



JOY HOFMEISTER
STATE SUPERINTENDENT *of* PUBLIC INSTRUCTION
OKLAHOMA STATE DEPARTMENT *of* EDUCATION

TO: The Honorable Members of the State Board of Education

FROM: Joy Hofmeister

DATE: May 26, 2022

SUBJECT: Request for Approval to use FY2022 General Fund for Capital Expenditures

State Board of Education approval is being requested for the following school district to use; five percent (5%) of the district's FY2022 General Fund for Capital Expenditures pursuant to 70 O.S. § 1-117 and OAC 210:25-5-4.

The below district has voted in excess of eighty-five (85%) bonded indebtedness within the preceding three (3) school years and has the maximum five (5) building fund mills. District meets the qualifications to request the State Board of Education for approval to use; 5% of the FY2022 General Fund to be used for Capital Expenditures.

District	County	Request	Congressional District
C044 Briggs	11 Cherokee	5%	2



OKLAHOMA Education

State Board Authorization Request Form

for use of Five Percent (5%) and/or Fifty Thousand (\$50,000)
of the District's General Fund for Capital Expenditures per
Oklahoma Statute 70 § 1-117

Submit completed form with attachments by email to: <State.Aid@sde.ok.gov> or mail to: Oklahoma
State Department of Education, State Aid Section, 2500 N Lincoln Blvd, Rm 427, OKC, OK 73105-4599

Date of Request:	04/25/2022	Fiscal Year of Request:	2022
County Number:	11	County Name:	CHEROKEE
District Number:	CO44	District Name:	BRIGGS
Person requesting authorization:	STEPHEN R. HAYNES		
Title:	SUPERINTENDENT	Contact number:	(918) 456-4221

Requesting: ☐ Fifty Thousand (\$50,000) pursuant to 70 O.S. § 1-117 (K) & OAC 210:25-5-4 (f)
☒ Five Percent (5%) May only be utilized for remodeling or construction of classroom
 facilities and such ancillary facilities to said classrooms pursuant to 70 O.S. § 1-117 (L)

\$50,000 5% Type of Capital Expenditure with Type of Funds Requested:

- | | | |
|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Purchase of Land or Existing Building |
| <input type="checkbox"/> | <input type="checkbox"/> | Purchased of Real Property |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Ground or site improvement for construction purposes |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Additions to Buildings |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Remodeling (structural involving roof or load-bearing walls) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Architects & Engineers (professional services, salaries & expenses, except those covered by bond issue) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Heat & Air (initial installation or extension of existing buildings systems) |
| <input type="checkbox"/> | <input type="checkbox"/> | Destroyed building replacement |
| <input type="checkbox"/> | <input type="checkbox"/> | Installments and Lease payments on property including interest, which has a terminal date and results in the acquisition of property. |

Attach the following information for each request (\$50,000 and/or 5%) for the Board of Education's review:

- Detailed letter of the requested capital expenditure project(s), including the purchase, construction, improvements, professional service and the circumstances of district need to use general fund.
- The district's most current revenue, expenditure and balance information for the general fund and building fund.
- Your district's sinking fund schedule, showing bonds issues, paid and pending issue.

The Board always appreciates a district representative to be available for questions during the action item being presented at the Board of Education meeting.


I certify that all General Revenue Funds requested and expended for the above referenced capital expenditure, will comply with O.S. 70 § 1-117.

Authorized Signature: Stephen R. Haynes
 Date: 4/25/2022







For State Department of Education Office Use Only

Bonded within the preceding 3 school years	Circle YES NO	Financial Acct. reviewed	Initials	Submit to Board	Date
Valuation/ADA Per Capita < 60% of state average	YES NO	State Aid reviewed	klh		5-26-22
			Kel		


Revised 07/13/2020





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Title 70. Schools

Oklahoma Statutes Citationized

Title 70. Schools

Chapter 1 - School Code of 1971

Article Article I - Scope, Organization, and Definitions

Section 1-117 - Definition of General Fund of School District - Capital Expenditures - Noncapital Expenditures

Cite as: O.S. §, __ __

- A. The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year, but shall not be considered as including any money derived from a special building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution, nor shall it include any monies derived from the sale of bonds issued under the provisions of Section 26 of Article X of the Oklahoma Constitution. All monies derived from the proceeds of the school levies made pursuant to the provisions of Section 9 of Article X of the Oklahoma Constitution shall be placed in the general fund provided by this section. Expenditures from the general fund shall be noncapital in nature. All monies derived from state-dedicated revenue, state-appropriated revenue unless otherwise provided for by law, and county sources shall be placed in the general fund provided for by this section. Except as provided for in subsections K and L of this section, a district shall not be authorized to make capital expenditures as defined by this section from the general fund.
- B. For purposes of this section, state-dedicated revenue shall be any registration or license fees, taxes, or penalties collected at the state level and distributed to common school districts. County sources shall be all funds collected by the county and distributed to common school districts but shall not include any funds derived from the building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution or funds derived from the sinking fund levy made in accordance with the provisions of Section 26 of Article X of the Oklahoma Constitution.
- C. For the purposes of this section, a capital expenditure shall be an expenditure which results in the acquisition of fixed assets or additions to fixed assets. Capital expenditures shall include, but shall not be limited to, purchases of land or existing buildings, purchases of real property, improvements of grounds and sites for construction purposes, all expenditures for construction of buildings unless authorized by the State Board of Education or the State Board of Career and Technology Education upon application to the appropriate state board pursuant to subsection F of this section, additions to buildings, remodeling of buildings if such remodeling involves changes to roof structures or load-bearing walls, professional services, salaries and expenses of architects and engineers hired or assigned to capital projects except for such services, salaries and expenses as are applicable in preparation for a bond issue, expenditures for the initial installation and extension of service systems and built-in heat or air equipment to existing buildings, expenditures for the replacement of a building which has been destroyed, installments and lease payments on property, including interest, that have a terminal date and result in the acquisition of property, and expenditures for preliminary studies made prior to the time that authority to proceed with a construction project is given if authority is received within the same fiscal year that the expenditure was made.
- D. Noncapital expenditures shall include, but shall not be limited to expenditures for maintenance, repair and replacement of property and equipment, initial or additional purchases of furniture and equipment, direct expenses for maintenance of plant, including grounds, salaries for maintenance of plant, including salaries for the upkeep of grounds, and repair and replacement of building structures which do not add to existing facilities and which do not involve changes in roof structures or load-bearing walls and which are not classified as a capital expenditure by this section.
- E. The State Board of Education shall adopt and amend regulations regarding the classification, definition and financial administration of funds, accounts and expenditures in accordance with the requirements of this section.
- F. A school district shall be authorized to make capital expenditures from the general fund to defray the cost of rebuilding a school building only if a school building or facility has been destroyed by a fire or natural disaster, such as flood, tornado or other act of God, or by an act of a public enemy of the United States or this state and monies received by the district through insurance coverage, federal reimbursement, contributions and allocation from the State Board of Education from the State Public Common School Building

Equalization Fund are insufficient to rebuild the facility. Capital expenditures from the general fund pursuant to this subsection shall be limited to an amount necessary to defray the cost of rebuilding the facility which exceeds monies received by the school district through insurance, federal reimbursement, contributions and state allocations.

G. Schools which receive gifts or donations or state-appropriated monies for the purpose of capital expenditures or projects shall place such monies in the building fund, as provided by Section 1-118 of this title, and not in the general fund. School districts which receive gifts, grants, or donations of monies for noncapital expenditures may place the monies in the general fund, and such monies shall not be required to be used during the year in which the money was received but may accumulate from year to year and shall not be considered a part of the general fund collections when calculating the general fund carryover as provided for in subsection G of Section 18-200.1 of this title.

H. School districts which receive monies from rental, sale, or lease of buildings, impact aid monies, or grants, gifts or donations for capital purposes, whether from state, federal, or other sources, may place such monies in the building fund authorized by Section 1-118 of this title or the general fund authorized by this section.

I. Any construction of a building included as a capital expenditure from the general fund of a school district which is authorized and has had a contractual agreement concerning such construction executed prior to July 1, 1991, may be proceeded with and completed as authorized prior to July 1, 1991, as a capital expenditure from such general fund.

J. School districts receiving revenues authorized by Section 9B of Article X of the Oklahoma Constitution shall be authorized to make capital expenditures from the general revenue fund no greater than the amount levied by the incentive millage.

K. Upon the approval of the State Board of Education, a school district shall be authorized to make capital expenditures as defined in this section from its general fund if:

1. A bond issue has been rejected at an election by the school district electors voting on that question within the current school year, as certified by the secretary of the county election board; or
2. The school district has voted indebtedness at any time within the preceding three (3) school years through the issuance of bonds or through approval by voters of issuance of new bonds for more than eighty-five percent (85%) of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution as shown on the school district budget filed with the State Board of Equalization for the current school year and certifications by the Attorney General prior to April 1 of the current school year. The State Board of Education shall establish the rules to administer the provisions of this subsection which shall include, but not be limited to, specification of a maximum amount of general fund monies to be used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

L. Other provisions of this section notwithstanding, a school district shall be authorized to make capital expenditures from the general fund if the total assessed property valuation per average daily attendance is less than sixty percent (60%) of the state average total assessed property valuation per average daily attendance and if, for each year in which general fund revenue is used for capital expenditures, the district has voted the five-mill building fund levy authorized in Section 10 of Article X of the Oklahoma Constitution and has voted indebtedness through the issuance of new bonds for at least eighty-five percent (85%) within the last three (3) years of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution as shown on the school district budget filed with the State Board of Equalization for the current school year and certifications by the Attorney General prior to April 1 of the school year. Provided, the maximum amount of general fund revenue used for capital expenditures pursuant to this subsection shall not exceed five percent (5%) of the total yearly revenue to the general fund. Said fund may not be used for capital expenditures for more than five (5) consecutive years and may only be utilized for remodeling or construction of classroom facilities and such ancillary facilities to said classrooms as may be necessary. Provided, further, the State Superintendent of Public Instruction shall certify in writing, prior to the expenditure of the funds for which provision is made in this subsection, that such expenditures are in compliance with the provisions of this subsection.

Historical Data

Added by Laws 1971, HB 1155, c. 281, § 1-117, emerg. eff. July 2, 1971; Amended by Laws 1989, 1st Extr. Sess., HB 1017, c. 2, § 114, emerg. eff. April 25, 1990; Amended by Laws 1991, HB 1189, c. 209, § 2, emerg. eff. July 1, 1991; Amended by Laws 1992, SB 986, c. 324, § 6, emerg. eff. July 1, 1992; Amended by Laws 1995, SB 53, c. 153, § 2, emerg. eff. May 2, 1995; Amended by Laws 2001, HB 1214, c. 33, § 65, emerg. eff. July 1, 2001 ([superseded document available](#)); Amended by Laws 2002, HB 2314, c. 89, § 1, emerg. eff. July 1, 2002 ([superseded document available](#)); Amended by Laws 2003, HB 1572, c. 173, § 1, emerg. eff. July 1, 2003 ([superseded document available](#)); Amended by Laws 2009, HB 1592, c. 250, § 1, emerg. eff. July 1, 2009 ([superseded document available](#)).

SUBCHAPTER 5. BUDGETING AND BUSINESS MANAGEMENT

PART 1. IMPLEMENTATION

210:25-5-1. Budgeting

The superintendent, as executive officer of the board of education, furnishes the leadership for the board in taking the budget through its several stages of growth. Growing out of the long-term plan and the budget file, the Preliminary Estimate of Needs or Proposed Annual Budget is compiled and presented to the board of education for consideration. After adoption by the board of education, it becomes the Proposed Budget.

[Source: Amended at 10 Ok Reg 1383, eff 4-26-93; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98]

210:25-5-2. Appropriations, allocations and fund balance reserves

(a) An appropriation as used for governmental and special cash account funds, is an authorization to issue warrants against such appropriation or additions thereto. [70 O.S. 5-135-B] Funds are appropriated by use of the following legal documents:

(1) A temporary appropriation, S.B.E. Form 12, for 100% of the anticipated revenue for the current year for General Fund and Building Fund may be obtained from the County Excise Board. The original appropriation is S.A.&I. Form 2661, Estimate of Needs, as approved and signed by the County Excise Board.

(2) The following funds are considered special cash funds under "Oklahoma Cost Accounting System":

(A) General Purpose Bond Funds

(B) Child Nutrition Funds

(C) Cooperative Funds

(3) Funds received during the fiscal year, in excess of the original appropriation, also require County Excise Board or County Clerk approval on one of the following:

(A) Form 307 - Request for Approval of State Aid and/or Federal Funds for Schools—Requires County Clerk's approval only.

(B) Form 308 - Cash Fund Estimate of Needs and Request for Appropriation (local revenue to be placed in a special cash fund)—Requires excise board approval.

(C) Form 150 - Supplemental Estimate (local revenue being placed in General Fund or Building Fund)—Requires excise board approval, does not require publication.

(b) At the close of the fiscal year, appropriations will be reserved for any contracts pending for outstanding encumbrances (contracted for but not completed and/or paid for) by providing to the treasurer, the auditor, and the local school board the following information on each such purchase order/encumbrance: date, purchase order number, vendor name, amount, and coding dimensions according to the Oklahoma Cost Accounting System (i.e., Fiscal Year, Project Reporting, Function, Object, Program, Subject, Job Classification and Operational Unit as required). The remaining fund balance will be carried forward into the new fiscal year's budget as lapsed appropriations.

[Source: Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 9 Ok Reg 3545, eff 7-24-92 (emergency); Amended at 10 Ok Reg 2711, eff 6-25-93; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98]

210:25-5-3. Analysis and reporting [REVOKED]

[Source: Amended at 10 Ok Reg 1383, eff 4-26-93; Revoked at 14 Ok Reg 3347, eff 5-5-97 (emergency); Revoked at 15 Ok Reg 2293, eff 6-11-98]

210:25-5-4. Accounting

(a) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 210:25-7-1, Oklahoma Cost Accounting System (OCAS). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. § 5-135.2 shall be defined as a detailed reporting of revenue within the Source of Revenue dimension.

Revenue shall be reported to the bold codes within each of the following broad categories: District Source of Revenue, Intermediate Source of Revenue, State Source of Revenue, and Federal Source of Revenue. Expenditures shall be reported by the bold codes within the Function dimension as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support Services-Central, Operation and Maintenance of Plant Services, Student Transportation Services, Child Nutrition Programs Operations, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

(b) Beginning July 1 but no later than September 1 of each year, every school district and charter school board of education shall prepare and submit to the State Department of Education, through the Oklahoma Cost Accounting System (OCAS), a statement of actual income and expenditures of the district or charter school for the fiscal year that ended the preceding June 30. The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and locked on or before September 1 of the applicable year. For purposes of the OCAS system, "locked" means that the data submitted has passed the system's initial edit checks and the district has finalized the submission. To assure the validity and accuracy of financial reporting and accounting, between September 1 and September 30 of each year, school districts and charter schools shall have the opportunity to review and make corrections to the data submitted. By September 30, the data submission shall be certified by the district superintendent or head of charter school. If the school district or charter school does not report any inaccuracies by September 30, the State Department of Education will rely on the data submitted and certified by the school district or charter school to be complete and closed. Upon good cause demonstrated, between October 1 and December 1, a school district or charter school may appeal, in writing, to the State Department of Education for additional changes to the data. For purposes of this Subsection, "good cause" means that a miscalculation was made or that relevant data was omitted from the previously certified submission. The State Department of Education will review the appeal and, if it is determined good cause has been demonstrated as defined in this Subsection, the identified changes to the previously certified data will be authorized. Nothing in this Section shall preclude the State Department of Education or the State Board of Education from conducting regular or periodic reviews of school district or charter school financial records as authorized by law and ensuring a public school operates pursuant to the OCAS system.

(c) As referenced in 70 O.S. § 5-135.2, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if the district is not operating pursuant to the OCAS system. Upon final determination, including but not limited to the process set forth in Subsection (b), the reduction of monthly payments shall begin with the first day that the school district or charter school was determined to not be operating in compliance with the OCAS system. The reduction may be waived by the State Board of Education if the school district or charter school can demonstrate that failure to operate pursuant to the OCAS system was due to circumstances beyond the control of the district or charter school, and that every effort is being made to operate in compliance with the OCAS system. Not operating pursuant to said system shall be defined as a district not:

- (1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions;
- (2) submitting OCAS financial records on time and as required, including as provided in Subsection (b), via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education;
- (3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education;
- (4) complying with regulations as outlined in OAC 210:25-3-7 (Financial information processing), OAC 210:25-5-10 (The encumbrance clerk), OAC 210:25-5-11 (The school district treasurer), or OAC 210:25-5-13 (School activity fund);
- (5) reconciling all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions by balancing data with bank receipts and statements, purchase orders, warrant registers, investment ledgers, and all balance sheet accounts; and

(d) For appropriated funds, all indebtedness should be encumbered (have a purchase order issued and be recorded) on the day the obligation is incurred, rather than when it becomes due, and supporting

documentation should be provided for all indebtedness.

(e) Upon the approval of the State Board of Education, school districts may make capital expenditures up to a maximum amount of \$50,000 (fifty thousand dollars) during the current fiscal year within the General Fund pursuant to 70 O.S. 2001, § 1-117, if the school district meets the established criteria as outlined in the Statutes. School districts shall be voting the maximum five (5) building fund mills. General Fund monies authorized by the State Board of Education for expenditures must be expended within the current fiscal year. Any such funds encumbered as of June 30th of the current fiscal year, but not expended by November 15th of the subsequent fiscal year, shall lapse and return to the original purpose of such funds.

(f) A school district shall be authorized to utilize general fund monies for capital expenditures, in addition to the amount specified in subsection (c), pursuant to the provisions of 70 O.S. 2001, § 1-117.

(g) Inventory cards or data processing records shall be kept on all equipment and removable fixtures, showing purchase order number when known, date of purchase (when known, if not known an estimated date shall be used), amount of purchase (if known, if not known present value must be estimated) a description of the item, the serial number (when applicable) and the location of the item. New purchases shall be included in the records on the same day in which they are physically received by the district. Disposed equipment must be removed from the records on the disposal date and a detailed description of the circumstances which results in the disposal recorded. Disposed equipment should not be included in the records of future years.

[Source: Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 10 Ok Reg 1141, eff 3-9-93 (emergency); Amended at 11 Ok Reg 1997, eff 5-26-94; Amended at 12 Ok Reg 3620, eff 7-31-95 (emergency); Amended at 13 Ok Reg 1353, eff 5-13-96; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 23, eff 9-10-99 (emergency); Amended at 17 Ok Reg 1092, eff 5-11-00; Amended at 17 Ok Reg 2909, eff 7-13-00; Amended at 20 Ok Reg 822, eff 5-15-03; Amended at 21 Ok Reg 234, eff 8-21-03 (emergency); Amended at 21 Ok Reg 1280, eff 5-27-04; Amended at 22 Ok Reg 1849, eff 6-25-05; Amended at 32 Ok Reg 919, eff 8-27-15; Amended at 38 Ok Reg 941, eff 8-26-21]

[EXTERNAL] State Board General Fund Capital Expenditures Request

Stephen Haynes <shaynes@briggs.k12.ok.us>

Mon 4/25/2022 2:34 PM

To: SDE State Aid <State.Aid@sde.ok.gov>

Cc: Renee McWaters <Renee.McWaters@sde.ok.gov>; Kimberly Ivester <Kimberly.Ivester@sde.ok.gov>

 4 attachments (2 MB)

CapExpRequestOSBE.Briggs11C044.220425.pdf; CapExpRequestOSBEdoc.Briggs11C044.220425.pdf;
RevExpSummaryGF.Briggs11C044.220331.pdf; RevExpSummaryBF.Briggs11C044.220331.pdf;

Renee/Kim,

I am attaching the State Board Authorization Request for General Fund Capital Expenditures along with supporting documentation. Let me know if you need anything else to present to the State Board and if I need to attend the meeting. Thank you for your assistance!

Steve

Stephen R. Haynes, Superintendent

Briggs Public Schools

17210 S. 569 Road

Tahlequah, OK 74464

Office: 918-456-4221, ext. 108

Fax: 918-456-4049

Mobile: 405-808-9696



17210 South 569 Road

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www.briggs.k12.ok.us

Stephen R. Haynes
Superintendent

Kair Ridenhour, Principal
Angel Supernaw, Asst. Principal

April 25, 2022

Ms. Renee McWaters, State Aid Executive Director
Oklahoma State Department of Education
2500 N. Lincoln Blvd.
Oklahoma City, OK 73105

Re: State Board Authorization Request
for Use of District's General Fund for Capital Expenditures

Dear Ms. McWaters:

Briggs Public Schools (11-C044) formally requests State Board authorization for use of five percent (5%) of the District's general fund for capital expenditures for FY2022 per Oklahoma Statute 70 § 1-117 (L).

This request would allow the district flexibility in completing an estimated five-million dollars (\$5,000,000) major classroom renovation/demolition/replacement project slated to begin the summer of 2022. The project will utilize a combination of ESSER/ARP funds, Building Fund, and lease-purchase financing. If authorization is granted for the use of general fund revenue, the District will supplement the previously mentioned funds for ground/site improvements for construction, additions to buildings, remodeling, architectural and engineering services, and HVAC installation and extension. Also, the district recently passed a \$1,300,000 bond issue (4/5/2022) for renovation of the old lower gymnasium slated to begin in the fall of 2022.

The details of the project where we are seeking authorization is a demolition/rebuild of an area referred to as the "maze" in the center portion of the middle school area (5th-8th grades) that poses numerous hazards due to age and condition. New construction in the "maze" will include seven classrooms, teacher workspaces, offices, and restrooms. The project also includes renovation of the north end of the middle school area with relocated electrical and communication services, renovated classrooms (6) and restrooms, and roof replacement. If funding is sufficient, we also intend to renovate the early childhood building (Headstart, Pre-Kindergarten, and Kindergarten).

Thank you for your consideration of this request. If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

Stephen R. Haynes, Superintendent

Briggs Public Schools

Revenue/Expenditure Summary

Options: Fund: 11, Date Range: 7/1/2021 - 3/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NON-CATEGORICAL EXP	\$0.00	\$3,537,112.30	\$0.00	\$2,234,377.20	\$1,302,735.10	\$254,299.21	\$1,048,435.89
001 Library	\$0.00	\$0.00	\$0.00	\$3,195.21	(\$3,195.21)	\$4.79	(\$3,200.00)
004 GIFTED	\$0.00	\$0.00	\$0.00	\$16,857.44	(\$16,857.44)	\$167.00	(\$17,024.44)
007 Child Nutrition CDI Meals	\$0.00	\$0.00	\$0.00	\$295.37	(\$295.37)	\$0.00	(\$295.37)
331 Ed Flex Benefit Allowance-Cert	\$0.00	\$602.29	\$0.00	\$557.68	\$44.61	\$0.00	\$44.61
332 Ed Flex Benefit Allowance-Supp	\$0.00	\$6,555.69	\$0.00	\$6,449.46	\$106.23	\$0.00	\$106.23
333 STATE TEXTBOOKS	\$0.00	\$36,735.60	\$0.00	\$35,728.17	\$1,007.43	\$1,071.83	(\$64.40)
334 ED FLEX BENEFIT ALL-CP	\$0.00	\$170,284.03	\$0.00	\$158,902.20	\$11,381.83	\$0.00	\$11,381.83
335 ED FLEX BENEFIT ALL-SP	\$0.00	\$42,571.01	\$0.00	\$40,033.50	\$2,537.51	\$0.00	\$2,537.51
367 READING SUFFICIENCY	\$0.00	\$10,607.91	\$0.00	\$11,926.00	(\$1,318.09)	\$0.00	(\$1,318.09)
385 CHILD NUTR PROGRAM	\$0.00	\$2,366.50	\$0.00	\$0.00	\$2,366.50	\$0.00	\$2,366.50
511 PART A, BASIC PROGRAM	\$0.00	\$132,941.64	\$0.00	\$147,193.83	(\$14,252.19)	\$0.00	(\$14,252.19)
541 Part A,Teacher & Prin Training	\$0.00	\$22,062.74	\$0.00	\$0.00	\$22,062.74	\$0.00	\$22,062.74
561 Part A, Indian Education	\$0.00	\$55,049.99	\$0.00	\$49,391.87	\$5,658.12	\$0.00	\$5,658.12
563 Johnson-O'Malley Program	\$0.00	\$0.00	\$0.00	\$7,306.16	(\$7,306.16)	\$2,356.82	(\$9,662.98)
586 RURAL ED INITIATIVE FLEXIBILIT	\$0.00	\$0.00	\$0.00	\$24,472.98	(\$24,472.98)	\$0.00	(\$24,472.98)
588 SMALL RURAL SCHOOL ACHIEVEMENT	\$0.00	\$24,141.56	\$0.00	\$17,148.82	\$6,992.74	\$0.00	\$6,992.74
592 Tittle VIII-Impact Aid, Disabl	\$0.00	\$3,316.00	\$0.00	\$0.00	\$3,316.00	\$0.00	\$3,316.00
615 Discr, PL108-446, IDEA-PartB, PD District	\$0.00	\$1,824.16	\$0.00	\$1,817.38	\$6.78	\$0.00	\$6.78
621 FI Thru,IDEA-Part B	\$0.00	\$65,273.86	\$0.00	\$72,624.95	(\$7,351.09)	\$14,291.12	(\$21,642.21)
628 ARP IDEA Flowthrough	\$0.00	\$25,192.10	\$0.00	\$24,451.23	\$740.87	\$0.00	\$740.87
641 Preschool Ages 3-5 Part B	\$0.00	\$2,479.73	\$0.00	\$2,406.80	\$72.93	\$0.00	\$72.93
643 ARP,IDEA Preschool, Part B	\$0.00	\$1,496.79	\$0.00	\$1,452.77	\$44.02	\$0.00	\$44.02
698 MEDICAID RESOURCES	\$0.00	\$1,308.94	\$0.00	\$4,001.60	(\$2,692.66)	\$7,400.50	(\$10,093.16)
759 USDA SUPPLY CHAIN ASSISTANCE	\$0.00	\$12,682.39	\$0.00	\$0.00	\$12,682.39	\$0.00	\$12,682.39
760 Other Federal Funds	\$0.00	\$614.00	\$0.00	\$0.00	\$614.00	\$0.00	\$614.00
761 CACFP (At-Risk)	\$0.00	\$149.10	\$0.00	\$0.00	\$149.10	\$0.00	\$149.10
763 LUNCHES	\$0.00	\$163,840.20	\$0.00	\$126,667.91	\$37,172.29	\$30,811.51	\$6,360.78
764 BREAKFASTS	\$0.00	\$85,333.70	\$0.00	\$59,050.27	\$26,283.43	\$743.24	\$25,540.19
766 SUMMER FOOD SERV PROGRAM	\$0.00	\$31,975.28	\$0.00	\$848.00	\$31,127.28	\$0.00	\$31,127.28
769 CHILD & ADULT CARE FOOD PROG	\$0.00	\$44,468.48	\$0.00	\$40,647.38	\$3,821.10	\$460.00	\$3,361.10
770 MISC FED PROGRAMS	\$0.00	\$978.56	\$0.00	\$0.00	\$978.56	\$0.00	\$978.56
795 ARP ESSER (AMER RESC PL EMRG RELIEF) CFDA 84.425U	\$0.00	\$95,794.20	\$0.00	\$106,695.24	(\$10,901.04)	\$20,150.00	(\$31,051.04)
799 PRIOR YEAR FEDERAL FUND REIMBURSEMENT ON REVENUE	\$0.00	\$70,301.79	\$0.00	\$0.00	\$70,301.79	\$0.00	\$70,301.79
Total	\$0.00	\$4,648,060.54	\$0.00	\$3,194,499.42	\$1,453,561.12	\$331,756.02	\$1,121,805.10

Briggs Public Schools
Revenue/Expenditure Summary**Options:** Fund: 21, Date Range: 7/1/2021 - 3/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NON-CATEGORICAL EXP	\$0.00	\$557,482.51	\$0.00	\$0.00	\$557,482.51	\$125,000.00	\$432,482.51
318 REDBUD SCHOOL FUNDING ACT	\$0.00	\$43,076.53	\$0.00	\$0.00	\$43,076.53	\$0.00	\$43,076.53
591 Title VIII-Impact Aid	\$0.00	\$90,056.00	\$0.00	\$0.00	\$90,056.00	\$0.00	\$90,056.00
Total	\$0.00	\$690,615.04	\$0.00	\$0.00	\$690,615.04	\$125,000.00	\$565,615.04

County: 11 CHEROKEE

Oklahoma State Department of Education

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District: C044 BRIGGS

2021-- OCAS -- District Check Report

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2021 REVENUES								2021 EXPENDITURES				Function 5200 (informational)	Total Balance
Fund	Source 5111-5113	Source 5120-5190	5600 Source - 5600 Function (informational)	Source 5800	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances				
11	0.00	0.00	0.00	0.00	1,289,203.72	0.00	4,758,032.30	4,772,366.88	310.30	0.00	1,274,558.84		
21	0.00	0.00	0.00	0.00	335,352.74	0.00	257,944.19	82,646.07	0.00	0.00	510,650.86		
41	0.00	0.00	0.00	0.00	54,466.68	0.00	76,734.58	84,737.50	0.00	0.00	46,463.76		
60	0.00	0.00	0.00	0.00	41,449.46	0.00	40,187.92	34,286.43	0.00	0.00	47,350.95		
	0.00	0.00	0.00	0.00	1,720,472.60	0.00	5,132,898.99	4,974,036.88	310.30	0.00	1,879,024.41		

County:

Oklahoma State Department of Education

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District:

2021-- OCAS -- District Check Report

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2020 REVENUES								2020 EXPENDITURES			Function 5200 (informational)	Total Balance
Fund	Source 5111-5113	Source 5120-5190	5600 Source - 5600 Function (informational)	Source 5800	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances			
11	0.00	1,405.00	0.00	0.00	1,180,988.43	0.00	4,720,549.62	4,613,739.33	0.00	0.00	1,289,203.72	
21	0.00	0.00	0.00	0.00	176,040.30	0.00	325,977.60	166,665.16	0.00	0.00	335,352.74	
41	0.00	0.00	0.00	0.00	61,068.11	0.00	80,011.07	86,612.50	0.00	0.00	54,466.68	
60	0.00	0.00	0.00	0.00	35,376.92	0.00	105,612.03	99,539.49	0.00	1,405.00	41,449.46	
	0.00	1,405.00	0.00	0.00	1,453,473.76	0.00	5,232,150.32	4,966,556.48	0.00	1,405.00	1,720,472.60	

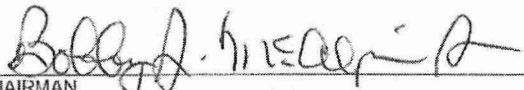
Oklahoma Certification Report

OFFICIAL CERTIFICATE OF VOTES
 CHEROKEE COUNTY, OKLAHOMA
 APRIL 5, 2022

BRIGGS PUBLIC SCHOOL ELEMENTARY SCHOOL DISTRICT NO. 044
 PROPOSITION BRIGGS PUBLIC SCHOOL

Precinct	FOR THE PROPOSITION - YES	AGAINST THE PROPOSITION - NO
CHEROKEE COUNTY PCT 110001	0	0
CHEROKEE COUNTY PCT 110002	4	2
CHEROKEE COUNTY PCT 110005	0	3
CHEROKEE COUNTY PCT 110008	2	0
CHEROKEE COUNTY PCT 110013	62	22
CHEROKEE COUNTY PCT 110018	0	0
CHEROKEE COUNTY PCT 110021	9	2
Total:	77	29

WE, THE DULY APPOINTED MEMBERS OF THE CHEROKEE COUNTY ELECTION BOARD, STATE OF OKLAHOMA, DO HEREBY CERTIFY THAT THE ABOVE AND FOREGOING IS A TRUE AND CORRECT NUMBER OF VOTES CAST IN THE ELECTION HELD ON 4/5/2022. RESULTS OF SAID ELECTION ARE SHOWN ABOVE. DATED AT TAHLEQUAH, OKLAHOMA, THIS 8th DAY OF APRIL, 2022.


 CHAIRMAN

VICE-CHAIRMAN

 SECRETARY

**Summary of Sinking Fund Requirements
 and Tax Levies**
\$215,000 Building Bonds dated June 1, 2022; 3-Year Issue
\$1,085,000 Building Bonds dated June 1, 2025; 10-Year Issue

Bond Issue	Annual Sinking Fund Requirements and Tax Levies													
	F.Y. 2021 2022	F.Y. 2022 2023	F.Y. 2023 2024	F.Y. 2024 2025	F.Y. 2025 2026	F.Y. 2026 2027	F.Y. 2027 2028	F.Y. 2028 2029	F.Y. 2029 2030	F.Y. 2030 2031	F.Y. 2031 2032	F.Y. 2032 2033	F.Y. 2033 2034	F.Y. 2034 2035
\$700,000 Building Bonds Jun, 2015; 10-Year Issue:	\$77,731.25	\$76,140.63	\$74,368.75	\$72,429.17										
\$215,000 Building Bonds Jun, 2023; 3-Year Issue:		\$78,654.17	\$77,854.17	\$74,691.67										
\$1,085,000 Building Bonds Jun, 2025; 10-Year Issue:					\$155,516.67	\$151,500.00	\$146,700.00	\$141,900.00	\$137,100.00	\$132,300.00	\$127,500.00	\$122,700.00	\$117,900.00	\$113,083.33
Annual Levy:	\$77,731.25	\$154,794.80	\$152,222.92	\$147,120.84	\$155,516.67	\$151,500.00	\$146,700.00	\$141,900.00	\$137,100.00	\$132,300.00	\$127,500.00	\$122,700.00	\$117,900.00	\$113,083.33
*Millage Rate:	7.50	14.94	14.69	14.20	15.01	14.62	14.16	13.70	13.23	12.77	12.31	11.84	11.38	10.92
Actual Millage Rate:	7.74													
Projected N.A.V.:	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273	\$10,360,273

* The millage rate does not include paying agents' fees, over-levy for reserve, or any Sinking Fund surplus.
 These amounts will affect the actual levied millage rate.

Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education

4/19/2022

85% BONDED INDEBTEDNESS CALCULATION:

COUNTY: 11 Cherokee
DISTRICT: C044 Briggs

ELECTION DATES: 04/05/22 \$ 1,300,000

Election Date & Series or Phase:	RESOLUTION AMOUNT	AMOUNT ISSUED	ISSUED DATE	AMOUNT PAID	DATE PAID	PENDING BALANCE
04/05/22 Proposition I	1,300,000	0		0		1,300,000
	0	0		0		0
	0	0		0		0
	0	0		0		0
	0	0		0		0
	0	0		0		0
	0	0		0		0
Total Bonds	1,300,000	0		0		1,300,000

2022 EST OF NEEDS ENDING 06/30/21 700,000
EST OF NEEDS PAID BY 06/30/21 325,000

TOTAL OUTSTANDING (Total Bonds less Bonds Paid): 1,675,000

YEAR OF VALUATION 2021 - 2022

AMOUNT OF VALUATION 10,360,273

BONDING CAPACITY (10%) 1,036,027.30

PERCENT (%) OF BONDED INDEBTEDNESS 161.68%

FOR CLASS SIZE PURPOSES, DISTRICT WILL REMAIN BONDED INDEBT FOR
FIVE YEARS BEGINNING WITH SCHOOL YEAR 2021-2022

B77006 dated: 4/19/2022
Requested By: Stephen Haynes, Superintendent

Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education

16 Cherokee
C044 Briggs

2022 Total Net Valuation	\$10,360,273
divided by	
2022 1st 9wks	383.78
Average Daily Attendance (ADA)	<u>383.78</u>

2022 Total District Net Valuation	=	
Per Cap		26,995.34

Category (A)	Per Cap Valuation < 60% of		
	41,395.32	=	YES

Category (B)	85% Bonded Indebtedness		
	Over one of the last 3 years	=	YES

District qualifies with a Yes in both categories A & B; approved to use 5% of General Fund (see calculation below) and approved to request State Board approval to use \$50,000 from General Fund per 70 O.S. § 1-117 (L)	=	YES
---	---	-----

District qualifies with Yes in category B only, approved to request State Board approval to use \$50,000 from General Fund per 70 O.S. § 1-117 (K) and OAC 210:25-5-4 (f)	=	YES
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2021 General Fund Revenue	\$4,755,488.83
times 5%	x 0.05
General Fund Revenue Allowable	<u>237,774.44</u>

Report request date: 04/19/22
 Person requesting Report: Stephen Haynes, Superintendent



17210 South 569 Road

Tahlequah, OK 74464

Stephen R. Haynes
Superintendent

Phone: (918) 456-4221 Fax: (918) 456-4049

www.briggs.k12.ok.us

Kair Ridenhour, Principal
Angel Supernaw, Asst. Principal

UPPER ELEMENTARY/MIDDLE SCHOOL RENOVATION/REPLACEMENT

Renovation

Renovation of north end of upper elementary/middle school building to include:

- Approximately 5,000 square feet of renovation.
- Creation of additional classroom from existing office/work areas.
- HVAC systems replacement to improve ventilation and indoor air quality.
- New flooring to allow for deeper cleaning and improve sanitation/disinfection.
- Renovated and expanded restrooms with new touchless fixtures to improve sanitation/disinfection and provide more distancing.
- Relocation of electrical distribution system and new wiring to reduce risk of electrical hazards.
- Relocation and rebuilt communications network room to improve campus communications and connectivity.
- Roof replacement to mitigate existing leaks.

Replacement

Replacement of the central area of the upper elementary/middle school building to include:

- Demolition of the central area of the upper elementary/middle school building (commonly referred to as “the maze”) containing approximately 10,000 square feet.
- Need for demolition due to age of facility (50+ years) with 8 inadequately sized classrooms (range from 320 to 600 square feet), two inoperable classrooms due to lack of egress (storage only), narrow corridors (4 feet wide) creating congestion, small and insufficient restrooms, lack of adequate teacher work areas, inefficient HVAC systems with duct limitations, need for electrical and plumbing upgrades, and roof leaks.
- Replacement structure consisting of approximately 12,000 square feet of new construction that includes 7 adequately sized classrooms (900 square feet), teacher workspaces, modern and spacious restrooms with touchless fixtures, low maintenance flooring, efficient and improved HVAC systems, modern communication and connectivity infrastructure, and new roofing.
- New construction meets guidelines and industry standards for ventilation and air quality, health and safety, sanitation and disinfection, instructional space and physical distancing, and building codes.