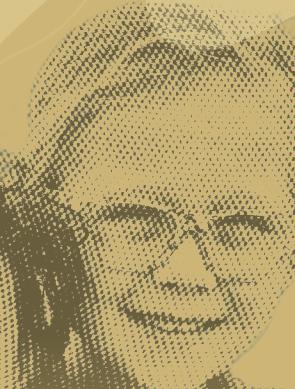


POPULAR ANNUAL  
FOR THE FISCAL YEAR

2 0 2 2

2023

FINANCIAL REPORT  
ENDED JUNE 30, 2023



GO  
GREEN  
AHEAD  
*This is home*

BEYOND  
AWESOME

BROKEN ARROW



PUBLIC SCHOOLS

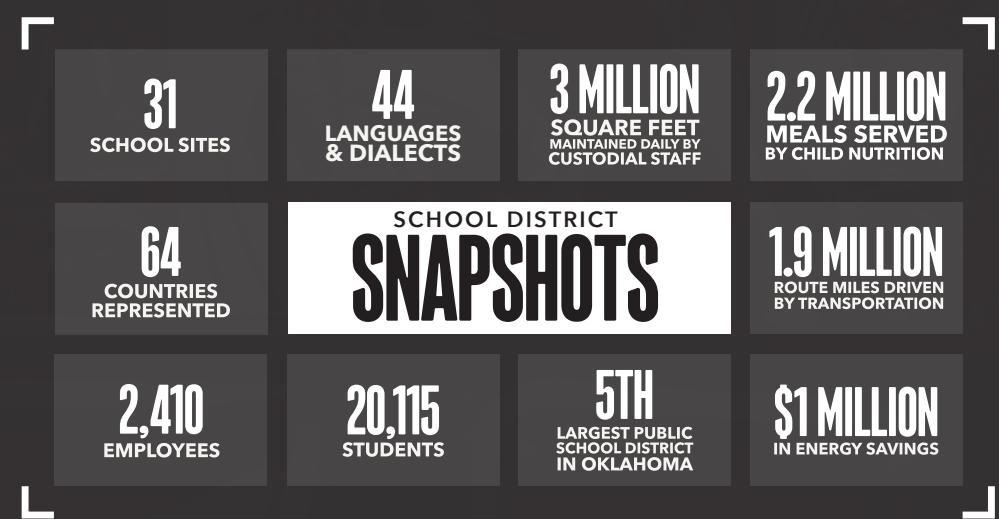
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*This is Home.*

Since 1904, our brick and mortar school houses have taken many shapes and configurations throughout our beautiful city. The structure of those facilities makes them school houses—but it's not what makes Broken Arrow home. A home is comprised of hopes, dreams and aspirations. It's made up of our students, staff and families.

**THIS IS WHY BA IS HOME.**





## LETTER FROM THE **SUPERINTENDENT**

Broken Arrow has always been my home. As a graduate, teacher, coach, administrator and now superintendent, I believe that my life has been positively impacted by this special community. The sense of pride and belonging that fills my heart when I think of Broken Arrow is immeasurable.

This community's dedication to education, its unwavering support and the unbreakable bonds we share are what have made my journey through these roles so rewarding.

I am delighted to present the annual report for the 2022-23 school year, which showcases the remarkable progress of Broken Arrow Public Schools. It was a year in which we continued our commitment to educational excellence, innovation and community engagement. We overcame challenges and celebrated accomplishments that have positioned us for an even brighter future.

I extend my gratitude to all who make this district exceptional. From the educators who impart knowledge and wisdom daily, to the parents who entrust us with their children's education, and to the community members who invest in the future of our city through their support of our schools - you all play a vital role in our ongoing success.

I have no doubt that the best is yet to come for Broken Arrow Public Schools.

Respectfully,

Chuck Perry  
Superintendent



## LETTER FROM THE **CHIEF FINANCIAL OFFICER**

Broken Arrow Public Schools' top priority is your child's education. Through careful planning, fiscal stewardship, and mindful decisions, all aspects of the district are laser focused towards this goal.

We are pleased to present Broken Arrow Public Schools' Popular Annual Financial Report for the fiscal year ending June 30, 2023. This report is intended to communicate the district's financial situation in an open and accountable manner and highlight the accomplishments from the past year.

This report is unaudited and information is taken from financial statements and consists mainly of the district's general fund. The general fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund. The most significant items not reported in the general fund include debt issuance, retirement, building and permanent improvements, and food service.

The district also publishes an Annual Comprehensive Financial Report for the year ending June 30, 2023, which is an audited report and requires greater disclosure than the report you are currently reading. It can be found on our website at [baschools.org](http://baschools.org).

Ultimately, we would like to thank our citizens for their encouragement in creating a report designed to more adequately address their needs as taxpayers, as well as for the opportunity to serve them. Questions, comments and feedback regarding this report are encouraged, so please do not hesitate to contact me at 918.259.5700 or at [nseneff@baschools.org](mailto:nseneff@baschools.org).

Sincerely,

Natalie Eneff  
Chief Financial Officer



VISIT BASCHOOLS.ORG

# ACHIEVING EXCELLENCE

## ACADEMICS

Academics are the cornerstone of Broken Arrow Public Schools, shaping the minds and futures of our students. We prioritize rigorous learning experiences that not only impart knowledge but also foster critical thinking and personal growth. Through a strong academic foundation, we empower our students to become lifelong learners and well-rounded individuals ready to excel in an ever-evolving world.

1,378

GRADUATES

94%

GRADUATION RATE

\$10 MILLION

IN SCHOLARSHIPS REPORTED

4

NATIONAL MERIT FINALISTS

92.24%

DISTRICT ATTENDANCE RATE

10,353

CHROMEBOOKS ISSUED  
TO GRADES 6-12

40

STUDENTS GRADUATED  
WITH AN ASSOCIATE DEGREE  
& HIGH SCHOOL DIPLOMA  
THROUGH OUR EARLY COLLEGE  
HIGH SCHOOL PROGRAM



## Teacher OF THE YEAR

"I have come to strongly believe that what encompasses an outstanding teacher can be summed up in one word: Love. Love is pushing them, bending them to their growing point, but not letting them break. Love is high-fives each morning and hugs that linger until they let go first. It is recognizing the impact of a simple moment. Love knows each child's success is not measured merely by a test."

- Amanda Bowser, Rosewood Elementary 5th grade teacher

## a Decade OF PRE-K

The 2022-23 school year marked a significant milestone for our four early childhood centers as we celebrated a DECADE of nurturing and educating our youngest Tigers. Each of our four early childhood centers creatively planned activities utilizing items that symbolize 10 years - aluminum foil, blue and silver, and of course, the number 10! The all-day play for students was followed by an open house for incoming Pre-K families.

## Virtual ACADEMY

Sometimes learning looks different for our students, and we strive to meet kids where they are in their academic journey. Our Virtual Academy serves grades Pre-K through 12 and offers students the flexibility of learning from home, but it also still provides them with high levels of engagement. While many Virtual programs across the state are declining in enrollment, the district's Virtual Academy saw an increased enrollment of 35% from the previous year.

# IN THE SPOTLIGHT



**Broken Arrow  
fine arts has  
an established  
tradition of  
excellence and is  
recognized for its  
high standards at  
regional, state and  
national levels.**

- + In the Top 10% of the graduating Class of 2023, 40% were fine arts students, occupying 58 out of the 143 total spots.
- + BAHS senior Candence Kinney was the winner for the District's Congressional Arts Competition. Her work, "Oklahoma Proud," was flown out to Washington, D.C., and displayed at our nation's capital.
- + The Pride of Broken Arrow captured its 20th consecutive Oklahoma Bandmasters Association grand championship and 29th overall.
- + 90+ students of all ages presented "Shrek The Musical" to the largest audiences ever in Tiger Theatre history.
- + Broken Arrow Chamber Choir & Chamber Orchestra were invited to perform at the Oklahoma Music Educators Association annual conference, a prestigious honor extended to only a handful of groups across the state.
- + BAHS speech and debate teacher Robert Walters was voted as the national Speech and Debate Association Eastern Oklahoma Coach of the Year.
- + The Stars on Stage program empowers children with disabilities to develop creative skills related to the theatre arts. This year's production of "The Lion King Kids" at the Broken Arrow Performing Arts Center was a smashing success.

# BUILDING A LEGACY

Broken Arrow Public Schools offers a wide variety of athletic programs, all of which play an important role in engaging students and providing an opportunity to extend the learning process through interscholastic competition.

**2** STATE CHAMPIONSHIPS  
CHEER & TIGETTES

**200+** TEAM COMMUNITY  
SERVICE HOURS

**4** STATE RUNNERS-UP  
FAST-PITCH SOFTBALL, BOYS  
BASKETBALL, BOYS SOCCER,  
CHEER-GAMEDAY

**256** ACADEMIC  
ALL-CONFERENCE  
(3.5 GPA & ABOVE)

**56** ATHLETIC  
SCHOLARSHIPS

## SPECIAL OLYMPICS



### SUMMER GAMES

Nearly 100 Broken Arrow Special Olympic athletes, peer partners and coaches participated in the 2023 Special Olympics Summer Games and brought home 33 golds, 16 silvers and 8 bronze.

### UNIFIED ESPORTS TEAM

Esports have become increasingly popular, and Broken Arrow Special Olympics students are staying ahead of the game with a few titles to prove it.

### TWO-TIME PLAY VS UNIFIED NATIONAL CHAMPIONS IN THE GAME "ROCKET LEAGUE"

### FIRST-EVER OKLAHOMA SECONDARY SCHOOL ACTIVITIES ASSOCIATION (OSSAA) STATE CHAMPIONS



# *Creating* CULTURE



Broken Arrow Public Schools prides itself in providing a culture that acts as a foundation for a thriving educational community, where both staff and students feel motivated, connected and empowered to achieve their full potential.

## **SMALL CLASS SIZES**

Broken Arrow Public Schools prides itself in maintaining small class sizes so that teachers are able to offer individualized attention to each student, ensuring that unique learning needs are met. Students in smaller classes lead to improved student-teacher relationships, increased student engagement and enhanced academic performance. For grades kindergarten through 5, we strive for 25 or fewer students per class and for grades 6 through 12, we have a goal of 28 students or less.

## **STAFF DAYCARE**

In an effort to help foster every child's growth and development, Broken Arrow Public Schools launched a full-time staff childcare called Tiny Tigers Learning Center at Arrow Springs Early Childhood Center, one of the district's Pre-K centers, in August 2022. The new childcare program provided 10.5 hours of care for 39 children ranging from infants to 3-year-olds during the school year, and at a rate comparable to other local providers.

*"We created this daycare not only for the employees who are currently working for our district but for those who are considering the teaching profession and looking for a great place to come."*

*– David Sutton, Director of B&A Connections & Extension Programs*



## COMMITMENT TO SAFETY

The district added six additional security guards, which brings the total number of guards to 14 as part of a long-term safety plan. The district has a long-term goal of having a security guard at every school site.

## FAMILY & STAFF ENGAGEMENT

1.9  
**MILLION**

TOTAL VISITS TO [BASCHOOLS.ORG](http://BASCHOOLS.ORG)

**\$742,755**

WORTH OF FREE NEWS MEDIA COVERAGE

**51**

PODCASTS RECORDED WITH 75,000+ LISTENS/VIEWS

**71**

LIVE STREAMED EVENTS

**291**

TOTAL VIDEOS PRODUCED WITH 1.5 MILLION VIEWS ACROSS ALL CHANNELS



## CORE VALUES

### AT BROKEN ARROW PUBLIC SCHOOLS

*We embrace the responsibility of our calling.*

*We are passionate about learning.*

*We are student-focused, relationship driven.*

*We find strength in our diversity.*

# Building Bright Futures...

## EngageBA

The district's EngageBA program strives to connect businesses and local organizations to Broken Arrow Public Schools in a variety of ways. Whether through donating resources, time or expertise, this program creates a positive impact on students and staff.

[BASCHOOLS.ORG/ENGAGEBA](http://BASCHOOLS.ORG/ENGAGEBA)

## BAPS Foundation

The BAPS Foundation raises money to fund programs that support teachers and students through annual fundraising events and individual or corporate donations. Since its inception in 1992, the BAPS Foundation has awarded more than \$775,000 in classroom grants to district teachers.

[BAPSFUNDATION.ORG](http://BAPSFUNDATION.ORG)



# Together

## Project Pathways



A growing number of local businesses and industries are involved in our curriculum through the Project Pathways program at Broken Arrow High School. For the first time ever, we teamed up with the Broken Arrow Fire Department to host two events at their training facility for 14 students interested in a career in fire, public safety and emergency medical response.

[BASCHOOLS.ORG/PROJECTPATHWAYS](https://www.baschools.org/projectpathways)

## PTA

At the annual Oklahoma State PTA Awards, Lynn Wood Elementary PTA was named Outstanding Unit while Country Lane Primary PTA and Childers Middle School PTA won the Unit of Excellence for the 2022-23 school year.

[BASCHOOLS.ORG/PTA](https://www.baschools.org/pta)



## Long-Range Planning

The district's long-range planning committee, made up of nearly 60 community stakeholders, parents and employees, wrapped up its meetings to discuss enrollment growth as well as current and future district needs. The needs discussed included security and safety enhancements, building upgrades to roofs and HVAC systems, updated technology, transportation improvements, and more. Public feedback was gathered during a public forum and presented to the Board of Education for a bond election in fall 2023.

[BASCHOOLS.ORG/2023BOND](https://www.baschools.org/2023bond)



# FINANCIALS

BROKEN ARROW PUBLIC SCHOOLS PRIDES ITSELF IN ITS FINANCIAL RESPONSIBILITY.

## INTRODUCTION

On average, America spends more than \$870 billion a year on public elementary and secondary education in the United States. Three levels of government - federal, state, and local - contribute to education funding. States typically provide a little less than half of all elementary and secondary education funding. Local governments generally contribute about 45% of the total, and the federal government contributes about 8% of all direct expenditures.

The district runs on a \$153 million dollar budget generated from property taxes and state funded revenue, which serves more than 20,100 students and approximately 2,400 employees. This state aid is distributed through a complex formula that considers the number of students and factors like poverty levels, English Learners, and the need for transportation and special education services.

During the 2022-2023 budgeting process, one of the critical goals was to maintain a well-established fund balance. This fund balance helped combat inflationary items such as insurance, utilities, food and fuel costs. Additionally, it helped protect the district against uncertain state funding along with the uncertainty of inflationary expenses.

## FINANCIAL HIGHLIGHTS

The district's overall Fund Balance for fiscal year 2023 increased by \$10.9 million from June 30, 2022, primarily due to conservative spending, increased funding for higher student enrollment and higher one-time federal revenue collections than anticipated. Overall, the district's long-term financial health is positive due to the economy in Oklahoma remaining strong.

# DISTRICT FINANCIALS

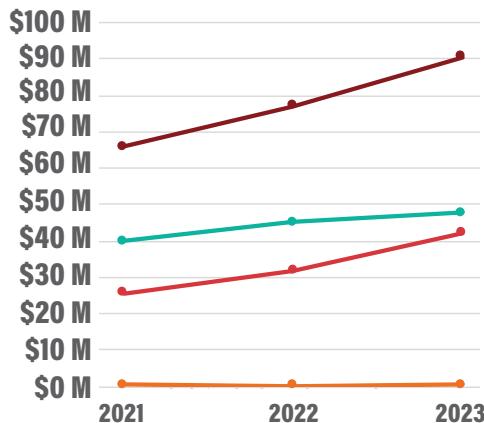
**ASSETS OVER LIABILITIES** - The Financial Position Statement, known in accounting terms as the balance sheet, reports the assets available to provide services. Liabilities are the amounts for which the district is obligated to pay in the future. The following tables represent the difference between the district's assets and the liabilities it must pay. This difference provides the "net worth" of the district.

**ASSETS** - Cash is the amount of physical cash held by the district in checking accounts and on hand for purposes of paying expenses. Investments are made up of funds not needed to pay current expenses. The treasurer places these funds in a variety of investment options. This allows the district to earn interest on its cash. Receivables represent the amounts owed to the district on June 30, 2023. Inventories represent the supplies and materials at year-end and are reported as non-spendable fund balance.

**LIABILITIES** - Liabilities are amounts the district owes to employees, other government entities or vendors for items or services provided. Payment is expected to be made within months.

**DEFERRED INFLOWS/OUTFLOWS** - Deferred Inflows of Resources and Deferred Outflows of Resources are neither assets nor liabilities as they relate to the current fiscal year. Unlike current assets and liabilities, these classifications are amounts not recognized as a revenue or an expense until the future period to which the inflows are related.

## DISTRICT ASSETS



ASSETS	2021	2022	2023
CASH & INVESTMENTS	\$25,487,444	\$31,802,003	\$42,357,770
RECEIVABLES	\$39,939,043	\$45,081,274	\$47,683,542
INVENTORIES	\$436,096	\$312,596	\$516,989
<b>TOTAL ASSETS</b>	<b>\$65,862,583</b>	<b>\$77,195,873</b>	<b>\$90,558,301</b>

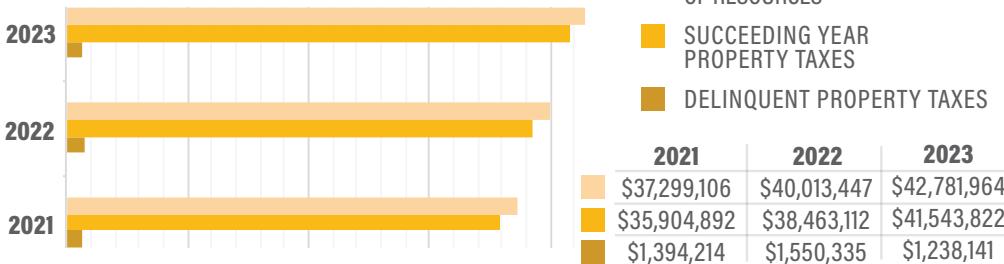
## DISTRICT LIABILITIES



## ACCOUNTS PAYABLE TOTAL LIABILITIES

2021	2022	2023
\$1,189,635	\$1,227,297	\$846,186

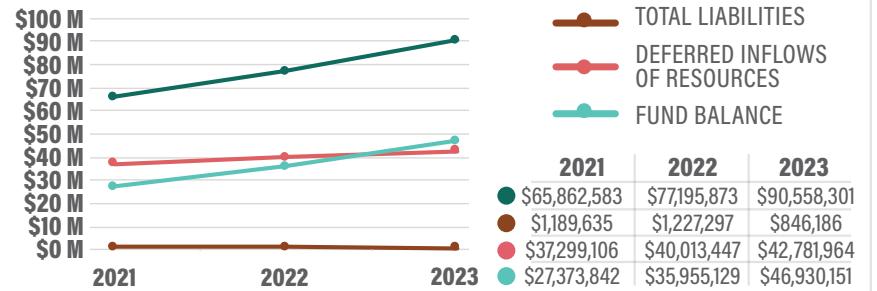
## DEFERRED INFLOWS OF RESOURCES



- TOTAL DEFERRED INFLOWS OF RESOURCES
- SUCCEEDING YEAR PROPERTY TAXES
- DELINQUENT PROPERTY TAXES

2021	2022	2023
\$37,299,106	\$40,013,447	\$42,781,964
\$35,904,892	\$38,463,112	\$41,543,822
\$1,394,214	\$1,550,335	\$1,238,141

## DISTRICT TOTALS

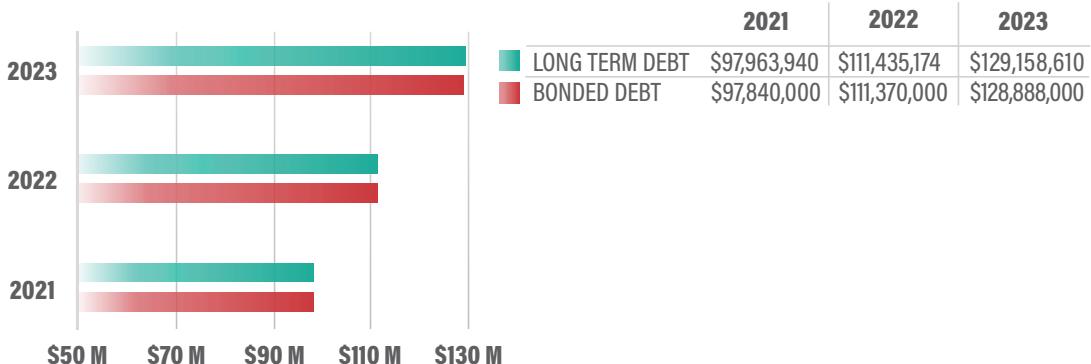


THE DATA PROVIDED ON THIS PAGE IS FROM THE GENERAL FUND OF THE DISTRICT.

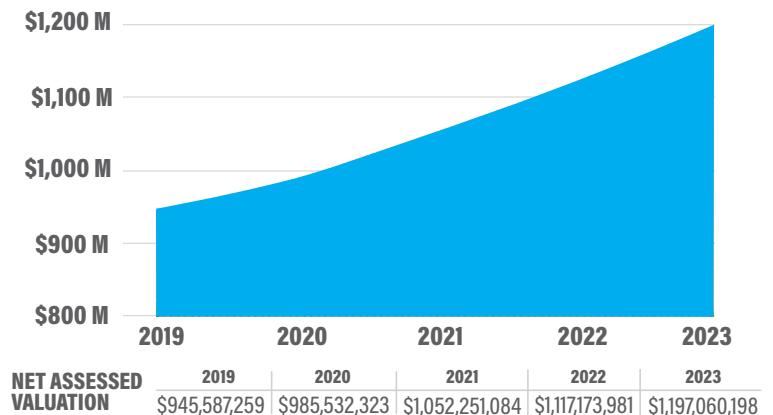
# NET ASSESSED VALUATION + LONG-TERM DEBT

Broken Arrow's net assessed valuation has steadily increased over the past 10 years, averaging about 4% growth. This growth mirrors the enrollment growth in the district as it continues to attract more families into the growing community.

## BONDED & LONG-TERM DEBT



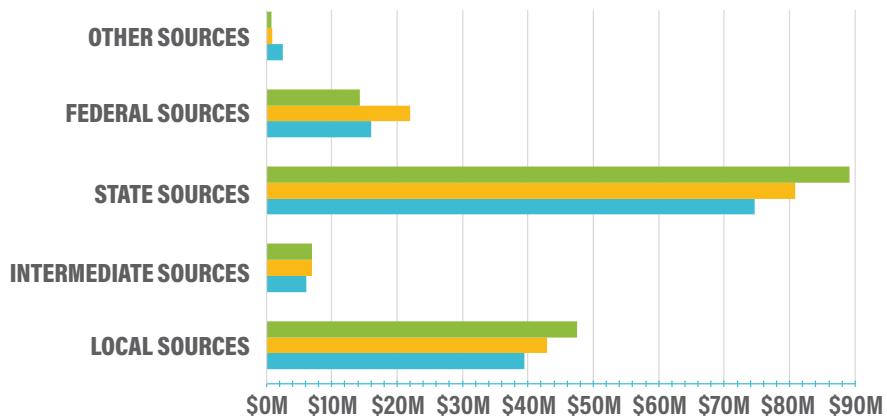
## NET ASSESSED VALUATION



# FINANCIAL ACTIVITY STATEMENT

## WHERE THE MONEY COMES FROM

### REVENUES & RESOURCES



The Statement of Revenues, Expenditures and Changes in Fund Balances provides a summary of resources and services. Other financing sources and uses are not included on this statement. The district's General Fund is presented in the following sections.

	LOCAL SOURCES	INTERMEDIATE SOURCES	STATE SOURCES	FEDERAL SOURCES	OTHER SOURCES
2023	\$47,547,682	\$7,046,374	\$89,130,439	\$14,352,578	\$776,762
2022	\$42,918,329	\$6,961,786	\$80,839,428	\$21,984,056	\$904,056
2021	\$39,490,324	\$6,184,529	\$74,698,335	\$15,991,151	\$2,593,966

### ANNUAL REVENUE TOTALS

2021	2022	2023
\$133,544,477	\$153,608,237	\$158,853,835

Non-GAAP Totals

# DEFINITION OF EXPENDITURES

## INSTRUCTION

This is the district's largest expenditure category, which relates to the direct instruction of Broken Arrow students.

## STUDENT SUPPORT SERVICES

Activities assigned to assess and improve the well-being of students and to supplement the teaching process. These costs cover all guidance services, nursing staff, speech, hearing, occupational therapy, physical therapy and psychological services.

## INSTRUCTIONAL STAFF SERVICES

Costs in this category include new curriculum development and evaluation, teaching staff development, school library services, instruction related technology and student assessment.

## ADMINISTRATIVE SUPPORT

Costs in this category represent those of the administration and Board of Education's operation of the district. Also included in this category are the services provided by the human resources department, such as the recruitment and placement of teachers. In addition, it includes school building secretarial support and financial services, including payroll, accounts payable and receivable, auditing, budgeting and reporting, and fringe benefits administration.

## OPERATIONS & MAINTENANCE

Costs in this category cover salaries and benefits for custodians and property management staff. This also includes costs for natural gas, electricity, water, grounds, telephone, computer network supplies/repairs, copier services and district security.

## STUDENT TRANSPORTATION

Costs in this category cover salaries, benefits, supplies, fuels and equipment for the transportation department, including bus drivers and vehicle maintenance.

## CHILD NUTRITION OPERATIONS

This category covers indirect costs associated with child nutrition operation, including incurred unemployment costs, workers compensation, and program support from financial services.

## COMMUNITY SERVICE OPERATIONS

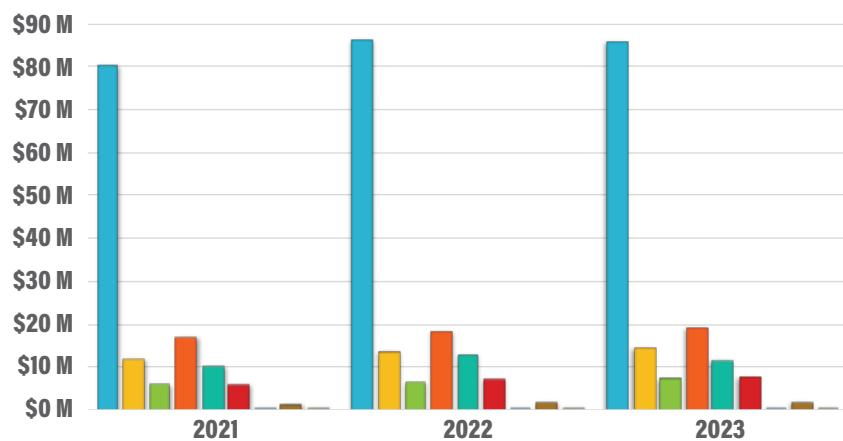
Costs covering salaries, benefits and supplies for programs not directly related to student education. These enrichment opportunities include the district's before and after care program, also known as B&A Connections, and community relations program.

## OTHER

Costs covering insurance premiums, claim payments and safety supplies.

## WHERE THE MONEY GOES

### EXPENDITURES & SERVICES



	2021	2022	2023
INSTRUCTION	\$80,188,66	\$86,227,445	\$85,760,284
STUDENTS	\$11,873,633	\$13,738,265	\$14,358,631
INSTRUCTIONAL STAFF	\$6,013,268	\$6,518,479	\$7,477,419
ADMINISTRATION	\$16,889,937	\$18,367,539	\$19,131,196
OPERATION & MAINTENANCE	\$10,238,965	\$12,890,396	\$11,367,597
STUDENT TRANSPORTATION	\$6,143,372	\$7,246,014	\$7,760,708
CHILD NUTRITION	\$37,917	\$11,050	\$43,533
COMMUNITY SERVICE OPERATIONS	\$1,505,499	\$1,891,078	\$1,873,015
OTHER	\$467,978	\$441,074	\$161,049

### ANNUAL EXPENDITURES TOTALS

	2021	2022	2023
Non-GAAP Totals	\$133,359,235	\$147,331,340	\$147,933,432
Non-GAAP Totals			



There will be no discrimination in the District because of race, color, sex, pregnancy, gender, gender expression or identity, national origin, religion, disability, veteran status, sexual orientation, age, or genetic information in its programs, services, activities and employment. The district also provides equal access to the Boy Scouts of America and other designated youth groups. Broken Arrow Public Schools will take all necessary steps to ensure that each school and work place in the District is free from unlawful discrimination or harassment. The following people within the District have been designated to handle inquiries regarding the District's non-discrimination policies, issues and concerns: For all student issues related to Title VI of the Civil Rights Act of 1964, as amended (questions or complaints based on race, color, and national origin), the Associate Superintendent of Instructional Services should be contacted at 918-259-5700 or at 701 South Main Street, Broken Arrow, OK 74012; For all student issues related to Title II of the Americans with Disabilities Act of 1990, Section 504 of the Rehabilitation Act of 1973, and the Individuals with Disabilities Education Act of 2004 (IDEA) (for questions or complaints based on disability), the Executive Director of Special Services should be contacted at 918-259-5700 or at 701 South Main Street, Broken Arrow, OK 74012; For all student issues related to Title IX, of the Education Amendments of 1972 (for questions or complaints based on sex, pregnancy, gender, gender expression or identity), the Assistant Superintendent of Personnel and Administrative Services should be contacted at 918-259-5703 or at 701 South Main Street, Broken Arrow, OK 74012; For issues related to accessibility to facilities, services and activities pursuant to the Americans with Disabilities Act, the Associate Superintendent of Student Services should be contacted at 918-259-5700 or at 701 South Main Street, Broken Arrow, OK 74012; For all non-student and/or employment related issues (including questions or complaints based on age), or for any individual who has experienced some other form of discrimination, including discrimination not listed above, the Assistant Superintendent of Personnel and Administrative Services should be contacted at 918-259-5703 or at 701 South Main Street, Broken Arrow, OK 74012; Inquiries concerning non-discrimination can also be made to, and outside assistance obtained from, the United States Department of Education's Office for Civil Rights. The contact information for the Kansas City Enforcement Office is: Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106; Telephone: (816) 268-0550; TTY: (877) 521-2172; Facsimile: (816) 823-1404; Email: OCR.KansasCity@ed.gov.