If a student is absent during the instructional school day, participation in school-sponsored events is at the discretion of the principal or designee. Students more than ten minutes late to class will be counted absent. Any students who check out of a class 15 minutes before the bell will be counted absent. A student with four tardies will be counted as one absence.

Students in Pre-K through 5th grade must not be absent more than 6 times per 9 weeks. Proper authorities will be notified as needed in the case of excessive absences according to state law.

## **ACTIVITIES, ORGANIZATIONS, CLUBS, AND ATHLETIC TEAMS & DRUG TESTING**

Harrah Public Schools offer students many opportunities to participate in many activities with its organizations, clubs, and athletic teams. You can find information about the organizations, clubs, and teams by accessing the school website at [www.harrahschools.com](http://www.harrahschools.com). All students in grades 7-12 who choose to participate in any school-sponsored activity, organization, club or athletic team will be subject to random drug testing (HB1826).

## **ELIGIBILITY**

Harrah students must meet and maintain scholastic and attendance eligibility requirements adopted by the Harrah Board of Education and the Oklahoma Secondary Schools Activity Association (OSSAA) for participation in all activities, including sporting events that are governed by the OSSAA.

## **TEXTBOOKS**

District-owned textbooks will be checked out as needed. The student is responsible for the care of their books. They must be turned in at the close of the school year. If damaged or lost, the student must pay for the books. If the book(s) are later found, a refund of the charge will be made to the student. **STUDENTS OWING FOR TEXTBOOKS WILL NOT BE ASSIGNED ADDITIONAL TEXTBOOKS UNTIL ALL OBLIGATIONS ARE CLEARED.**

## **GUIDANCE SERVICE**

Harrah Schools offer their students a comprehensive guidance service. Principals, counselors, and special services personnel are ready to assist the students in future planning and problems at all times. Various tests are given to students during the year to assist in making decisions on their enrollment and future educational and employment questions.

Each student or his parents may request an appointment with the counselor to explain the meaning of test scores and the grades made by the individual student. Communication between the parents and the school staff is necessary for the proper advancement of all students. Each student is pre-enrolled and counseled during the semester preceding the actual enrollment at the beginning of school.

## **CAFETERIA**

Advance payments will be accepted by the site cafeteria manager or the district cafeteria manager. Please pay in advance by the week, month, or meal. Payments are also accepted online. Ask the site secretary at your school for login information.

Charges are not encouraged and allowed only with advance permission from parents. Please make checks payable to HARRAH FOOD SERVICE. Questions may be referred to the Food Service Director, 405-347-2825. All parents are encouraged to complete the free and reduced application.

## **CAFETERIA CHARGE POLICY**

Each student will be limited to three (3) day charges. Students who exceed this limit will not be able to charge in the cafeteria. Rather than allow a child to go without a meal, the school will provide a peanut butter and jelly sandwich and milk when students wish to eat in the cafeteria but have exceeded the charges allowed. This supplemental meal is intended to be only occasional when students forget to bring money and if it becomes excessive may be considered neglect on the parent's behalf and the school officials may need to set up a meeting with the parents or take other action. No lunch charges after May 1st.

## **MEDIA CENTER REGULATIONS**

Students and their parents/guardians shall be informed that it is a misdemeanor under Oklahoma Law to remove or attempt to remove library materials from the premises of a library facility without authority; or to mutilate, destroy, alter or otherwise damage, in whole or in part, any library materials, or to fail to return any library materials which have been loaned to said person by the library facility, within seven days after demand has been made for the return of the library materials.

1. All pupils in school are entitled to use the media center and to check out materials.
2. Most reference books are to be used in the media center.

3. Designated books may be checked out overnight or for the weekend.
4. All other books may be retained for 3 weeks with re-check privileges.
5. Five cents per school day is charged for overdue books; check-out privilege is revoked for those owing fines or with overdue books.
6. Damage beyond repair or loss of materials must be paid for by the student.
7. No materials may be taken from the media center without being checked out.

### **SCHOOL ACCIDENT INSURANCE**

Harrah Public Schools offers its students an opportunity to participate in a school group accident policy. The company will provide the school with this policy.

24-Hour/12-Month Protection. - Cost to be announced. At School Protection - cost to be announced.

Each student participating in athletics must be covered by insurance or the parents must sign a release stating they will take care of all medical expenses incurred. The insurance policy describes the coverage in detail. Ask the site principal for a form if you are interested.

### **HEALTH SERVICES**

A designated school employee will be available to the students for minor injuries and dispensing medication. Students are not to carry medication with them during the school day (This includes non-prescription drugs). The designated employee will dispense medicine in accordance with the state statutes and School Board Policy.

If students should need special care at school due to some condition such as diabetes, epilepsy, asthma, rheumatic fever, or a heart condition, they will be given special consideration if they will give the necessary information to the counselor or principal with a statement from their parents or doctor concerning the difficulty. This statement must be updated each school year. If students become ill during the day, they should go to the office where their parents will be contacted and their absence will be excused. State Health Department regulations apply to contagious conditions.

An important part of a school health program is the prevention and control of communicable disease. Good health is more important than a perfect attendance record. We encourage parents to keep sick children at home. Children are excluded when suffering from or exhibiting the following symptoms:

1. A fever above 100 degrees Fahrenheit (a child running a fever should be excluded until he is fever-free for 24 hours.)
2. A sore throat or tonsillitis
3. Any eruption of the skin or rash unless under treatment
4. Any nasal discharge accompanied by fever
5. A severe cough
6. Any inflammation of the eyes,
7. Head lice

Any child needing medications to be taken during school hours must have a note from the parent stating the name of the child, name of medicine and dosage, when the medicine is to be given. This will apply to each time a student is placed on a new medication. Only the designated school personnel will dispense the medicine. The parent must bring the signed note and medicine form to the school office.

### **DIABETES**

The appropriate school staff should be aware of students with diabetes. A history should be obtained and an emergency care plan developed at the time of enrollment. Parents should provide the school with necessary documents. Please contact your school administrator/guidance office for further information regarding the steps to take to ensure your child's safety.

### **PETITIONS**

No petitions for any cause may be circulated.

### **LAW ON PRIVACY RIGHTS**

The law reads as follows: "Pupils shall not have any reasonable expectation of privacy towards school administrators or teachers in the contents of a school locker, desk, or other school property. School personnel shall have access to school lockers, desks, and other school property in order to properly supervise the welfare of pupils. School lockers, desks and other areas of school facilities may be opened and examined by school officials at any time and no reason shall be necessary for such a search. Schools shall inform pupils in the student discipline code that they have reasonable expectation of privacy rights towards school officials in school lockers, desks, and other school property."

### **STUDENT RECORDS**

Only that information which is pertinent to the individual's educational progress and those items required by law are to be maintained in the student's file. A student's records are open for inspection by the student, his parents or guardians, school officials, and certified employees of the school district. Copies of records shall be furnished to authorized agencies upon written request of parents, guardians, or students of legal age in accordance with FERPA policy. Students are to be enrolled by their legally given name, and all school records will be recorded by that name.

## **FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (F.E.R.P.A)**

This policy and the procedures included with it are designed to meet the provisions of the Family Educational Rights and Privacy Act (FERPA), and the Harrah School District is committed to the implementation of the policy and procedures.

The Board of Education authorizes the school superintendent to inform parents, students, and the public of the policy and to exercise his administrative resources to implement the policy as well as to deal with individuals who violate it.

In case a parent of a student, an eligible student, or a citizen of the Harrah School District believes that the district is violating the FERPA, that person has a right to file a complaint with the Department of Health, Education, and Welfare. The address is:

The Family Educational Rights and Privacy Act Office, U.S. Department of Education, Room 4511, Switzer Building, Washington, D.C. 20202. The telephone number is: (202)245-0233

### **PARENT AND STUDENT RIGHTS**

The Family Educational Rights and Privacy Act (FERPA) also specifies rights related to educational records. This act gives the parent or guardian the right to:

1. Inspect and review his/her child's educational records
2. Make copies of these records
3. Receive a list of all individuals having access to those records
4. Ask for an explanation of any item in the records
5. Ask for an amendment to any report on the grounds that it is inaccurate, misleading, or violates the child's rights
6. Have a hearing on the issue if the school refuses to make the amendment and
7. To be informed about FERPA rights.

The District will arrange to provide translations of this notice to non-English speaking parents in their native language.

## **DIRECTORY INFORMATION**

The Harrah Independent School District proposes to designate the following personally identifiable information contained in the student's education record as "directory information" and will disclose that information without prior written consent.

1. The student's name
2. The names of the student's parents
3. The student's date of birth
4. The student's class designation (i.e., first grade, tenth grade, etc.)
5. The student's extracurricular participation
6. The student's achievement awards and honors
7. The student's weight and height, if a member of an athletic team
8. The student's photograph

Parents must notify the student's principal in writing on or before the first Monday in September to opt out of automatic directory information being shared.

## **DRUG FREE CAMPUS**

Student and employee safety is of paramount concern to the Board of Education. Students or employees under the influence of alcohol, drugs, or controlled substances are a serious risk to themselves, to students, and to other employees. Therefore, the board of education shall not tolerate the unlawful manufacture, use, possession, sale, distribution, or being under the influence of drugs or controlled substances.

Therefore, drug sniffing dogs will be used unannounced from time to time to detect the presence of drugs. Anyone found possessing drugs on their person, in their locker, or in their automobile will be subject to the penalties of state and local law, plus suspension from school.

School operations are disrupted by the possession, usage or distribution of fake or replica substances represented by students to be controlled drugs. Accordingly, students are subject to disciplinary action, including out-of-school suspension, for the possession, usage or distribution of counterfeit, fake, replica or "turkey" drugs or any item represented by a student to be a controlled drug. "Reporting Students Under the Influence of/or Possessing Non-intoxication Beverages, Alcoholic Beverages or Controlled Dangerous Substances" Policy #FNCE.

## **HAZING**

No student organization or any person associated with any organization sanctioned or authorized by the School Board of Harrah Public Schools shall engage or participate in hazing of any type.

## **SEXUAL HARASSMENT**

Sexual harassment of students or employees is prohibited by School Board Policy #FB and #DA, state, and federal law. Sexual harassment includes verbal or physical sexual advances, including subtle pressures for sexual activity; touching, pinching, patting, or brushing against; comments regarding physical or personality characteristics of a sexual nature; and sexually oriented kidding, teasing, double meanings, and jokes. Such violations may result in suspension of the student and suspension or termination for the employee. Any sexual harassment complaints should be directed to the Special Services Director at (405) 347-2824 or to your school administrator.

## **EQUAL OPPORTUNITY**

It is the policy of the Harrah School system to provide equal opportunities without regard to race, color, national origin, sex, age, qualified handicap, or veteran in its educational programs and activities. This includes, but is not limited to, admissions, educational services, financial aid, and employment.

Inquiries concerning Section 504 and/or the Americans with Disabilities Act may be referred to Special Services Director, Coordinator of Title IX, and Section 504 and ADA Compliance Officer, Harrah School District, 20665 W. Walker, Harrah, Oklahoma, 73045. Telephone 405-347-2820.

## **FUNDRAISERS**

Sales of items for fundraisers on campuses will be limited to those approved by the school board. No other sales will be allowed. Students are financially responsible for items to be sold and/or delivered. Parental permission must be obtained in writing for a student to participate in a fundraiser.

## **BULLYING/HARASSMENT**

It is the policy of this school district that bullying of students by other students, personnel, or the public will not be tolerated. Students are expected to be civil, polite, and fully engaged in the learning process. Students who act inappropriately are not fully engaged in the learning process. This policy is in effect while the students are on school grounds, in school vehicles, at designated

bus stops, at school-sponsored activities, or at school-sanctioned events, and while away from school grounds if the misconduct directly affects the good order, efficient management, and welfare of the school district. In administering discipline, consideration will be given to alternative methods of punishment to ensure that the most effective discipline is administered in each case. In all disciplinary action, teachers and administrators will be mindful of the fact that they are dealing with individual personalities. In considering alternatives for corrective actions, the faculty/administration of the school district will consider those listed below. However, the school is not limited to these alternative methods, nor does this list reflect an order or sequence of events to follow in disciplinary actions. The board of education will rely upon the judgment and discretion of the administrator to determine the appropriate remedial or corrective action in each instance.

**Harassment set forth above may include, but is not limited to, the following:**

1. Verbal, physical, or written harassment or abuse;
2. Repeated remarks of a demeaning nature;
3. Implied or explicit threats concerning one's grades, achievements, etc.;
4. Demeaning jokes, stories, or activities directed at the student;
5. Unwelcome physical contact.

**The superintendent shall develop procedures providing for:**

1. Prompt investigation of allegations of harassment;
2. The expeditious correction of the conditions causing such harassment;
3. Establishment of adequate measures to provide confidentiality in the complaint process;
4. Initiation of appropriate corrective actions;
5. Identification and enactment of methods to prevent reoccurrence
6. A process where the provisions of this policy are disseminated in writing annually to all staff and students.

A copy of this policy will be furnished to each student and teacher in this school district.

**PROHIBITING HARASSMENT, INTIMIDATION, AND BULLYING  
(REGULATION)**

The Harrah Public Schools' student conduct code prohibits bullying. This regulation further explains the negative effects of that behavior and seeks to promote strategies for prevention.

**Statement of Board Purpose in Adopting Policy**

The board of education recognizes that bullying of students causes serious educational and personal problems, both for the student-victim and the initiator of the bullying. The board observes that this conduct:

1. It has been shown by national and state studies to have a substantial adverse effect on school district operations, the safety of students and faculty, and the educational system at large.

2. Substantially disrupts school operations by interfering with the district's mission to instruct students in an atmosphere free from fear, is disruptive of school efforts to encourage students to remain in school until graduation, and is just as disruptive of the district's efforts to prepare students for productive lives in the community as they become adults.

3. Substantially disrupts healthy student behavior and thereby academic achievement. Research indicates that healthy student behavior results in increased student academic achievement. Improvement in student behavior through the prevention or minimization of intimidation, harassment, and bullying towards student-victims simultaneously supports the district's primary and substantial interest in operating schools that foster and promote academic achievement.

4. Substantially interferes with school compliance with federal law that seeks to maximize the mainstreaming of students with disabilities and hinders compliance with Individual Educational Programs containing objectives to increase the socialization of students with disabilities. Targets of bullying are often students with known physical or mental disabilities who, as a result, are perceived by bullies as easy targets for bullying actions.

5. Substantially interferes with the district's mission to advance the social skills and social and emotional well-being of students. Targets of intimidation, harassment, and bullying are often "passive-target" students who already are lacking in social skills because they tend to be extremely sensitive, shy, display insecurity, anxiety and/or distress; may have experienced a traumatic event; may try to use gifts, toys, money, or class assignments or performance bribes to protect themselves from intimidation, harassment, or bullying; are often small for their age and feel vulnerable to bullying acts; and/or may resort to carrying weapons to school for self-protection. Passive-target victims who have been harassed and demeaned by the behavior of bullies often respond by striving to obtain power over others by becoming bullies themselves, and are specifically prone to develop into students who eventually inflict serious physical harm on other students, or, in an effort to gain power over their life or situation, commit suicide.

6. Substantially disrupts school operations by increasing violent acts committed against fellow students. Violence, in this context, is frequently accompanied by criminal acts.

7. Substantially disrupts school operations by interfering with the reasonable expectations of other students that they can feel secure at school and not be subjected to frightening acts or be the victim of mistreatment resulting from bullying behavior. Bullying often involves expressive gestures, speech, physical acts that are sexually suggestive, lewd, vulgar, profane, or offensive to the education or social mission of this school district, and at times involves the commission of criminal acts. This behavior interferes with the curriculum by disrupting the presentation of instruction and also disrupts and interferes with the student-victim or bystander's ability to concentrate, retain instruction, and study or to operate free from the effects of bullying. This results in a reluctance or resistance to attend school.

## **Definition of Terms**

### **1. Statutory definition of harassment, intimidation, and bullying:**

70 O.S. §24-100.3(c) of the School Safety and Bullying Prevention Act defines the terms “bullying,” as including, but not limited to a pattern of harassment, intimidation, threatening behavior, physical acts, verbal or electronic communication, directed toward a student or group of students that results in or is reasonably perceived as being done with the intent to cause negative educational or physical results for the targeted individual or group and is communicated in such a way as to disrupt or interfere with the school's educational mission or the education of any student that a reasonable person should recognize will:

- A. Harm another student;
- B. Damage another student’s property;
- C. Place another student in reasonable fear of harm to the student’s person or damage to the student’s property; or
- D. Insult or demean any student or group of students in such a way as to disrupt or interfere with the school’s educational mission or the education of any student.

### **2. The “Reasonable Person” Standard**

In determining what a “reasonable person” should recognize as an act placing a student in “reasonable” fear of harm, staff will determine “reasonableness” not only from the point of view of a mature adult, but also from the point of view of an immature child of the age of the intended victim along with, but not limited to, consideration of special emotional, physical, or mental needs of the particular child; personality or physical characteristics, or history that might cause the child to be particularly sensitive to efforts by a bully to humiliate, embarrass, or lower the self-esteem of the victim; and the discipline history, personality of, and physical characteristics of the individual alleged to have engaged in the prohibited behavior.

### **3. General Display of Bullying Acts**

Bullying, for purposes of this section of the regulation, includes harassment and intimidation, and vice versa. According to experts in the field, bullying in general is the exploitation of a less powerful person by an individual taking unfair advantage of that person, which is repeated over time, and which inflicts a negative effect on the victim. The seriousness of a bullying act depends on the harm inflicted upon the victim and the frequency of the offensive acts. Power may be, but is not limited to, physical strength, social skill, verbal ability, or other characteristics. Bullying acts by students have been described in several different categories.

- A. Physical Bullying includes harm or threatened harm to another’s body or property, including, but not limited to, what would reasonably be foreseen as a serious expression of intent to inflict physical harm or property damage through verbal or written speech or gestures directed at the student-victim, when considering the factual circumstances in which the threat was made, and the reaction of the intended victim. Common acts include tripping, hitting, pushing, pinching, pulling hair, kicking, biting, starting fights, daring others to fight, stealing or destroying property, extortion, assaults with a weapon, other violent acts, and homicide.

B. Emotional Bullying includes the intentional infliction of harm to another's self-esteem, including, but not limited to, insulting or profane remarks, insulting or profane gestures, or harassing and frightening statement, when such events are considered in light of the surrounding facts, the history of the students involved, and age, maturity, and special characteristics of the students.

C. Social Bullying includes harm to another's group acceptance, including, but not limited to, harm resulting from intentionally gossiping about another student or intentionally spreading negative rumors about another student that results in the victim being excluded from a school activity or student group; the intentional planning and/or implementation of acts or statements that inflict public humiliation upon a student; the intentional undermining of current relationships of the victim-student through the spreading of untrue gossip or rumors designed to humiliate or embarrass the student; the use of gossip, rumors, or humiliating acts designed to deprive the student of awards, recognition, or involvement in school activities; the false or malicious spreading of an untrue statement or statements about another student that exposes the victim to contempt or ridicule or deprives the victim of the confidence and respect of student peers, or the making of false statements to others that the student has committed a crime, or has an infectious, contagious, or loathsome disease, or similar egregious representations.

D. Sexual Bullying includes harm to another resulting from, but not limited to, making unwelcome sexual comments about the student; making vulgar, profane, or lewd comments or drawings or graffiti about the victim; directing vulgar, profane, or lewd gestures toward the victim; committing physical acts of a sexual nature at school, including the fondling or touching of private parts of the victim's body; participation in the gossiping or spreading of rumors about the student's sexual life; written or verbal statements directed at the victim that would reasonably be interpreted as a serious threat to force the victim to commit sexual acts or to sexually assault the victim when considering the factual circumstances in which a threat was made and the reaction of the intended victim; off-campus dating violence by a student that adversely affects the victim's school performance or behavior, attendance, participation in school functions or extracurricular activities, or makes the victim fearful at school of the assaulting bully; or the commission of sexual assault, rape, or homicide.

### **Procedures Applicable to the Understanding of and Prevention of Bullying of Students**

#### 1. Student and Staff Education and Training

All staff will be provided with a copy of the district's policy on prevention of bullying of students. All students will be provided a summary of the policy and notice that a copy of the entire policy is available on request. Harrah Public Schools is committed to providing appropriate and relevant training to staff regarding identification of behavior constituting bullying of students and the prevention and management of such conduct. Students, like staff members, shall participate in an annual education program that sets out expectations for student behavior and emphasizes an understanding of bullying of students, the district's prohibition of such conduct, and the reasons why the conduct is destructive, unacceptable, and will lead to discipline. Students shall also be informed of the consequences of bullying conduct toward their peers.

## 2. Harrah Public Schools' Safe School Committee

The safe school committee has the responsibility of studying and making recommendations regarding unsafe conditions, strategies for students to avoid harm at school, student victimization, crime prevention, school violence, and other issues that interfere with and adversely affect the maintenance of safe schools. With respect to student harassment, intimidation, and bullying, the safe school committee shall consider and make recommendations regarding professional staff development needs of faculty and other staff related to methods to decrease student harassment, intimidation, and bullying and understanding and identifying bullying behaviors. In addition, the committee shall make recommendations regarding: identification of methods to encourage the involvement of the community and students in addressing conduct involving bullying; methods to enhance relationships between students and school staff in order to strengthen communication; and fashioning of problem-solving teams that include counselors and/or school psychologists. In accomplishing its objectives, the committee shall review traditional and accepted harassment, intimidation, and bullying prevention programs utilized.

### **Student Reporting**

Students are encouraged to inform school personnel if they are the victim of or a witness to acts of harassment, intimidation, or bullying.

### **Staff Reporting**

An important duty of the staff is to report acts or behavior that the employee witnesses that appear to constitute harassment, intimidation, or bullying. Employees, whether certified or noncertified, shall encourage students who tell them about acts that may constitute intimidation, harassment, or bullying to complete a report form. For young students, staff members given that information will need to provide direct assistance to the student. Staff members who witness such events are to complete reports and to submit them to the building principal. Staff members who hear of incidents that may, in the staff member's judgment, constitute harassment, intimidation, or bullying, are to report all relevant information to the building principal.

### **Parental Responsibilities**

Parents/guardians will be informed in writing of the district's program to stop bullying. An administrative response to bullying may involve certain actions to be taken by parents. Parents will be informed of the program and the means for students to report bullying acts toward them or other students. They will also be told that to help prevent bullying at school they should encourage their children to:

1. Report bullying when it occurs;
2. Take advantage of opportunities to talk to their children about bullying;
3. Inform the school immediately if they think their child is being bullied or is bullying other students;
4. Watch for symptoms that their child may be a victim of bullying and report those symptoms; and
5. Cooperate fully with school personnel in identifying and resolving incidents.

## **Discipline of Students**

In administering discipline, consideration will be given to alternative methods of punishment to ensure that the most effective discipline is administered in each case. In all disciplinary action, teachers and administrators will be mindful of the fact that they are dealing with individual personalities. The faculty may consider consultation with parents to determine the most effective disciplinary measure. In considering alternatives of corrective actions, the faculty/administration of the school district will consider those listed below. However, the school is not limited to these alternative methods, nor does this list reflect an order or sequence of events to follow in disciplinary actions. The board of education will rely upon the judgment and discretion of the administrator to determine the appropriate remedial or corrective action in each instance.

1. Conference with the student
2. Conference with parents
3. In-school suspension
4. Detention
5. Referral to a counselor
6. Behavioral contract
7. Changing a student's seat assignment or class assignment
8. Requiring a student to make financial restitution for damaged property
9. Requiring a student to clean or straighten items or facilities damaged by the student's behavior
10. Restriction of privileges
11. Involvement of local authorities
12. Referring the student to the appropriate social agency
13. Suspension
14. Other appropriate disciplinary action as required and as indicated by the circumstances, which may include, but is not limited to, removal from eligibility to participate or attend extracurricular activities as well as removal from the privilege of attending or participating in the graduation ceremony, school dances, prom, prom activities, and/or class trips. The above consequences will be imposed for any person who commits an act of bullying as well as any person found to have falsely accused another as a means of retaliation, reprisal, or as a means of bullying. Strategies will be created to provide counseling or referral to appropriate services, including guidance, academic intervention, and other protection for students, both targets and perpetrators, and family members affected by bullying, as necessary.

## **Publication of Policy**

Annual written notice of this policy will be provided to parents, guardians, staff, volunteers, and students with age-appropriate language for students. Notice of the policy will be posted at various locations within each school site, including but not limited to, cafeterias, school bulletin boards, and administrative offices. The policy will be posted on the school district's website at [www.harrahschools.com](http://www.harrahschools.com) and at each school site that has an Internet website. The policy will be included in all student and staff handbooks.

## NON DISCRIMINATION

The Harrah Public School District does not discriminate on the basis of disability, race, color, religion, national origin, sex, age or veteran status in its programs and activities and provides equal access to the Girl Scouts, Boy Scouts, and other designated youth groups. The following persons have been designated to handle inquiries regarding the nondiscrimination policies:

**Title:** Director of Special Services **Responsibilities:** Handles concerns and complaints regarding race, color, national origin, sex, or age for students, employees, and others, Handles disability issues related to students. Also, non-student-related disability issues are addressed through this office. **Address:** 20665 Walker Street, Harrah, Oklahoma 73045 **Phone No.:** 405-347-2820 **Email:** [grievance@harrahschools.com](mailto:grievance@harrahschools.com) Should individuals wish to file a complaint directly with the Office for Civil Rights (OCR) you may do so at the following information:

U.S. Department of Education, Office of Civil Rights One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, Missouri 64106-2106 Telephone: (816) 268-0550 Fax: (816) 268-0599 TTY: (877) 521-2172 Email: [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov)

## DISCRIMINATION/CIVIL RIGHTS, COMPLAINT PROCEDURES

The Harrah Public School District complies with the Civil Rights laws, including but not limited to, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973 and the American Disabilities Act of 1990, in assuring the students and employee of the District and all other persons that the District does not discriminate on the basis of race, color, sex, national origin, disability, religion, or age. The Superintendent is designated by the Board to coordinate the District's efforts to comply with this assurance. The District shall promptly investigate discrimination complaint; take appropriate action against any student or employee who violates this policy; and take any other action reasonably calculated to end and prevent further discrimination against students, employees, or others. All employees shall cooperate with any investigation of alleged discrimination conducted under this procedure or by an appropriate state or federal agency.

### Definitions:

A. Complaint : A written complaint provided on a Complaint Form (available on the District's website), and attachment(s), that is submitted to the Compliance Officer alleging that a policy, procedure, or practice of the District discriminates on the basis of race, color, national origin, sex, religion, age, or disability.

B. Compliance Officer: An employee designated by the Superintendent to coordinate compliance efforts with Title VI, Title IX, and Section 504 and to authorize or undertake an investigation of allegations of discrimination under this policy. The Special Education Director is designated Compliance Officer for Harrah Public Schools. In the event the Special Education Director is the subject of the complaint, the Superintendent will designate another Administrator to serve as the alternate Compliance Officer.

C. Complainant: A student or an employee of the District or any other person who submits a complaint alleging discrimination on the basis of race, color, national origin, sex, religion, age, or disability.

D. Respondent: The person alleged to be responsible for the violation alleged in the complaint. The term may be used to designate persons with responsibility for a particular action or those persons with supervisory responsibility for procedures and policies in those areas covered in the complaint.

E. Day: Day means a working date; the calculation of days in processing a complaint shall exclude Saturdays, Sundays, and holidays.

### **Informal Pre-filing Procedures:**

Prior to the filing of a Complaint, any student, employee or other person who believes he or she has been discriminated against on the basis of race, color, sex, national origin, disability, religion, or age is encouraged to visit with the Compliance Officer and to make a reasonable effort to informally resolve the problem or concern.

### **Formal Complaint Procedures:**

#### **Level One**

1. Any students, employee or other person who believed he or she has been discriminated against on the basis of race, color, sex, national origin, disability, religion, or age, who desires to proceed with a Complaint, shall, within thirty (30) days of an alleged violation, submit a Complaint to the Compliance Officer at Harrah Public Schools Administration Building, Special Education Services. The Complaint shall state the Complainant's name, the nature of the alleged violation, the date of the alleged violation, the names of persons responsible, and the requested action.

2. Upon receipt of a Complaint, the Compliance Office Shall:

A. Immediately authorize or undertake an investigation. The investigation shall be completed as soon as possible, which should not be later than thirty (30) days after receipt of the complaint. An impartial party, which could be an individual employed by the District or a 3<sup>rd</sup> party retained by the district for the purpose of investigating the Complaint, must conduct the investigation. The Complainant and Respondent will be given an opportunity to present witnesses and other evidence during the investigation.

B. Notify the Respondent of the Complaint within ten (10) days, to which, Respondent shall submit to the Compliance Officer, within fifteen (15) days of said notification, an answer which shall confirm or deny the facts upon which the allegation is based, indicate acceptance or rejection of the Complainant's requested action and/or outline alternatives.

C. Determine whether interim measures should be taken pending the outcome of the investigation. Such interim measures may include, but are not limited to, separating the complainant from the person who allegedly discriminated against the person, suspending the implementation of a policy, practice, or procedure, and, in cases involving potential criminal conduct, determining whether law enforcement officials should be notified.

D. Issue a written report to the Superintendent or Designee upon completion of the investigation. If the Complaint involves the Superintendent, then the report shall be sent to the School Board. The report shall include a summary of the evidence, a determination of whether the allegations of discrimination are substantiated, and recommendations for corrective action, if any.

3. Upon receipt of the Compliance Officer's investigation report, the Superintendent or Designee shall:

A. Within fifteen (15) days of receiving said report, issue a decision regarding whether discrimination has occurred. The decision must be provided in writing to the Complainant and Respondent. If the Superintendent or Designee determines that discrimination occurred, prompt and appropriate action shall be taken to address the violation as well as prevent any recurrence. Such action may include discipline up to and including expulsion or termination.

## **Level Two**

1. If the Superintendent or Designee determines that no prohibited discrimination occurred, the Complainant May appeal the Superintendent or Designee decision to an impartial Administrative Hearing Officer.

A. The Complainant must file his/her notice of appeal with the Compliance Officer within ten (10) days of receiving the Superintendent or Designee decision. The notice of appeal shall be in writing and be a specific statement of the basis for the appeal. A copy of the original complaint and Level One written decision shall be filed with the appeal.

B. Within ten (10) days of the notice of appeal, each party shall furnish the Compliance Officer, Administrative Hearing Officer, and other party with copies of exhibits and list of the names of any witnesses he or she will present at the hearing. Said copies and list shall be delivered to and disseminated by the Compliance Officer.

C. The Administrative Hearing Officer shall be free to admit any testimony, evidence, or exhibits deemed relevant or to exclude the same, in order to build as complete a record as necessary before rendering a decision.

D. Within thirty (30) days of receiving the notice of appeal, the Compliance Officer shall schedule a hearing with the Complainant and the Respondent before the Administrative Hearing Officer.

2. Within fifteen (15) days of conducting the hearing, the Administrative Hearing Officer shall render a written decision with findings of fact and conclusions and shall provide a copy of the same to the Compliance Officer, Complainant and Respondent.

### **Level Three**

1. Within ten (10) days of receipt of the Administrative Hearing Officer's written decision, if either the Complainant or the Respondent is not satisfied with the Level Two written decision of the Administrative Hearing Officer, either may file his/her notice of appeal with the Board of Education and copy to the Compliance Officer. The notice of appeal shall be in writing and be a specific statement of the basis for the appeal. A copy of the original Complaint, and the Level One, and the Level Two written decisions shall be filed with the appeal.

A. Within ten (10) days of receiving an appeal request to the Board, the Compliance Officer shall notify the Board of the request and shall schedule a hearing to be conducted by the Board. Such hearing shall be conducted within forty-five (45) days of the date on which the Compliance Officer receives said appeal request.

2. Within ten (10) days of conducting the hearing, the Board shall render a written decision on the complaint; the decision of the Board shall be final.

**Extension of Time:** Any time limits established by this policy and these procedures may be extended by mutual consent of the parties involved. However, the total number of days from the date that a complaint is filed until the complaint is resolved shall not exceed one hundred eighty (180) days.

**Confidentiality of Records:** All records, complaints, notes, documents, and statements made during or relating to allegations of discrimination shall be maintained on a confidential basis by the Compliance Officer, and no information concerning any complaint shall be documented in an employee's personnel file. However, in the event official proceedings relating to such allegations are initiated by a party or the District, such records may become public in accordance with law. Information pertaining to complaints shall be maintained for three (3) years after resolution of the complaint.

**Non-retaliation Provision:** No person filing a complaint nor anyone participating in the complaint process under this policy will be subjected to any form of reprisal, retaliation, intimidation, or harassment because he or she has utilized this complaint procedure in good faith or because he or she has in any way participated in any investigation of hearing involving or related to any complaint filed under this policy. The School District will discipline or take appropriate action against any student, employee, agent, or representative of the District who is determined to have engaged in such retaliatory behavior.

For further information, you may also contact: Office for Civil Rights U.S. Department of Education One Petticoat Lane 1010 Walnut, Suite 320 Kansas City, Missouri 64106-2103 Telephone: (816) 268-0550 Fax: (816) 268-0599  
Email: [OCT.KansasCity@ed.gov](mailto:OCT.KansasCity@ed.gov)



**wd: indoor track meet info**

message

**Guy Worth** <gworth@harrahschools.com>

Wed, Dec 3, 2025 at 9:51 AM

o: Paul Blessington <pblessington@harrahschools.com>, Leslie Hobaugh <lhobaugh@harrahschools.com>

This is an email chain between Coach Young and myself. He is requesting approval from the board to take some of our track athletes to an indoor track meet in Colorado. He wanted to see if he could take a school suburban or short bus, depending on how many students signed up to go. This is to encourage kids to run track and give those in track more exposure and practice time. The only detail I wasn't sure about was the cost of the fuel. There is an agenda attached and information about the meet. The dates would be January 9th - 11th.

Guy Worth, CAA  
Harrah High School  
Athletic Director  
(405) 347-2105

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

From: **Kevin Young** <kyoung@harrahschools.com>  
Date: Wed, Dec 3, 2025 at 7:17 AM  
Subject: Re: indoor track meet info  
To: Guy Worth <gworth@harrahschools.com>

Depending on how many plan to attend, we could use a suburban or short bus. I will be the only coach going and we will have 6-12 athletes. I'm in the process of seeing who wants to go. If the district can help with paying the gas it would be great but if that is not possible, it's not a deal breaker. Would you like me to come to the meeting Monday to present the details?

On Tue, Dec 2, 2025 at 1:51 PM Guy Worth <gworth@harrahschools.com> wrote:

Can you send me an email with the details of the trip? For example, what type of vehicle you need, how many athletes going, coaches going, who will pay for the fuel, etc...

Guy Worth, CAA  
Harrah High School  
Athletic Director  
(405) 347-2105

On Tue, Dec 2, 2025 at 1:18 PM Kevin Young <kyoung@harrahschools.com> wrote:



Colorado School of Mines Track Meet  
1-10-2024

Friday, 1-9

6:30am Depart Harrah High School  
11:30 Lunch in Hays, KS  
3:30 Check in Homewood Suites  
-pre meet workout at Dakota Ridge High School  
5:30 Team dinner at Roberts Deli Italian  
7:30 Team meeting at Hotel  
9:00 In rooms  
10:00 Lights out

Saturday, 1-10

7:30am Wake up/hotel breakfast  
8:30 Depart to CSMines  
10:00 Indoor track meet  
2:00 Team lunch at Woody's Pizza  
3:30 Depart from Golden  
7:00 Check in Super 8 Colby, Kansas  
10:00 In rooms, lights out

Sunday, 1-11

7:00am Wake up/hotel breakfast  
7:30 Depart Colby Kansas  
3:30 Arrive Harrah High School.



**EXECUTIVE SESSION**  
**DECEMBER 8, 2025**  
**Exhibit A**

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - EXTRA DUTY**

<b>Name</b>	<b>Position</b>	<b>Site</b>
TABITHA BALDWIN	GIRLS ASSTSTANT SOCCER	HS



**EXECUTIVE SESSION**

**DECEMBER 8, 2025**

**Exhibit B**

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - LAY COACH**

Name

Position

TJ JOHNSON	HS BASEBALL ASSISTANT
------------	-----------------------

**2025-2026 SCHOOL YEAR**

**RECOMMEND TO HIRE - SUBSTITUTES**

Name

Name

GINNY BROWN	
KATHY PARKE	
MELISSA CHRISTEN	
BAILEY COGBURN-ANGELO	