

2011-2024 Stillwater Public Schools: Financial Statement & Audit Report

Detailed Timeline

Here's a detailed timeline and cast of characters based on the provided financial statements for Stillwater Public Schools:

Detailed Timeline: Stillwater Public Schools Financial Overview (2010-2024)

Ongoing Practices and Policies (Throughout 2011-2024):

Component Unit Evaluation: Stillwater School District No. 16 Payne County, Oklahoma, consistently evaluates potential component units for inclusion in its reporting entity based on three criteria: financial accountability, scope of public service (benefiting the District/citizens or conducted within geographic boundaries and available to patrons), and the existence of special financing relationships.

No Concentration of Credit Risk: Annually, from June 30, 2011, through June 30, 2018, the District reported having no concentration of credit risk. This trend continues in the later financial statements as well, with specific investment concentrations detailed.

No Interfund Receivables/Payables: Annually, from June 30, 2011, through June 30, 2019, the District consistently reported no interfund receivables or payables.

General Long-Term Debt Policy: State statutes prohibit the District from incurring debt exceeding annual revenue without voter approval. Bond issues for capital improvements, once approved by voters, are required to be fully paid serially within 25 years from the date of issue. This policy is consistently stated across all financial statements.

Accounting Policies (2020-2024): From 2020 onwards, the financial statements consistently note that the value of consumable inventories at June 30 is not material, the General Fixed Asset Account Group is not presented, and definitions for Warrants Payable, Encumbrances, and Unmatured Obligations are provided.

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Specific Annual Events & Financial Snapshots:

June 30, 2011:

Total Assets: \$70,239,289.

Stillwater High School's Activity Fund began the year with \$190,977.32 and ended with \$288,396.89. It saw \$692,578.78 in deposits and \$595,159.21 in disbursements.

Stillwater Junior High School's Activity Fund started with \$46,536.79 and closed with \$47,287.76. It recorded \$114,302.44 in deposits and \$113,551.47 in disbursements.

Stillwater Middle School's Activity Fund started with \$23,622.33 and ended with \$22,463.72. It saw \$30,552.04 in deposits and \$31,710.65 in disbursements.

Richmond Elementary School's Activity Fund began with \$13,731.61 and ended with \$16,403.17. It recorded \$43,825.03 in deposits and \$41,153.47 in disbursements.

Skyline Elementary School's Activity Fund started with \$8,700.79 and closed with \$10,598.87. It saw \$29,693.36 in deposits and \$27,795.28 in disbursements.

Sangre Ridge Elementary School's Activity Fund total was not explicitly provided but detailed breakdowns of its sub-accounts were.

Federal Program expenditures listed, including Indian Education (\$78,605), Medicaid (\$249,803.97), Title I Part A (\$866,485.05), IDEA-B Flow Through (\$1,160,949.63), and

Education Jobs (\$1,013,480.00).

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June 30, 2012:

Total Liabilities: \$84,351,790.58.

Stillwater High School's Activity Fund ended the year with \$256,693.65 (starting from a slightly different "Subtotals" figure). It received \$851,107.77 in receipts and disbursed \$879,062.40.

Total General Obligation Bonds Payable: \$32,585,000.00.

June 30, 2013:

Stillwater High School's Activity Fund started with \$260,713.97 and ended with \$241,737.86. It recorded \$805,885.66 in deposits and \$824,861.77 in disbursements.

Stillwater Junior High School's Activity Fund started with \$43,023.51 and closed with \$52,591.62. It recorded \$160,976.22 in deposits and \$151,408.11 in disbursements.

Stillwater Middle School's Activity Fund total was not explicitly provided but its ending balance was \$7,502.93 from a start of \$39,788.62. Its total deposits were \$62,999.04 and disbursements were \$95,284.73.

Skyline Elementary School's Activity Fund started with \$14,773.15 and ended with \$150.19. Its total deposits were \$28,944.02 and disbursements were \$43,566.98.

June 30, 2014:

Stillwater High School's Activity Fund started with \$241,737.86 and ended with \$258,997.55. It received \$891,641.58 in deposits and disbursed \$874,381.89.

Stillwater Junior High School's Activity Fund started with \$52,591.62 and ended with \$46,561.29. It recorded \$148,717.41 in deposits and \$154,747.74 in disbursements.

Stillwater Middle School's Activity Fund total ending balance was \$43,011.20.

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Richmond Elementary School's Activity Fund started with \$7,502.93 and ended with \$2,774.30. It recorded \$47,528.93 in deposits and \$52,257.56 in disbursements.

Skyline Elementary School's Activity Fund started with \$14,773.15 and closed with \$15,587.16. It saw \$37,046.30 in deposits and \$36,232.29 in disbursements.

Sangre Ridge Elementary School's Activity Fund started with \$2,561.41 and ended with \$4,716.45. It recorded \$57,050.47 in deposits and \$54,895.43 in disbursements.

Will Rogers Elementary School's Activity Fund started with \$27,589.68 and ended with \$18,918.80. It recorded \$29,908.25 in deposits and \$38,579.13 in disbursements.

June 30, 2015:

Total Assets: \$56,958,225.

Total Liabilities: \$36,265,000 (excluding interest payable).

Stillwater High School's Activity Fund started with \$258,997.55 and ended with \$429,329.05. It received \$1,158,134.05 in deposits and disbursed \$987,802.55.

Stillwater Junior High School's Activity Fund started with \$46,561.29 and ended with \$51,109.56. It recorded \$153,597.43 in deposits and \$149,049.16 in disbursements.

Stillwater Middle School's Activity Fund started with \$43,011.20 and ended with \$48,349.49. It recorded \$82,492.20 in deposits and \$77,153.91 in disbursements.

Richmond Elementary School's Activity Fund started with \$2,774.30 and ended with \$11,925.89. It recorded \$39,630.90 in deposits and \$30,479.31 in disbursements.

Skyline Elementary School's Activity Fund started with \$15,587.16 and ended with \$20,656.04. It recorded \$42,344.24 in deposits and \$37,275.36 in disbursements.

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Sangre Ridge Elementary School's Activity Fund started with \$4,716.45 and ended with \$11,929.13. It recorded \$61,720.39 in deposits and \$54,507.71 in disbursements.

June 30, 2016:

Stillwater High School's Activity Fund started with \$429,329.05 and ended with \$354,880.02. It received \$1,246,596.14 in deposits and disbursed \$1,321,045.17.

Stillwater Junior High School's Activity Fund started with \$51,109.56 and ended with \$53,039.89. It recorded \$178,570.63 in deposits and \$176,640.30 in disbursements.

Stillwater Middle School's Activity Fund started with \$48,349.49 and ended with \$47,688.08. It recorded \$92,027.60 in deposits and \$92,689.01 in disbursements.

Skyline Elementary School's Activity Fund started with \$20,656.04 and ended with \$17,823.16. It recorded \$27,128.58 in deposits and \$29,961.46 in disbursements.

Sangre Ridge Elementary School's Activity Fund started with \$11,929.13 and ended with \$22,404.72. It recorded \$63,095.22 in deposits and \$52,997.64 in disbursements.

Will Rogers Elementary School's Activity Fund started with \$23,736.31 and ended with \$10,313.48. It recorded \$32,946.32 in deposits and \$46,369.15 in disbursements.

June 30, 2017:

Stillwater High School's Activity Fund started with \$354,880.04 and ended with \$482,193.12. It received \$1,204,694.62 in deposits and disbursed \$1,077,381.54.

Stillwater Junior High School's Activity Fund started with \$53,039.89 and ended with \$84,612.42. It recorded \$179,641.71 in deposits and \$148,069.18 in disbursements.

Stillwater Middle School's Activity Fund started with \$47,688.08 and ended with \$43,011.20. It recorded \$92,207.24 in deposits and \$96,884.12 in disbursements.

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Sangre Ridge Elementary School's Activity Fund started with \$22,404.72 and ended with \$23,295.47. It recorded \$70,357.77 in deposits and \$69,467.02 in disbursements.

Skyline Elementary School's Activity Fund started with \$17,823.16 and ended with \$23,286.66. It recorded \$27,128.58 in deposits and \$29,961.46 in disbursements.

June 30, 2018:

Stillwater High School's Activity Fund started with \$482,193.12 and ended with \$440,963.52. It received \$1,044,060.62 in deposits and disbursed \$1,085,290.22.

Stillwater Junior High School's Activity Fund started with \$84,612.42 and ended with \$74,002.56. It recorded \$168,931.65 in deposits and \$179,541.51 in disbursements.

Stillwater Middle School's Activity Fund started with \$43,011.20 and ended with \$36,491.44. It recorded \$57,369.92 in deposits and \$63,889.68 in disbursements.

Skyline Elementary School's Activity Fund started with \$23,286.66 and ended with \$25,869.85. It recorded \$27,581.64 in deposits and \$24,998.45 in disbursements.

Sangre Ridge Elementary School's Activity Fund started with \$23,295.47 and ended with \$20,815.26. It recorded \$38,978.26 in deposits and \$29,057.85 in disbursements.

Will Rogers Elementary School's Activity Fund started with \$29,853.85 and ended with \$3,716.46. It recorded \$94,273.87 in deposits and \$105,297.37 in disbursements.

June 30, 2019:

Stillwater High School's Activity Fund started with \$440,963.52 and ended with \$570,405.23. It received \$1,406,680.87 in deposits and disbursed \$1,277,239.16.

Stillwater Junior High School's Activity Fund started with \$74,002.56 and ended with \$77,781.82. It recorded \$141,626.81 in deposits and \$137,847.55 in disbursements.

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Stillwater Middle School's Activity Fund started with \$36,491.44 and ended with \$47,096.11. It recorded \$85,640.65 in deposits and \$75,035.98 in disbursements.

Skyline Elementary School's Activity Fund started with \$25,869.85 and ended with \$25,753.28. It recorded \$23,203.35 in deposits and \$23,319.92 in disbursements.

Sangre Ridge Elementary School's Activity Fund started with \$20,815.26 and ended with \$2,530.79. It recorded \$69,455.34 in deposits and \$87,739.81 in disbursements.

June 30, 2020:

Total Investments: \$17,400,000, all in CDs.

June 30, 2021:

Total Investments: \$8,500,000, all in CDs.

June 30, 2022:

Total Investments: \$5,000,000, all in CDs.

June 30, 2023:

A Board of Education Vice President, Board of Education President, and Board of Education Member are mentioned as signing officials for the financial statements.

A Notary Public is involved in the subscription and swearing of the financial statement, with a commission expiring on September 12, 2024.

June 30, 2024:

The District did not hold any investments.

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Cast of Characters:

The provided sources primarily consist of financial statements and do not mention specific individuals by name, with one exception in the 2023 statement. Therefore, the "characters" are primarily the entities involved in the financial reporting and governance of Stillwater Public Schools.

Stillwater School District No. 16 Payne County, Oklahoma: The central entity, responsible for the financial statements and overall operations of Stillwater Public Schools. This includes Stillwater High School, Stillwater Junior High School, Stillwater Middle School, Richmond Elementary School, Skyline Elementary School, Sangre Ridge Elementary School, and Will Rogers Elementary School (where applicable).

District Board of Education: The governing body of the Stillwater School District. They are responsible for forwarding audit opinions and financial statements to the State Board of Education and the State Auditor and Inspector. Specific roles mentioned in the 2023 statement include:

Superintendent: An executive role, presumably responsible for the overall administration of the District.

Board of Education Vice President: A member of the Board of Education holding a specific leadership position.

Board of Education President: A member of the Board of Education holding a specific leadership position.

Board of Education Member: A general member of the Board of Education.

Notary Public: An official responsible for witnessing the signing of documents and verifying identities. Mentioned in the 2023 financial statement as administering the oath for the Board of Education officials. Their commission expires September 12, 2024.

District's Voters: The citizens within the District who have the authority to approve bond issues, allowing the District to incur debt exceeding its annual revenue for capital improvements.

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State Statutes: Refers to the laws enacted by the state of Oklahoma that govern financial practices and debt limitations for school districts.

State Board of Education: A state-level entity to whom the District's audit opinions and financial statements are forwarded.

State Auditor and Inspector: A state-level entity responsible for auditing government agencies, to whom the District's audit opinions and financial statements are forwarded.

SEC (Securities and Exchange Commission): Referenced in the context of money market funds the District *could* invest in (though it primarily invested in CDs during the period with investments).

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