

AGENDA
Sapulpa Public Schools
Regular Virtual and Physical Meeting
Washington Administration Center Board Room
511 E Lee
Sapulpa, OK 74066
Tuesday, January 18, 2022 at 6:00 PM

This meeting will be conducted via teleconferencing, via videoconferencing, and at a physical location.

- I. Call the meeting to order and Pledge of Allegiance to the American Flag.
- II. Formal Adoption of the Agenda
 - A. Motion, discussion, and vote on Motion to formally adopt Agenda.
- III. Recognition of Sapulpa School Board Members.
- IV. Consent Agenda
 - A. Approval of the 12.13.2021 Regular Meeting Minutes.
 - B. Approval of the 2021-22 General Fund Purchase Order encumbrance numbers 558 through 613.
 - C. Approval of 2021-22 Building Fund Purchase Order encumbrance numbers 136 through 148.
 - D. Approval of 2021-22 Child Nutrition Fund Purchase Order encumbrance numbers 60 through 68.
 - E. Approval of 2021-22 Bond Fund 31 Purchase Order encumbrance number 12.
 - F. Approval of 2021-22 Bond Fund 32 Purchase Order encumbrance numbers 39 through 42.
 - G. Approval of 2021-22 Bond Fund 33 Purchase Order encumbrance number 31.
 - H. Approval of the monthly financial reports of the School Activity Funds account.
 - I. Approval of the Treasurer's Report on the status of Funds and Investments.
 - J. Approval of the 2021-22 UCO Teacher Education Program Partner School Agreement.
 - K. Approval of 2021-22 modified PowerSchool quote due to the increase in student numbers.
 - L. Approval of 2021-2022 ACT District Testing Enrollment and Agreement.
 - M. Approval of a generous donation in the amount of \$10,000 from an anonymous donor for Liberty STEM Academy.
 - N. Approval of Declaration of Surplus
 1. Athletics
 - a. Chieftain Center Scoreboard Center Hung
 - b. Jr. High Gym Scoreboards

- O. Approval of the Out of State Activity Trips as per attachment.
- P. Approval of Fundraisers as per Attachment.
- V. Hearing from the Public
- VI. Action Items
 - A. Discussion, motion, and vote on a motion to approve/disapprove the 2020-21 Audit submitted by Bledsoe, Hewett & Gullekson Certified Public Accountants, PLLLP.
 - B. Discussion, motion, and vote on a motion to approve or disapprove the generous grant donations totaling \$233,465 from the Edward E. and Helen Turner Bartlett Foundation made to Sapulpa Public Schools to be used in the specified departments as per attachment.
 - C. Discussion, motion, and vote on a motion to approve/disapprove of adding the new Policy 631 Naming of Facilities, second read.
- VII. Information & Discussion Items
 - A. Superintendent Comments
 - B. Discuss issuing a Request for Proposal for Bond Consulting Services for the District.
 - C. Discussion of Equal Opportunity Education Scholarship Tax Credit, first read.
- VIII. Proposed Executive Session to discuss Personnel listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B) of the Oklahoma Open Meeting Act.
 - A. Vote to convene in Executive Session.
 - B. To acknowledge the Board has returned to Open Session.
 - C. Statement of Executive Session Minutes.
- IX. Personnel
 - A. Vote to approve/disapprove Employing Personnel as per attachment.
 - B. Vote to approve/disapprove FMLA request for Amanda Castleberry, effective January 7, 2022, through August 4, 2022.
 - C. Vote to approve/disapprove FMLA request for Casey Castleberry, effective January 7, 2022, through August 4, 2022.
 - D. Vote to accept Resignations received since the last board meeting.
- X. Adjournment

Regular Meeting of The Board of Education Independent School District Number
33, Creek County

Monday, December 13, 2021 6:00 PM

Washington Administration Center Board Room, 511 E Lee, Sapulpa, OK 74066

I. Call the meeting to order and Pledge of Allegiance to the American Flag
President Steve McCormick called the meeting to order at 6 pm. Assistant
Superintendent Johnny Bilby led the Pledge of Allegiance.

II. Formal Adoption of the Agenda

II.A. Motion, discussion, and vote on motion to formally adopt Agenda.

To formally adopt the Agenda passed with a motion by Wayne Richards
and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

III. Consent Agenda

III.A. Approval of the BOE Meeting Minutes.

III.A.1. 11.08.2021-Regular BOE Meeting Minutes

III.B. Approval of 2021-22 General Fund Purchase Order Encumbrance
numbers 464 through 557.

III.C. Approval of 2021-22 Building Fund Purchase Order Encumbrance
numbers 126 and 135.

III.D. Approval of 2021-22 Child Nutrition Fund Purchase Order Encumbrance
numbers 53 and 59.

III.E. Approval of 2021-22 Bond Fund 31 Purchase Order Encumbrance
numbers 10 and 11.

III.F. Approval of 2021-22 Bond Fund 32 Purchase Order Encumbrance
numbers 34 through 38.

III.G. Approval of 2021-22 Bond Fund 33 Purchase Order Encumbrance number
30.

III.H. Approval of 2021-22 Insurance Fund 86 Purchase Order Encumbrance
number 2.

III.I. Approval of the monthly financial reports of the School Activity Funds account.

III.J. Approval of the Treasurer's Report on the status of Funds and Investments.

III.K. Approval of the continuation of Section 125 Plan through American Fidelity and approve electronic signature by Kenda Terrones as the contact.

III.L. Approval of the amended Investment Provider Agreement to add Brighthouse Life Insurance Company ("Brighthouse Financial") as a Provider in our 403B Retirement Plan as per attachment.

III.M. Approval of Amendment to Sapulpa Public Schools 403B Plan as per attachment.

III.N. Approval of a second signed Amendment to add Bartlett Academy as a Licensed School Site, Follett was purchased by another company, which prompted them to change from an INC to an LLC.

III.O. Approval of 2021-22 renewal of School Messenger, a 6-month contract.

III.P. Approval of a generous donation in the amount of \$935 to Holmes Park Library from Cox Charities Innovation in Education Grant Program.

III.Q. Approval of the generous donation from the Assistance League Awards and Betty Bradstreet Arts Education Award in the amount of \$6,508.03, to be given to Freedom Elementary, Holmes Park Elementary, Jefferson Heights Elementary, and Sapulpa Jr. High as per attachment to promote arts, music, and drama for their schools.

III.R. Approval of two generous donations in the amount of \$1,000, \$500 to the Jr. High and \$500 to the High School, a Classroom Supply Grant for visual and Performing Arts from the Oklahoma Arts Council.

III.S. Approval of a generous donation in the amount of \$200 from Tammie Gerhard to be used for the Sapulpa Middle School Lego League.

III.T. Approval to accept \$1,500 OSAG 2021 Safety Equipment Grant for deposit in the Building Fund.

III.U. Approval of Declaration of Surplus

III.U.1. Athletics

III.U.1.a. Baseball and Softball Scoreboards

III.U.1.b. Old Covered Soccer Benches

III.U.2. Transportation-Buses

III.V. Approval of the Out-of-State Activity Trips as per attachment.

III.W. Approval of Fundraisers as per attachment.

A. 11.08.2021 Regular BOE Meeting Minutes, B. 2021-22 General Fund Purchase Order Encumbrance numbers 464 through 557, C. 2021-22 Building Fund Purchase Order Encumbrance numbers 126 and 135, D. 2021-22 Child Nutrition Fund Purchase Order Encumbrance numbers 53 and 59, E. 2021-22 Bond Fund 31 Purchase Order Encumbrance numbers 10 and 11, F. 2021-22 Bond Fund 32 Purchase Order Encumbrance numbers 34 through 38, G. 2021-22 Bond Fund 33 Purchase Order Encumbrance number 30, H. 2021-22 Insurance Fund 86 Purchase Order Encumbrance number 2, I. monthly financial reports of the School Activity Funds account, J. Treasurer's Report on the status of Funds and Investments, K. continuation of Section 125 Plan through American Fidelity and approve electronic signature by Kenda Terrones as the contact., L. amended Investment Provider Agreement to add Brighthouse Life Insurance Company ("BrighthouseFinancial") as a Provider in our 403B Retirement Plan, M. Amendment to Sapulpa Public Schools 403B Plan, N. Amendment to add Bartlett Academy as a Licensed School Site, Follett was purchased by another company, which prompted them to change from an INC to an LLC, O. 2021-22 renewal of School Messenger, a 6-month contract, P. donation in the amount of \$935 to Holmes Park Library from Cox Charities Innovation in Education Grant Program, Q. donation Assistance League Awards and Betty Bradstreet Arts Education Award in the amount of \$6,508.03, to be given to Freedom Elementary, Holmes Park Elementary, Jefferson Heights Elementary, and Sapulpa Jr.High as per attachment to promote arts, music, and drama for their schools, R. donations in the amount of \$1,000, \$500 to the Jr. High and \$500 to the High School, a Classroom Supply Grant for visual and Performing Arts from the Oklahoma Arts Council, S. donation in the amount of \$200 from Tammie Gerhard to be used for the Sapulpa Middle School Lego League, T. to accept \$1,500 OSAG 2021 Safety Equipment Grant for deposit in the Building Fund, U. Declaration of Surplus: Athletics and Transportation, V. Out-of-State Activity Trips, W. Fundraisers

To approve Consent Agenda items A-W passed with a motion by Wayne Richards and a second by Larry Hoover.

Sarah Havenstrite:	Absent
Larry Hoover:	Yea
Steve McCormick:	Yea
Wayne Richards:	Yea
Melinda Ryan:	Absent

Yea: 3, Nay: 0, Absent: 2

IV. Hearing from the Public

John M. Young requested to speak in regards to naming the JROTC Building in dedication to Major Jerry Swepston.

V. Information and Discussion Items

V.A. Superintendent Comments

Mr. Armstrong thanked the Howling Huskies for their great job of singing before the meeting. He noted that there is only one week of the Fall Semester remaining, then comes Winter Break. Teachers and staff will return on January 3, and students on January 4. The Covid cases are down with only 6 in the District.

V.B. Discussion on a new policy for Naming of Facilities, first read.

Currently, there is no policy for the Naming of Facilities. The District would like to put one in place for future board members and new buildings.

VI. Action Items

VI.A. New Business - items not known or foreseen when agenda was posted.

None

VI.B. Discussion, motion, and vote on a motion to approve/disapprove of updating Purchasing Policy 311, second read.

To approve of updating Purchasing Policy 311, second read passed with a motion by Wayne Richards and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.C. Discussion, motion, and vote on a motion to approve/disapprove the revising of Policy 530 Transfer Students, second read.

To approve the revising of Policy 530 Transfer Students, second read passed with a motion by Wayne Richards and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.D. Proposed Executive Session to discuss Personnel listed as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.

VI.D.1. Vote to convene in Executive Session.
No motion. Did not go into Executive Session.

VI.D.2. To acknowledge the Board has returned to Open Session.

VI.D.3. Statement of Executive Session Minutes.

VI.E. Personnel

VI.E.1. Vote to approve/disapprove employing Personnel as per attachment.
To approve employing Personnel as per attachment passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Absent
Yea: 3, Nay: 0, Absent: 2

VI.E.2. Vote to approve/disapprove of the FMLA request for Makayla Brown, effective January 19, 2022, through March 21, 2022.

To approve of the FMLA request for Makayla Brown, effective January 19, 2022, through March 21, 2022 passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Absent
Yea: 3, Nay: 0, Absent: 2

VI.E.3. Vote to approve/disapprove of the FMLA request for Kendall Aylward, effective February 07, 2022, through May 10, 2022.

To approve of the FMLA request for Kendall Aylward, effective February 07, 2022, through May 10, 2022 passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.E.4. Vote to approve/disapprove of the FMLA request for Amy Housel, effective March 24, 2022, through May 23, 2022.

To approve of the FMLA request for Amy Housel, effective March 24, 2022, through May 23, 2022 passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.E.5. Vote to approve/disapprove of the FMLA request for Loretta Thomas, effective November 05, 2021, through January 28, 2022.

To approve of the FMLA request for Loretta Thomas, effective November 05, 2021, through January 28, 2022 passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.E.6. Vote to approve/disapprove of the FMLA request for Jackie Johnson, effective September 28, 2021, through December 21, 2022.

To approve of the FMLA request for Jackie Johnson, effective September 28, 2021, through December 21, 2021 passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

VI.E.7. Vote to accept Resignations received since the last board meeting.

To accept Resignations received since the last board meeting passed with a motion by Wayne Richards and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Absent
Yea: 3, Nay: 0, Absent: 2

VII. Adjournment

To adjourn at 6:24 pm passed with a motion by Larry Hoover and a second by Wayne Richards.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Absent
Yea: 3, Nay: 0, Absent: 2

Encumbrance Register

Options: Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 558 - 99999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	558	12/13/2021	36	INT'L ACADEMY OF SCIENCE	Curr for Elem. Virtual: Acellus add licenses	4,500.00
11	559	12/13/2021	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Rear Brakes for Bus 28	392.86
11	560	12/13/2021	3101	SEVERIN INTERMEDIATE HOLDINGS, LLC	LICENSE FEES FOR AUDIT ON # OF STUDENTS	13,058.05
11	561	12/13/2021	3826	SECURITY BANK CARD CENTER INC	Monitor for Video Production	359.99
11	562	12/13/2021	3826	SECURITY BANK CARD CENTER INC	A.RICE/SCI.DEPT/AMAZON	1,193.94
11	563	12/13/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - kleenex - Tuttle	30.00
11	564	12/14/2021	3826	SECURITY BANK CARD CENTER INC	M.BROWN/SCI.DEPT/AMAZON/C LASSROOM SUPPLIES	619.43
11	565	12/14/2021	3826	SECURITY BANK CARD CENTER INC	S. RIVERS/SCI. DEPT/WALMART CLASSROOM SUPPLIES	184.35
11	566	12/14/2021	39435	OKACTE/STEM	Mid winter conference	40.00
11	567	12/15/2021	3826	SECURITY BANK CARD CENTER INC	Injector for Van 19 to O'Reilly	300.00
11	568	12/15/2021	3826	SECURITY BANK CARD CENTER INC	615-Sped-PCard-Rt 66 Conference Registration-SLPs	1,000.00
11	569	12/15/2021	3826	SECURITY BANK CARD CENTER INC	supplies, hardware, tools, and consumables.	2,000.00
11	570	12/15/2021	3826	SECURITY BANK CARD CENTER INC	11-Plummer - Project and Classroom Materials	250.00
11	571	12/15/2021	943	VERIZON WIRELESS	STUDENT MIFIs	10,000.00
11	572	12/16/2021	3587	ALL SEASONS SPORTS, LLC	SCHOOL BASKETBALL UNIFORM SHORTS	350.00
11	573	12/16/2021	2304	TUMBLEWEED PRESS INC	11-165 TumbleBook Library	799.99
11	574	12/16/2021	85	INTRADO INTERACTIVE SERVICES CORP	SCHOOL MESSENGER	3,645.60
11	575	12/16/2021	2041	HOUGHTON MIFFLIN HARCOURT	628-Sped-HMH Math 180	29,767.34
11	576	01/03/2022	3826	SECURITY BANK CARD CENTER INC	AMAZON - CAMERA TRIPOD	33.99
11	577	01/03/2022	39852	ALLIED 100, LLC	AED Refresh Pack	449.00
11	578	01/04/2022	165	ANDREA N. GILLIS	011-Sped-Certification Fees (A. Gillis)	118.00
11	579	01/04/2022	8318	AMAZON	Projector Bulb	155.96
11	580	01/04/2022	1222	OKMEA	11-165 - Registration	250.00
11	581	01/05/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Lift Pump for Book Bus	314.95
11	582	01/05/2022	32397	CHALK'S TRUCK PARTS	Bus 1 Heated Hidef mirror head	198.43
11	583	01/06/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 36 Right upper mirror	194.00
11	584	01/06/2022	3826	SECURITY BANK CARD CENTER INC	Mechanic Parts and Supplies for Fleet	5,000.00
11	585	01/06/2022	720	KELLOGG & SOVEREIGN	E-Rate Consulting	4,310.00
11	586	01/07/2022	30829	SCHOOL NURSE SUPPLY	LibGenFund nursing supplies	250.00
11	587	01/07/2022	3826	SECURITY BANK CARD CENTER INC	Art supplies for students	171.80
11	588	01/10/2022	153	ESS SOUTH CENTRAL, LLC	CONTRACTED SUBSTITUTE SERVICES	50,000.00
11	589	01/10/2022	3042	HOUGHTON MIFFLIN HARCOURT PUB	LEADING WITH HEAD & HEART/PD ADMIN	487.11
11	590	01/10/2022	82200	DARRYL V WILLIS	CDL Renewal	56.50

Encumbrance Register

Options: Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 558 - 99999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	591	01/10/2022	131	DEBORAH BURNHAM	LibGenFund consulting and coaching 2nd gr	500.00
11	592	01/10/2022	8318	AMAZON	LibGenFund usingp-card staplers for teachers	345.00
11	593	01/10/2022	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Hood Latch Kits Bus 28	105.00
11	594	01/10/2022	8912	TREAT'S SOLUTIONS, INC.	BATTERY BACK PACK	1,085.53
11	595	01/10/2022	8912	TREAT'S SOLUTIONS, INC.	RESTROOM CLEANING SYSTEM	3,859.75
11	596	01/10/2022	8912	TREAT'S SOLUTIONS, INC.	26' RIDE ON AUTO SCRUBBER	6,800.00
11	597	01/10/2022	3826	SECURITY BANK CARD CENTER INC	English supplies for students	173.13
11	598	01/10/2022	3826	SECURITY BANK CARD CENTER INC	11 - Smith - Teacher Pay Teacher	71.50
11	599	01/10/2022	3826	SECURITY BANK CARD CENTER INC	11 - Smith - Cardstock, letters, pouches	36.54
11	600	01/11/2022	30413	COX BUSINESS SERVICES	ADMIN BUSINESS TV/FAX SVC	500.00
11	601	01/11/2022	3826	SECURITY BANK CARD CENTER INC	LibGenFund SectretStoriesusing	260.00
11	602	01/11/2022	30413	COX BUSINESS SERVICES	DISTRICT PHONE SERVICE-2ND SEM	36,000.00
11	603	01/12/2022	30670	WELDON TRUCK PARTS	Brakes for bus 36	350.00
11	604	01/12/2022	3826	SECURITY BANK CARD CENTER INC	Amazon - supplies - English	600.00
11	605	01/12/2022	8318	AMAZON	LibGenFund reading book	53.00
11	606	01/12/2022	793	OK EMP SECURITY COMM	poster boards for students	38.35
11	607	01/12/2022	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Parking brake switch bus 28	192.00
11	608	01/12/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 306 Hose and fittings	700.00
11	609	01/12/2022	251	DENISE SCOTT	REIMB-CHROMEBOOK FEE	25.00
11	610	01/12/2022	3826	SECURITY BANK CARD CENTER INC	LibGenFdfficeclassrmsupliesquill merrifieldamazon	500.00
11	611	01/12/2022	3826	SECURITY BANK CARD CENTER INC	11-165 - cleaning items for SPED	300.00
11	612	01/12/2022	7092	JACOB MEHLHOUSE	Upright Bass Repair and Restringing	340.00
11	613	01/12/2022	1400	GBC - NORTH AMERICAN DIRECT	11-165 lamination for all grades	508.48

Non-Payroll Total:	\$183,824.57
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Payroll Total:	\$25,850,759.97
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Balance Forward:	\$0.00
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Report Total:	\$26,034,584.54
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Encumbrance Register

Options: Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 136 - 99999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	136	12/09/2021	9622	WESTLAKE HARDWARE INC	Grounds supplies	300.00
21	137	12/09/2021	32012	EASTON SOD FARMS INC.	Purchasing sod for district	135.00
21	138	12/13/2021	2837	ACCESS ELEVATOR & LIFTS	Chair Lift Repair	2,500.00
21	139	12/13/2021	3303	PRINT SHOP, LLC	SIGNAGE FOR CHIEFTAIN CENTER	690.55
21	140	12/15/2021	878	STEVEN ENTERPRISES, INC.	Plumbing /District	4,096.79
21	141	12/16/2021	3158	WILLIAM A. HARRISON, INC.	HVAC Parts and Service	917.00
21	142	12/16/2021	9622	WESTLAKE HARDWARE INC	Custodial Supplies	400.00
21	143	01/03/2022	39745	MICHAEL MORGAN	Drywall repair	300.00
21	145	01/06/2022	3158	WILLIAM A. HARRISON, INC.	Freedom Boiler Service	750.00
21	146	01/06/2022	8510	THE HOME DEPOT PRO	Custodial Supplies for the District	6,500.00
21	147	01/07/2022	9554	ENVIRONMENTAL LOOP SVC	Freedom /HVAC loop repair	1,500.00
21	148	01/12/2022	878	STEVEN ENTERPRISES, INC.	District Plumbing Service	1,500.00
Non-Payroll Total:						\$19,589.34
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$19,589.34

Encumbrance Register

Options: Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 60 - 99999, Fund Codes: 22

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
22	60	01/03/2022	1459	OK DHS FINANCE	Annual Commodity Distribution Assessment Fee	4,554.80
22	61	01/03/2022	3826	SECURITY BANK CARD CENTER INC	Emergency purchases of food/paper, Randy's Foods	6,000.00
22	62	01/03/2022	60182	TANKERSLEY FOOD SERVICE LLC	Food/paper for warehouse delivery, 2nd Semester	150,000.00
22	63	01/03/2022	3259	STANDARD DISTRIBUTING CO.	Alligator Ice Juice for HS cafeteria, new flavors	592.00
22	64	01/05/2022	426	LOCKBOX COCA-COLA SW BEVERAGES	Beverages for HS Coffee Bar, 2nd semester	10,000.00
22	65	01/05/2022	30991	PLATINUM VENTURES, INC	kitchen utensils and small wares, 2nd semester	1,000.00
22	66	01/05/2022	3778	HILAND DAIRY FOODS COMPANY, LLC	Milk for all school sites, 2nd semester	75,000.00
22	67	01/05/2022	39347	TULSA FRUIT DBA GO FRESH	Fresh fruit for all school sites, 2nd semester	8,000.00
22	68	01/10/2022	3656	S A PIAZZA & ASSOC. LLC	Pizza and Breadstick delivery for all sites	7,171.84

Non-Payroll Total:	\$262,318.64
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Payroll Total:	\$851,362.29
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Balance Forward:	\$0.00
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Report Total:	\$1,113,680.93
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Sapulpa Public Schools**Encumbrance Register****Options:** Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 12 - 99999, Fund Codes: 31

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
31	12	01/06/2022	1818	MERRIFIELD OFFICE SUPPLY	CC HOSPITALITY ROOM FURNITURE	7,499.90
Non-Payroll Total:						\$7,499.90
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$7,499.90

Encumbrance Register

Options: Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 39 - 99999, Fund Codes: 32

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
32	39	01/06/2022	54139	VARSITY BRANDS HOLDING CO INC.	SOFTBALL UNIFORMS	7,700.00
32	40	01/06/2022	3158	WILLIAM A. HARRISON, INC.	EMERGENCY REPLCE SHS HVAC CONTROLS	8,965.00
32	41	01/10/2022	3826	SECURITY BANK CARD CENTER INC	SJH ART EQUIPMENT (AMAZON,BLICK,HOME DEPOT)	4,000.00
32	42	01/10/2022	3826	SECURITY BANK CARD CENTER INC	DOCUMENT CAMERAS - JEFF HEIGHTS	421.24
Non-Payroll Total:						\$21,086.24
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$21,086.24

Sapulpa Public Schools
Encumbrance Register**Options:** Year: 2021-2022, Date Range: 7/1/2021 - 6/30/2022, PO Range: 31 - 99999, Fund Codes: 33

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
33	31	01/10/2022	1097	TRANE U.S. INC.	IGNITORS FOR CHIEFTAIN CTR HVAC	659.84
Non-Payroll Total:						\$659.84
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$659.84

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NON CATEGORICAL FUND	\$0.00	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
801 HS GRANTS	\$4,531.00	\$0.00	\$0.00	\$1,154.74	\$3,376.26	\$1,879.06	\$1,497.20
802 HS OFFICE	\$2,285.77	\$274.16	\$0.00	\$0.00	\$2,559.93	\$1,139.03	\$1,420.90
803 CREDIT RECOVERY	\$4,066.87	\$0.00	\$0.00	\$0.00	\$4,066.87	\$0.00	\$4,066.87
804 ID BADGE	\$2,986.64	\$360.00	\$0.00	\$0.00	\$3,346.64	\$1,219.96	\$2,126.68
805 HS ART	\$7,085.71	\$0.00	\$0.00	\$0.00	\$7,085.71	\$5,799.97	\$1,285.74
806 HS BAND	\$12,879.80	\$0.00	\$0.00	\$0.00	\$12,879.80	\$2,173.85	\$10,705.95
807 HS BAND BOOSTER CONCESSION	\$53,365.55	\$0.00	\$0.00	\$1,722.41	\$51,643.14	\$14,108.33	\$37,534.81
808 HS OKLAHOMA CLOSE UP	\$473.50	\$0.00	\$0.00	\$0.00	\$473.50	\$0.00	\$473.50
809 HS HOSPITALITY COMMITTEE	\$565.77	\$52.00	\$0.00	\$0.00	\$617.77	\$325.00	\$292.77
810 HS STAY(STUD TCH AIDS YOUTH)	\$445.06	\$0.00	\$0.00	\$0.00	\$445.06	\$0.00	\$445.06
811 HS COUNSELING OFFICE	\$5,269.92	\$530.00	\$0.00	\$0.00	\$5,799.92	\$0.00	\$5,799.92
812 HS BUSINESS PROF ASSOC (BPA)	\$336.97	\$0.00	\$0.00	\$0.00	\$336.97	\$105.00	\$231.97
814 HS AP EXAMS	\$4,328.08	\$0.00	\$0.00	\$0.00	\$4,328.08	\$0.00	\$4,328.08
815 HS FCCLA	\$2,223.28	\$0.00	(\$60.00)	\$106.00	\$2,057.28	\$710.02	\$1,347.26
816 HS INDIAN ED PANTRY	\$83.27	\$0.00	\$0.00	\$0.00	\$83.27	\$83.27	\$0.00
817 HS LIBRARY	\$1,344.83	\$0.00	\$0.00	\$0.00	\$1,344.83	\$200.00	\$1,144.83
818 HS NATIONAL HONOR SOCIETY	\$6,191.07	\$0.00	\$0.00	\$181.85	\$6,009.22	\$1,674.63	\$4,334.59
819 GREEN-THUMB CHIEFTAINS	\$5,512.95	\$0.00	\$0.00	\$142.18	\$5,370.77	\$1,022.15	\$4,348.62
820 HS NAACP	\$112.30	\$0.00	\$0.00	\$0.00	\$112.30	\$0.00	\$112.30
821 HS SENIORS 2024	\$2,578.26	\$0.00	\$0.00	\$0.00	\$2,578.26	\$0.00	\$2,578.26
822 HS SENIORS 2022	\$7,303.95	\$0.00	\$0.00	\$23.94	\$7,280.01	\$840.00	\$6,440.01
823 HS SENIORS 2023	\$2,792.81	\$0.00	\$0.00	\$0.00	\$2,792.81	\$0.00	\$2,792.81
824 HS SCIENCE & ENGINEERING	\$5,517.59	\$0.00	\$0.00	\$827.62	\$4,689.97	\$0.00	\$4,689.97
825 HS SPANISH HONOR SOCIETY	\$706.04	\$959.99	\$0.00	\$950.00	\$716.03	\$30.00	\$686.03
826 HS SPECIAL ED/OLYMPICS	\$12,809.01	\$0.00	\$0.00	\$0.00	\$12,809.01	\$0.00	\$12,809.01
827 HS STUDENT COUNCIL	\$1,971.71	\$776.81	\$0.00	\$377.95	\$2,370.57	\$897.05	\$1,473.52
828 HS VOCAL MUSIC	\$17,948.01	\$8,362.38	\$0.00	\$983.05	\$25,327.34	\$6,993.28	\$18,334.06
829 HS AG ED & FFA	\$36,415.11	\$1,883.00	\$0.00	\$2,174.29	\$36,123.82	\$15,096.89	\$21,026.93
830 HS LYONS SPED	\$1,704.98	\$0.00	\$0.00	\$172.28	\$1,532.70	\$250.00	\$1,282.70
831 HS YEARBOOK	\$6,725.49	\$150.00	\$0.00	\$0.00	\$6,875.49	\$5,857.60	\$1,017.89
832 HS SIZEMORE SPED	\$488.33	\$0.00	\$0.00	\$0.00	\$488.33	\$0.00	\$488.33
833 HS FISHING TEAM/CLUB	\$1,948.20	\$0.00	\$0.00	\$656.30	\$1,291.90	\$593.13	\$698.77
835 HS BAND AUXILIARIES	\$5,469.01	\$1,505.00	\$0.00	\$235.24	\$6,738.77	\$4,400.00	\$2,338.77
836 HS BAND TRIPS	\$65,709.28	\$13,527.04	\$0.00	\$39,331.20	\$39,905.12	\$749.71	\$39,155.41
837 HS BAND GRANTS	\$46,184.46	\$0.00	\$0.00	\$2,204.92	\$43,979.54	\$6,362.59	\$37,616.95
838 HS PING PINGS	\$10,961.48	\$0.00	\$0.00	\$9,224.00	\$1,737.48	\$0.00	\$1,737.48
840 HS INDIAN PARENT COMMITTEE	\$242.89	\$0.00	\$0.00	\$0.00	\$242.89	\$65.00	\$177.89
841 HS SAPULPA INDIAN CLUB	\$2,167.88	\$0.00	\$0.00	\$14.96	\$2,152.92	\$82.95	\$2,069.97
842 HS KEY CLUB	\$719.58	\$0.00	\$0.00	\$0.00	\$719.58	\$390.00	\$329.58
843 HS GSA, GAY STRAIGHT ALLIANCE	\$68.71	\$0.00	\$0.00	\$0.00	\$68.71	\$0.00	\$68.71
844 HS PRODUCTIONS	\$11,871.41	\$655.40	\$0.00	\$769.40	\$11,757.41	\$2,792.66	\$8,964.75
845 HS CULINARY ARTS	\$657.78	\$0.00	\$0.00	\$120.00	\$537.78	\$500.00	\$37.78
846 HS JROTC	\$26,178.68	\$30.00	\$0.00	\$2,312.86	\$23,895.82	\$10,422.74	\$13,473.08
848 HS SCHOOL NURSE	\$1,813.34	\$0.00	\$0.00	\$0.00	\$1,813.34	\$0.00	\$1,813.34
849 BACKPACK FOOD PANTRY	\$7,073.49	\$0.00	\$0.00	\$0.00	\$7,073.49	\$6,974.56	\$98.93
850 LOCAL SCHOLARSHIPS	\$36,606.42	\$0.00	\$0.00	\$0.00	\$36,606.42	\$0.00	\$36,606.42
851 HS SENIOR GIRL EVENTS	\$2,705.65	\$0.00	\$0.00	\$0.00	\$2,705.65	\$0.00	\$2,705.65
852 HS FIRST ROBOTICS	\$20,702.01	\$0.00	\$0.00	\$0.00	\$20,702.01	\$0.00	\$20,702.01
854 HS INDIAN ED STAFF DEV	\$2,405.97	\$385.00	\$0.00	\$0.00	\$2,790.97	\$750.00	\$2,040.97
855 HS PHYSICS	\$684.22	\$0.00	\$0.00	\$0.00	\$684.22	\$0.00	\$684.22
856 E-SPORTS	\$5,587.50	\$0.00	\$0.00	\$161.68	\$5,425.82	\$198.46	\$5,227.36
857 JH OFFICE	\$1,337.57	\$135.00	\$0.00	\$93.48	\$1,379.09	\$1,009.71	\$369.38
860 JH LIBRARY	\$1,115.53	\$0.00	\$0.00	\$0.00	\$1,115.53	\$0.00	\$1,115.53
863 JH STUDENT COUNCIL	\$1,523.36	\$0.00	\$0.00	\$0.00	\$1,523.36	\$441.60	\$1,081.76
864 JH VOCAL MUSIC	\$8,050.29	\$0.00	\$0.00	\$0.00	\$8,050.29	\$494.61	\$7,555.68
866 JH YEARBOOK	\$5,125.10	\$0.00	\$0.00	\$0.00	\$5,125.10	\$0.00	\$5,125.10

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
870 JH ART	\$4,648.34	\$0.00	\$0.00	\$0.00	\$4,648.34	\$3,841.70	\$806.64
871 JH TAPS	\$315.81	\$0.00	\$0.00	\$0.00	\$315.81	\$0.00	\$315.81
872 STEM JH MATH & SCIENCE	\$4,239.76	\$0.00	\$0.00	\$0.00	\$4,239.76	\$0.00	\$4,239.76
874 JR HIGH GRANTS	\$5,302.32	\$0.00	\$0.00	\$0.00	\$5,302.32	\$1,756.74	\$3,545.58
877 MS OFFICE	\$5,442.09	\$0.00	\$0.00	\$262.84	\$5,179.25	\$1,268.52	\$3,910.73
878 MS LIBRARY	\$3,414.54	\$0.00	\$0.00	\$0.00	\$3,414.54	\$10.00	\$3,404.54
879 MS STUDENT OF THE MONTH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
880 MS STUDENT COUNCIL	\$18.90	\$0.00	\$0.00	\$0.00	\$18.90	\$0.00	\$18.90
881 MS YEARBOOK	\$332.24	\$70.00	\$0.00	\$0.00	\$402.24	\$0.00	\$402.24
883 MS CHOIR	\$10,200.75	\$0.00	\$0.00	\$476.32	\$9,724.43	\$2,398.15	\$7,326.28
886 MS NJHS	\$907.98	\$476.00	\$0.00	\$0.00	\$1,383.98	\$0.00	\$1,383.98
887 7TH/8TH GR VOLLEYBALL	\$636.33	\$0.00	\$0.00	\$0.00	\$636.33	\$0.00	\$636.33
888 MS GRANTS	\$1,242.09	\$0.00	\$0.00	\$0.00	\$1,242.09	\$1,056.00	\$186.09
891 GT REDDING	\$7.03	\$0.00	\$0.00	\$0.00	\$7.03	\$0.00	\$7.03
892 SPED DIRECTOR	\$447.34	\$0.00	\$0.00	\$0.00	\$447.34	\$0.00	\$447.34
893 LIBERTY LIBRARY	\$935.73	\$0.00	\$0.00	\$0.00	\$935.73	\$10.00	\$925.73
894 LIBERTY MISC	\$1,616.66	\$0.00	\$0.00	\$111.50	\$1,505.16	\$657.52	\$847.64
895 LIBERTY FUNDRAISING	\$2,897.37	\$3,641.00	\$0.00	\$0.00	\$6,538.37	\$769.00	\$5,769.37
896 LIBERTY STEM CLUB	\$23,989.08	\$1,400.00	\$0.00	\$34.65	\$25,354.43	\$22,296.30	\$3,058.13
897 LIBERTY GRANTS	\$13,449.98	\$0.00	\$0.00	\$1,461.36	\$11,988.62	\$10,505.61	\$1,483.01
900 FREEDOM MISC	\$2,266.60	\$633.72	\$0.00	\$0.00	\$2,900.32	\$527.53	\$2,372.79
901 FREEDOM FUNDRAISING	\$449.77	\$630.00	\$0.00	\$346.50	\$733.27	\$0.00	\$733.27
902 FREEDOM LIBRARY	\$1,769.63	\$12.00	\$0.00	\$0.00	\$1,781.63	\$59.82	\$1,721.81
903 FREEDOM GRANTS	\$4,355.95	\$0.00	\$0.00	\$0.00	\$4,355.95	\$3,882.11	\$473.84
904 FREEDOM TAPS	\$11,236.10	\$4,025.31	\$0.00	\$312.06	\$14,949.35	\$3,062.45	\$11,886.90
907 JEFFERSON HTS MISC	\$2,788.72	\$0.00	\$0.00	\$57.43	\$2,731.29	\$908.01	\$1,823.28
908 JEFFERSON HTS FUNDRAISING	\$13,791.51	\$346.00	\$0.00	\$647.17	\$13,490.34	\$3,714.38	\$9,775.96
910 JEFFERSON HTS GRANTS	\$13,005.24	\$0.00	\$0.00	\$0.00	\$13,005.24	\$2,346.48	\$10,658.76
911 JEFFERSON HTS LIBRARY	\$1,926.20	\$0.00	\$0.00	\$0.00	\$1,926.20	\$460.00	\$1,466.20
919 HOLMES PARK MISC	\$6,117.58	\$0.00	\$0.00	\$16.96	\$6,100.62	\$3,483.04	\$2,617.58
920 HOLMES PARK FUNDRAISING	\$24,205.17	\$6,076.85	\$0.00	\$3,953.46	\$26,328.56	\$7,349.76	\$18,978.80
921 HOLMES PARK LIBRARY	\$2,038.81	\$0.00	\$0.00	\$0.00	\$2,038.81	\$0.00	\$2,038.81
922 HOLMES PARK GRANTS	\$5,026.71	\$0.00	\$0.00	\$0.00	\$5,026.71	\$3,661.23	\$1,365.48
928 REVOLUTIONARY DAYS	\$450.00	\$0.00	\$0.00	\$119.20	\$330.80	\$0.00	\$330.80
929 DISTRICT STEM	\$29,394.06	\$0.00	\$0.00	\$6,202.93	\$23,191.13	\$638.58	\$22,552.55
930 SAPULPA ACADEMIC CONF	\$267.36	\$0.00	\$0.00	\$0.00	\$267.36	\$0.00	\$267.36
931 BENEVOLENCE FUND	\$10,200.00	\$0.00	\$0.00	\$0.00	\$10,200.00	\$1,000.00	\$9,200.00
933 NOW (INTEREST INCOME)	\$22,632.44	\$2,303.41	\$0.00	\$0.00	\$24,935.85	\$100.00	\$24,835.85
934 DRIVERS EDUCATION	\$2,100.00	\$0.00	\$0.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00
936 STEM-CAMP INVENTION	\$9,887.50	\$0.00	\$0.00	\$0.00	\$9,887.50	\$0.00	\$9,887.50
937 LATCHKEY	\$73,285.08	\$12,340.04	\$0.00	\$253.10	\$85,372.02	\$2,740.54	\$82,631.48
938 COLLINS FOUNDATION	\$27,119.25	\$0.00	\$0.00	\$0.00	\$27,119.25	\$0.00	\$27,119.25
939 EDUCATION FOUNDATION	\$79.90	\$0.00	\$0.00	\$0.00	\$79.90	\$0.00	\$79.90
940 SPARK	\$49,194.98	\$0.00	\$0.00	\$0.00	\$49,194.98	\$1,692.62	\$47,502.36
941 LOCAL SCH CHILD WELFARE	\$35,707.94	\$0.00	\$0.00	\$1,194.69	\$34,513.25	\$12,961.04	\$21,552.21
942 HOT SPOT INSURANCE	\$685.00	\$20.00	\$0.00	\$0.00	\$705.00	\$0.00	\$705.00
943 ALTERNATIVE SCHOOL GRANTS	\$625.55	\$0.00	\$0.00	\$0.00	\$625.55	\$589.93	\$35.62
945 SPS FOOD SERV ASSOC	\$7,515.14	\$0.00	\$0.00	\$0.00	\$7,515.14	\$0.00	\$7,515.14
946 SOFT DRINK MONEY	\$13,314.28	\$1,016.36	\$0.00	\$400.94	\$13,929.70	\$1,584.57	\$12,345.13
947 ALTERNATIVE SCHOOL	\$3,779.06	\$250.00	\$0.00	\$6.29	\$4,022.77	\$570.44	\$3,452.33
949 CLEARING ACCOUNT	\$75.61	\$0.00	\$0.00	\$0.00	\$75.61	\$0.00	\$75.61
950 SERVICE CENTER	\$367.43	\$0.00	\$0.00	\$0.00	\$367.43	\$0.00	\$367.43
952 CHROMEBOOK INS/REPAIR	\$51,538.21	\$179.01	\$0.00	\$0.00	\$51,717.22	\$0.00	\$51,717.22
954 5TH GRADE ELEM BASKETBALL	\$970.25	\$0.00	\$0.00	\$0.00	\$970.25	\$0.00	\$970.25
956 CENTENNIAL PLAZA PROJECT	\$1,973.34	\$0.00	\$0.00	\$0.00	\$1,973.34	\$0.00	\$1,973.34
957 HOMELESS	\$564.99	\$0.00	\$0.00	\$0.00	\$564.99	\$0.00	\$564.99
960 ATHLETIC SPORTS OVERALL	\$8,680.73	\$0.00	\$0.00	\$3,369.63	\$5,311.10	\$3,372.57	\$1,938.53

Sapulpa Public Schools

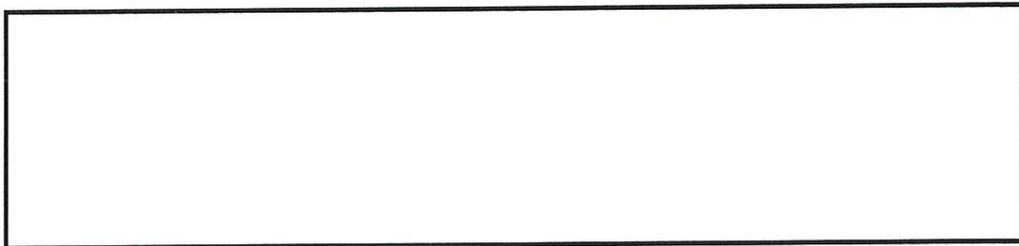
Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

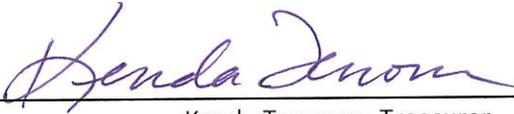
	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
961 FOOTBALL BUDGET	\$11,042.72	\$0.00	\$0.00	\$1,066.96	\$9,975.76	\$416.26	\$9,559.50
962 BOYS BASKETBALL BUDGET	\$4,838.32	\$0.00	\$0.00	\$520.00	\$4,318.32	\$3,988.50	\$329.82
963 GIRLS BASKETBALL BUDGET	\$3,254.37	\$0.00	\$0.00	\$2,086.99	\$1,167.38	\$897.27	\$270.11
964 BASEBALL BUDGET	\$8,478.75	\$0.00	\$0.00	\$0.00	\$8,478.75	\$4,256.00	\$4,222.75
965 SOFTBALL BUDGET	\$3,136.51	\$0.00	\$0.00	\$0.00	\$3,136.51	\$0.00	\$3,136.51
966 WRESTLING BUDGET	\$6,384.65	\$0.00	\$0.00	\$2,335.82	\$4,048.83	\$3,124.68	\$924.15
967 TENNIS BUDGET	\$1,257.29	\$0.00	\$0.00	\$0.00	\$1,257.29	\$0.00	\$1,257.29
968 TRACK BUDGET	\$3,798.99	\$0.00	\$0.00	\$0.00	\$3,798.99	\$0.00	\$3,798.99
969 GOLF BUDGET	\$6,291.03	\$0.00	\$0.00	\$2,267.00	\$4,024.03	\$98.00	\$3,926.03
971 ATHLETIC - BOOSTER CLUB	\$120,873.21	\$8,477.33	\$0.00	\$12,442.55	\$116,907.99	\$19,416.00	\$97,491.99
972 CROSS COUNTRY BUDGET	\$10,957.83	\$0.00	\$0.00	\$1,818.57	\$9,139.26	\$922.25	\$8,217.01
973 BOYS SOCCER BUDGET	\$4,769.06	\$0.00	\$0.00	\$0.00	\$4,769.06	\$500.00	\$4,269.06
974 ATHLETICS - TRAINER	\$6.51	\$0.00	\$0.00	\$0.00	\$6.51	\$0.00	\$6.51
975 GIRLS SOCCER BUDGET	\$10,518.04	\$0.00	\$0.00	\$0.00	\$10,518.04	\$6,182.00	\$4,336.04
976 GIRLS VOLLEYBALL BUDGET	\$3,623.16	\$0.00	\$0.00	\$25.00	\$3,598.16	\$540.00	\$3,058.16
977 CHEER BUDGET	\$1,453.63	\$350.00	\$0.00	\$39.88	\$1,763.75	\$496.77	\$1,266.98
978 ALL EVENTS GATE	\$18,337.16	\$3,359.35	\$0.00	\$3,599.29	\$18,097.22	\$5,896.14	\$12,201.08
979 JR HIGH CHEER	\$3,893.75	\$0.00	\$0.00	\$0.00	\$3,893.75	\$3,787.95	\$105.80
983 DRUG TEST-PHYSICALS	\$7,478.79	\$56.97	\$60.00	\$977.78	\$6,617.98	\$3,758.78	\$2,859.20
986 CHIEFTAIN CENTER CONCESSION	\$10,585.67	\$559.33	\$0.00	\$6,168.41	\$4,976.59	\$1,068.78	\$3,907.81
Total	\$1,238,569.31	\$75,868.46	\$0.00	\$116,515.63	\$1,197,922.14	\$251,256.83	\$946,665.31

TREASURER'S SUMMARY
DECEMBER 2021

	GENERAL FUND	BUILDING FUND	CH NUTR FUND	BOND FUND	SINKING FUND	INSURANCE FUND
BEG BALANCE	1,015,024.88	32,171.00	494,572.16	2,474,664.47	807,870.61	0.00
DEPOSITS	2,379,734.45	21,654.53	224,336.38	0.00	103,460.98	390,760.81
CHECKS ISSUED						
Current Year	2,213,842.29	60,090.84	123,679.66	28,269.00	8,061.94	390,760.81
Prior Year	537.88	0.00	0.00	38,906.69	0.00	
END BALANCE	1,180,379.16	-6,265.31	595,228.88	2,407,488.78	903,269.65	0.00
Last Yr Same Month	970,140.59	-81,434.03	80,066.84	2,620,489.46	463,119.40	4,316.85
Gain or (Loss)	210,238.57	75,168.72	515,162.04	-213,000.68	440,150.25	-4,316.85



I CERTIFY THAT THIS REPORT, SUMMARIZED ON PAGES 1, 2, AND 3
IS CORRECT AND IN ACCORDANCE WITH THE RECORDS.


Kenda Terrones, Treasurer

GENERAL FUNDPREVIOUS
TOTALCURRENT
MONTHNEW
YR-TO-DATELocal Revenue

Current Ad Valorem	27,520.39	96,793.79	124,314.18
Prior Ad Valorem	106,346.81	7,531.65	113,878.46
Homestead & In Lieu Tax	3,861.10	29,093.57	32,954.67
Interest Earned	3,830.54	483.72	4,314.26
Rental of Facilities	0.00	0.00	0.00
Sale of Surplus Equipment	0.00	0.00	0.00
Insurance Recovery	0.00	0.00	0.00
Workers' Compensation	0.00	0.00	0.00
Misc Reimbursements	52,194.27	5,789.46	57,983.73
Donations and Contributions	5,760.22	0.00	5,760.22
Repayment from CNF	0.00	0.00	0.00
Repayment from Activity Fd	<u>12,611.16</u>	<u>0.00</u>	<u>12,611.16</u>
Local TOTALS	212,124.49	139,692.19	351,816.68

County Revenue

Mill Levy	20,497.77	12,953.79	33,451.56
Mortgage Tax	<u>76,274.75</u>	<u>11,222.17</u>	<u>87,496.92</u>
County TOTALS	96,772.52	24,175.96	120,948.48

State Revenue

Gross Production	74,577.54	16,198.44	90,775.98
Auto Tags	731,203.91	132,625.51	863,829.42
School Land	184,461.52	41,142.69	225,604.21
Tax Stamps & Other Misc	2,277.75	420.79	2,698.54
Farm Implement Tax Stamp	0.00	0.00	0.00
State Aid (Fdn. & Incentive)	4,206,169.16	1,023,122.23	5,229,291.39
Flexible Benefit	867,775.98	208,798.83	1,076,574.81
Alternative Ed/High Challenge	0.00	0.00	0.00
Staff Development	0.00	0.00	0.00
National Board Cert Stipends	0.00	0.00	0.00
Reading Sufficiency	0.00	59,501.84	59,501.84
State Textbook Allocation	305,019.62	0.00	305,019.62
Driver's Education	1,320.00	0.00	1,320.00
Okla Parents as Teachers	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
State Misc/ACE Technology	0.00	0.00	0.00
State Misc/ACE Remediation	0.00	0.00	0.00
State Misc/Gear Up (022)	0.00	0.00	0.00
Robotics Grant (3690)	0.00	0.00	0.00
Vocational Salaries	3,660.00	11,760.00	15,420.00
Voc. Incentive Assistance	18,223.00	18,223.00	36,446.00
Okla Education Lottery Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State TOTALS	6,394,688.48	1,511,793.33	7,906,481.81

Federal RevenueY-T-DCURY-T-D

FEMA.	0.00	0.00	0.00
Title VII - Indian Ed (561)	69,400.59	14,508.75	83,909.34

JROTC	28,282.80	5,656.68	33,939.48
SIG Grants -Liberty	0.00	0.00	0.00
Title I (511)	272,787.53	51,961.25	324,748.78
Title II Part A (541)	119,244.67	15,087.09	134,331.76
IDEA-B Flow Thru (621)	157,096.02	242,993.11	400,089.13
IDEA-B Preschool 3-5 (641)	4,447.65	2,372.81	6,820.46
Other Federal Programs		5,233.70	
Title 10 (596)	16,550.65	8,192.79	24,743.44
JOM (563)	0.00	34,229.96	34,229.96
CARES/ESSER/ARP	1,471,808.49	323,836.83	1,795,645.32
Carl Perkins (421)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Federal TOTALS	704,072.97	2,838,457.67
TOTAL GEN FUND	8,843,203.89	2,379,734.45	11,217,704.64
<u>BUILDING FUND</u>			
Current Taxes	0.00	13,823.82	13,823.82
Prior Taxes	16,276.11	1,075.65	17,351.76
In Lieu of Taxes	2,841.49	4,155.06	6,996.55
Facility Rental	5,500.00	1,100.00	6,600.00
Insurance Recovery	0.00	0.00	0.00
Farm Implement Tax Stamp	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
FEMA	0.00	0.00	0.00
Donations and Contributions	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
	Building Fund TOTALS	21,654.53	44,772.13
<u>CHILD NUTR FUND</u>			
Local (Meals, Interest, etc)	47,499.59	13,312.74	60,812.33
State Reimbursement	115,452.74	11,987.82	127,440.56
Federal Reimbursement	<u>656,462.72</u>	<u>199,035.82</u>	<u>855,498.54</u>
	Child Nutrition Fund TOTALS	224,336.38	1,043,751.43
<u>TOTAL GF/BF/CNF</u>	9,687,236.54	2,625,725.36	12,306,228.20
<u>BOND FUND</u>			
Interest	0.00	0.00	0.00
Sale of New Bonds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Bond Fund TOTALS	0.00	0.00
<u>SINKING FUND</u>			
Current Taxes	0.00	74,691.90	74,691.90
Prior Taxes	93,564.31	6,318.73	99,883.04
In Lieu of Taxes	15,997.99	22,450.35	38,448.34
Interest/In Lieu Reimb	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
Farm Implement Tax Stamp	0.00	0.00	0.00
Premium on Bonds Sold	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sinking Fund TOTALS	103,460.98	213,023.28
<u>INSURANCE REIMBURSEMENT FUND</u>	151,697.18	390,760.81	542,457.99
GRAND TOTAL	9,948,496.02	3,119,947.15	13,061,709.47

Bank Reconciliation
12/31/2021

Bank Balances per Statement	
Repurchase Account	\$ 5,949,681.83
Master Account	\$ 5,000.21
Child Nutrition Clearing	\$ 8,580.12
Total Statements	\$ 5,963,262.16
	\$ -
Bank Balance	\$ 5,963,262.16
Less Outstanding	\$ 883,161.00
Cash Balance	<u>\$ 5,080,101.16</u>
Balance Sheet	\$ 5,080,101.16
Difference	\$ -

GENERAL FUND EXPENDITURE COMPARISON

<u>ACCOUNTS PAYABLE</u>						<u>CERTIFIED PAYROLL</u>						<u>SUPPORT PAYROLL</u>					
		Monthly		YTD				Monthly		YTD				Monthly		YTD	
AP 2020-21	AP 2021-22	Diff	Sub Total	% Change		Cert 20-21	Cert 21-22	Diff	Sub Total	% Change		Supp 20-21	Supp 21-22	Diff	Sub Total	% Change	
Jul	460,202	694,151	233,949	233,949	50.84%	Jul	239,144	214,566	-24,578	-24,578	-10.28%	Jul	129,025	132,644	3,619		
Aug	155,127	79,167	-75,960	157,989	-48.97%	Aug	964,852	1,452,958	488,105	463,528	48.04%	Aug	379,901	733,069	353,168	356,787	93.92%
Sep	222,371	272,256	49,884	207,873	22.43%	Sep	1,584,834	1,567,036	-17,797	445,730	-1.12%	Sep	503,764	646,172	142,408	499,194	28.27%
Oct	248,396	208,046	-40,350	167,524	-16.24%	Oct	1,581,963	1,567,024	-14,939	430,791	-0.94%	Oct	506,419	540,292	33,873	533,067	6.69%
Nov	183,427	426,686	243,260	410,783	132.62%	Nov	1,574,157	1,576,235	2,078	432,869	0.13%	Nov	507,806	554,705	46,899	579,966	9.24%
Dec	184,321	93,945	-90,376	320,407	-49.03%	Dec	1,556,857	1,573,107	16,250	449,120	1.04%	Dec	496,943	546,790	49,847	629,813	10.03%
Jan	87,768		-87,768	232,639	-100.00%	Jan	1,542,376		-1,542,376	-1,093,256	-100.00%	Jan	497,792		-497,792	132,021	-100.00%
Feb	142,143		-142,143	90,496	-100.00%	Feb	1,611,674		-1,611,674	-2,704,931	-100.00%	Feb	499,848		-499,848	-367,827	-100.00%
Mar	157,122		-157,122	-66,626	-100.00%	Mar	1,555,055		-1,555,055	-4,259,986	-100.00%	Mar	495,079		-495,079	-862,906	-100.00%
Apr	133,901		-133,901	-200,528	-100.00%	Apr	1,565,920		-1,565,920	-5,825,906	-100.00%	Apr	496,138		-496,138	-1,359,044	-100.00%
May	150,189		-150,189	-350,717	-100.00%	May	1,606,172		-1,606,172	-7,432,078	-100.00%	May	511,355		-511,355	-1,870,399	-100.00%
Jun	186,107		-186,107	-536,824	-100.00%	Jun5-Aug5	3,648,685		-3,648,685	-11,080,763	-100.00%	Jun5-Aug5	1,008,168		-1,008,168	-2,878,567	-100.00%
TOTAL	2,311,075	1,774,251	-536,824			19,031,690	7,950,927					6,032,239	3,153,671				
		350,000					640,250						-5,423	13,863,676			

ACCOUNTS PAYABLE AND PAYROLL SUMMARY

AP&PR 20-21	YTD TOTAL	AP&PR 19-20	YTD TOTAL	Mo Diff	Mo % Change	Total % Change	
Jul	1,041,361	699,346	699,346	342,015	48.90%	48.90%	
Aug	2,266,455	1,499,880	2,199,227	766,574	51.11%	50.41%	
Sep	2,485,464	2,310,969	4,510,196	174,495	7.55%	28.45%	
Oct	2,315,362	2,336,778	6,846,974	-21,416	-0.92%	18.43%	
Nov	2,557,627	2,265,390	9,112,364	292,236	12.90%	17.05%	
Dec	2,213,842	2,238,121	11,350,485	-24,279	-1.08%	13.48%	
Jan	0	2,127,936	13,478,421	-2,127,936	-598,311	-100.00%	-4.44%
Feb	0	2,253,665	15,732,087	-2,253,665	-2,851,976	-100.00%	-18.13%
Mar	0	2,207,257	17,939,343	-2,207,257	-5,059,233	-100.00%	-28.20%
Apr	0	2,195,959	20,135,303	-2,195,959	-7,255,192	-100.00%	-36.03%
May	0	2,267,716	22,403,018	-2,267,716	-9,522,908	-100.00%	-42.51%
Jun	0	4,842,960	27,245,979	-4,842,960	-14,365,868	-100.00%	-52.73%
TOTAL	12,880,110.15	27,245,978.51		-14,365,868			

YTD TOTALS

AP YTD%	CP YTD%	SP YTD%	
50.84%	-10.28%	0.00%	Jul
25.68%	38.50%	70.11%	Aug
24.81%	15.98%	49.29%	Sep
15.42%	9.86%	35.09%	Oct
32.36%	7.28%	28.61%	Nov
22.04%	5.99%	24.95%	Dec
15.09%	-12.09%	4.37%	Jan
5.37%	-25.38%	-10.45%	Feb
-3.62%	-34.89%	-21.48%	Mar
-10.15%	-42.29%	-30.12%	Apr
-16.50%	-48.31%	-37.23%	May
-23.23%	-58.22%	-47.72%	(Jun)

EXPENDITURE PERCENTAGES

	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	09-10	08-09	07-08
AP	13.78%	8.78%	9.81%	9.13%	9.18%	12.85%	13.66%	12.31%	11.42%	12.13%	13.59%	14.13%	13.89%	16.06%	16.74%
CERT	61.73%	67.79%	67.46%	68.01%	69.37%	66.32%	65.73%	69.14%	68.24%	68.44%	68.45%	67.09%	67.34%	64.94%	64.13%
SUPP	24.48%	23.45%	22.73%	22.86%	21.45%	20.82%	20.60%	18.55%	20.34%	19.42%	17.97%	18.78%	18.77%	19.00%	19.13%
ALL PR	86.22%	91.24%	90.19%	90.87%	90.82%	87.15%	86.34%	87.69%	88.58%	87.87%	86.41%	85.87%	86.11%	83.94%	83.26%
TOTAL	99.99%	100.01%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

UTILITIES COMPARISON 2019-20 TO 2021-22

	410	623	624	625	627	MO	YTD			
	<u>Water</u>	<u>Diesel</u>	<u>Electricity</u>	<u>Gasoline</u>	<u>Nat'l Gas</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>MONTHLY</u>	<u>YEAR</u>	<u>%</u>
								<u>INCR/DECR</u>	<u>INCR/DECR</u>	
Jul 19	13,466		39,988		1,268	54,722	54,722	-12,847	-12,847	-23.48%
Aug 19	13,155	2,489	45,733	3,535	2,309	67,221	121,943	-20,492	-33,339	-27.34%
Sep 19	14,550	7,658	60,281	2,961	2,180	87,630	209,573	3,036	-30,304	-14.46%
Oct 19	16,451	12,725	71,410	3,270	2,326	106,181	315,754	10,870	-19,434	-6.15%
Nov 19	15,551	15,630	63,334	3,025	2,770	100,310	416,064	4,756	-14,677	-3.53%
Dec 19	13,565	11,586	40,967	3,044	6,698	75,861	491,925	6,119	-8,558	-1.74%
Jan 20	11,527	8,678	31,172	2,177	11,529	65,083	557,008	-4,619	-13,176	-2.37%
Feb 20	12,686	12,922	32,651	2,267	11,073	71,599	628,607	-278	-13,454	-2.14%
Mar 20	14,190	11,861	32,612	2,996	9,726	71,385	699,992	-58	-13,512	-1.93%
Apr 20	12,437	7,470	30,640	3,068	6,577	60,192	760,184	-5,809	-19,321	-2.54%
May 20	10,737	761	27,032	1,185	3,845	43,560	803,745	-24,256	-43,577	-5.42%
Jun 20	10,610	1,058	25,283	1,249	2,592	40,791	844,536	-17,163	-60,739	-7.19%
Jul 20	7,504		0		2,429	9,933	9,933	-44,789	-44,789	-450.92%
Aug 20	12,954	1,762	45,182	746	2,225	62,870	72,802	-4,351	-49,141	-67.50%
Sep 20	13,694	3,558	58,396	1,142	2,769	79,559	152,361	-8,071	-57,212	-37.55%
Oct 20	16,814	7,674	57,472	2,760	3,155	87,875	240,236	-18,306	-75,518	-31.43%
Nov 20	18,346	7,728	50,184	1,452	4,687	82,397	322,633	-17,913	-93,431	-28.96%
Dec 20	17,205	5,926	34,191	1,271	7,136	65,729	388,363	-10,131	-103,562	-26.67%
Jan 21	14,490	3,226	29,178	892	12,302	60,088	448,450	-4,996	-108,558	-24.21%
Feb 21	16,374	8,994	29,777	1,937	15,536	72,617	521,068	1,018	-107,539	-20.64%
Mar 21	15,956	6,443	29,168	1,247	33,530	86,345	607,413	14,960	-92,579	-15.24%
Apr 21	13,183	12,146	29,306	2,385	10,674	67,694	675,107	7,502	-85,078	-12.60%
May 21	13,819	15,220	27,752	4,436	8,679	69,906	745,013	26,346	-58,731	-7.88%
Jun 21	19,708	12,494	30,586	2,609	3,519	68,916	813,929	28,125	-30,606	-3.76%
Jul 21	6,122		31,962	0	1,042	39,126	39,126	29,193	29,193	74.61%
Aug 21	13,241	634	52,342	3,172	2,223	71,612	110,738	8,743	37,936	34.26%
Sep 21	17,934	5,877	59,873	2,931	3,471	90,085	200,823	10,526	48,462	24.13%
Oct 21	17,120	14,216	70,644	3,824	3,934	109,738	310,561	21,863	70,325	22.64%
Nov 21	18,411	14,199	66,410	4,413	4,958	108,392	418,953	25,995	96,320	22.99%
Dec 21	7,965	11,911	40,804	3,383	2,056	66,119	485,072	389	96,709	19.94%

General Fund
WORKING BUDGET

WADM

State Allocation (projected)
Other State Revenue
Local and County Revenue
Federal Grant Revenue

CURRENT YEAR REVENUE (EON)

Prior Year Carryover

Total Revenue per EON

Projected Expenses

Salaries
Benefits
Purchased Professional & Technical Services
Contracted Property Services
Other Contracted Services
Supplies & Materials
Property Expenses
Other Objects

Total Expenses

Projected Carryover

	Budgeted 2021-22 5732	
	11,367,222.70	
	5,241,398.30	
	8,116,380.00	
	<u>5,776,895.00</u>	
CURRENT YEAR REVENUE (EON)	30,501,896.00	
	<u>2,624,298.00</u>	
Total Revenue per EON	33,126,194.00	
	20,650,000.00	
	6,200,000.00	
	550,000.00	
	250,000.00	
	550,000.00	
	1,700,000.00	
	150,000.00	
	450,000.00	
	<u>-</u>	
Total Expenses	30,500,000.00	
Projected Carryover	2,626,194.00	8.61%

UNIVERSITY OF CENTRAL OKLAHOMA TEACHER EDUCATION PROGRAM PARTNER SCHOOL AGREEMENT

- I. This Partner School Agreement is made between the University of Central Oklahoma and _____ (the "Partner School").
- II. It is the desire of the University to utilize resources of the Partner School for teacher candidates enrolled in education courses involving clinical experiences and/or student teaching, and the Partner School has such facilities and is willing to cooperate with the University in making them available for educational purposes.

A. The University and the Partner School jointly agree:

1. The Partner School and the University agree to cooperate in the placement of teacher candidates. The Partner School has no obligation to work with teacher candidates who are initially considered to be, or are later found to be, unsuited to the Partner School clinical experience and/or student teaching assignment.
2. Access to teacher candidate records shall be governed by the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. § 1232g.,
3. No party to this agreement shall, in connection with any aspect of its performance, discriminate against any person because of perceived or actual race, creed, color, gender, age, religion, disability, veteran's status, sexual orientation, or national or ethnic origin.
4. It is mutually agreed that neither party has any financial obligation to compensate the other for performance under this Agreement. Compensation cannot be provided to teacher candidates for clinical experience and/or the student teaching assignment. Student teachers **may not** be utilized as substitute teachers during their assignment.
5. The University and the Partner School agree to prohibit teacher candidates, faculty, or staff from publishing any confidential materials of the Partner School as a direct result of the clinical experience and/or student teaching experience in the Partner School, unless such publication is approved for release, in writing, by the Partner School and the University.
6. The University and the Partner School agree to apply/utilize the strategies identified in Attachment 1 to co-teaching experiences provided under this agreement.

B. Responsibility of the University:

1. The University will designate a University liaison to work with the Partner School or district who will coordinate the placement of teacher candidates.
2. The University will communicate with the Partner School, prior to the placement of teacher candidates, to review the purpose, provisions, and responsibilities involved in the clinical experience and/or student teaching assignments.
3. The University's Teacher Education Services Office will provide the assignments, training activities, and assessment tools for teacher candidates. Successful completion of these items is necessary for teacher certification.

4. The University is responsible for monitoring the learning experiences of the teacher candidate. Each student teacher will be assigned a university supervisor to provide support and facilitate communications between the Partner School and the University. Each student teacher will be assigned a supervisor to observe and evaluate performance.
5. When circumstances beyond the control of the University or Partner School indicate the teacher candidate must be withdrawn, or if the Partner School is unable to meet the conditions of the agreement, the University has the responsibility to withdraw the teacher candidate from the Partner School. This action would be taken only in consultation with the Coordinator of Clinical Experiences and the Director of Educator Preparation.
6. The University agrees not to use the Partner School's name in any publications or advertising, except in University catalogues, bulletins, University accreditation reports and teacher candidate recruitment materials without prior written Partner School approval.
7. The following clauses are applicable to this agreement:
 - A. The University will provide each clinical experience and/or student teaching candidate in the Partner School with the current University policies, guidelines, and required practices.
 - B. The University will provide the Partner School with current information on dates of clinical experience and/or student teaching assignments and the nature of the educational assignment necessary for each teacher candidate.
 - C. The University will provide training for Partner School administrators and mentor teachers ("co-teachers") of clinical experience and/or student teaching candidates. These programs are planned to promote understanding of the curriculum of the university, to encourage communication and interaction, and to develop competence in clinical practice and/or student teaching. Training sessions will be delivered at the Partner School by the University lead supervisor and/or through digital or online tutorials.
 - D. The University will permit its faculty to participate as resource persons at Partner School activities on invitation from the Partner School and with the approval of the University.
8. The University shall ensure that each teacher candidate has passed a current criminal background check and sex offender registry as conducted by the vendor Trak-1, prior to the teacher candidate's clinical experience.

C. Responsibilities of the Partner School

1. The Partner School will allow the University to use its facilities for a clinical experience and/or student teaching assignment for teacher candidates enrolled at the University.
2. The Partner School will be responsible for the supervision of the teacher candidate's activities within the Partner School. The Partner School will collaborate with the University in determining a mentor teacher ("co-teacher") with a minimum of three years teaching experience in the teacher candidates' certification area to instruct and to supervise the teacher candidate. Student teachers will only be placed with Partner School mentors who have completed the University's co-teaching training (available in person and/or online) and who have demonstrated willingness and success collaborating with colleagues.
3. The Partner School will provide adequate work resources that enable the teacher candidate to function effectively. The Partner School is responsible for providing adequate provision for safeguarding confidential materials.
4. The Partner School will provide teacher candidates an initial orientation to the Partner School and appropriate learning experiences.

5. The Partner School will be responsible for prompt submission of reports that adequately describe the teacher candidate's performance, as required by the University.
6. The Partner School will communicate immediately with the supervisor, Coordinator of Clinical Experiences and/or the Director of Educator Preparation any concern regarding a teacher candidate's performance.
7. The Partner School will consult with the Coordinator of Clinical Experiences and/or the Director of Educator Preparation if specific circumstances arise that require the Partner School to ask that the teacher candidate be withdrawn from the clinical experience and/or student teaching assignment during the school year.
8. The Partner School will agree to arrange teacher candidate schedules that will not conflict with course responsibilities of the University.
9. The Partner School agrees to permit, upon reasonable request, the visitation of Partner School facilities by the University and by those agencies charged with the accreditation of the University.
10. The Partner School agrees to provide each teacher candidate in the Partner School all Partner School policies, rules, regulations, and expectations that are pertinent to the teacher candidate's role in the assignment.
11. The Partner School will provide adequate time for the clinical experience and/or student teaching mentor teacher ("co-teacher") to hold individual conferences with the teacher candidate as needed.
12. The Partner School will provide time for the clinical experience and/or student teaching mentor teacher ("co-teacher") to attend meetings mutually agreed upon between the Partner School and the University.

The Partnership Agreement includes expectations and responsibilities as identified throughout this document.

APPROVED:

Provost and VP for Academic Affairs, University of Central Oklahoma Date

Signature of School Administrator Email Date

Printed Name: _____ Title: _____

Note: This should be signed by the individual who, as chief administrative officer of the Facility/Organization can legally bind the institution in this Agreement. Please use the correct title (i.e., administrator, president, vice president, etc.), which may vary with each facility.

Attachment 1

Quality clinical experiences in P12 schools are influential on whether education majors finish their degree, complete teacher certification requirements, and stay in the profession. UCO is committed to collaborating with schools to ensure high quality placements for every teacher candidate. Our accreditors define “high quality” placements through several conditions:

- mentors (co-teachers) must be certified in the area in which they teach,
- mentors (co-teachers) must have at least 3 years of successful teaching experience,
- mentors (co-teachers) must demonstrate positive professional dispositions, **and**
- mentors (co-teachers) must not only be strong teachers but also strong mentors as demonstrated by their ability to work productively and collaboratively with colleagues.

Strong mentors dedicate time to making their classroom management strategies, instructional approaches (including planning, delivery and assessment) and other professional decisions explicit. These mentors must also provide accurate and ongoing feedback aimed at advancing the candidates’ skill sets. In an effort to share similar expectations regarding teacher candidates’ roles, responsibilities and training experiences, UCO has adopted a set of co-teaching strategies from St. Cloud University (MN), provided in this attachment, to guide clinical experiences. Descriptions of the different levels of clinical experience follow.

Level I: Clinical Experience 1 (CE1)

- I. Purpose
The purpose of the first clinical experience is to provide teacher candidates the opportunity to identify the knowledge, skills and dispositions involved in helping all students learn. This clinical experience is intended to help teacher candidates make informed decisions concerning the pursuit of a career in public education.
- II. Demand on Resources
The Level I clinical experience is the least intrusive as teacher candidates primarily complete targeted observations and interact with students in ways that assist the mentor (co-teacher). Appropriate co-teaching strategies include, but do not have to be limited to, the following: **One Teach, One Observe & One Teach, One Assist.**
- III. Clinical Hours Required **15**
- IV. Expectations of Partner School

In order to be a Level 1 partner school, Teacher Candidates should be given the opportunity to:

- experience actual classroom settings in their discipline;
- observe and assist a willing mentor teacher (co-teacher) who is an effective classroom manager and instructor and who will look for opportunities to implement co-teaching strategies 1 & 2;
- understand school policies and expectations such as working hours, records and reports, lesson planning and other responsibilities;
- observe student and teacher behaviors in a targeted manner (e.g., identifying questioning techniques used by the teacher, monitoring student engagement/responses during instruction, identifying effective classroom management approaches, etc.;
- interact with students to practice minimally intrusive classroom management strategies; and
- assist the mentor teacher with instructional tasks.

Level II: Pre-Internship (CE2)

I. Purpose

The purpose of the Pre-Internship is to provide teacher candidates targeted practice using theoretical and evidence-based approaches as identified on UCO's Clinical Experience Performance Rubric (CEPR) in diverse educational settings. This clinical experience is intended to give the teacher candidates some experience managing the classroom and engaging in instructional activities. We expect some of the targeted practice to include working with instructional and teacher-related (e.g., attendance, grading, management) technologies and interacting with emergent bilingual/language learning and special education (to include gifted) students. The Pre-Internship is to be completed the semester (spring) prior to student teaching (fall) so that candidate and mentor teacher (co-teacher) can develop a healthy working relationship and the teacher candidate can acclimate to the school. Our expectation is that during student teaching the teacher candidate is equipped and ready to participate in all professional responsibilities.

II. Demand on Resources

CE2 requires that teacher candidates engage more prominently in classrooms than during CE1. Through mentor teacher (co-teacher) guidance, the candidates will implement targeted strategies designed to advance learners' knowledge, strategies, and abilities in the content area. The emphasis during CE2 should be on the following co-teaching strategies: One Teach, One Assist; Station Teaching; Parallel Teaching; Supplemental Teaching; or Alternative (Differentiated) Teaching.

III. Clinical Hours

45 (Some programs are required to split these hours between two placements.)

IV. Expectations of Partner School

In addition to the expectations listed for the Level I school partnership, the Level II partner should provide teacher candidates the opportunity to:

- observe expertise in dedicated targeted areas including with emergent bilinguals and special education students;
- assist the mentor teacher with instructional tasks;
- understand and implement a variety of the 7 Co-Teaching strategies when appropriate; **and**
- interact with students in small groups to practice classroom management and targeted instructional strategies.

Level III: Student Teaching Internship (CE3)

I. Purpose

The purpose of student teaching is for teacher candidates to demonstrate and advance their knowledge, skills and dispositions related to teaching and learning in a P12 setting. This internship requires student teachers to be reflective, responsive and resourceful when planning, designing, and facilitating instruction and when assessing and reassessing student learning and classroom management approaches.

II. Demand on Resources

CE3 requires that student teachers complete their internship with a mentor teacher (co-teacher) who will work collaboratively utilize some, if not all, of the 7 Co-Teaching strategies. The co-teacher should need only to relinquish the class to the student teacher fully during his/her Unit of Instruction and should otherwise be engaged to some degree in sharing the instruction. The co-teacher must be

willing to discuss, plan, assess and reflect upon the teaching and learning in close collaboration with the student teacher. Research has demonstrated powerful benefits for students (including learning gains) and teacher colleagues when the co-teaching strategies adopted by UCO have been employed.

III. Clinical Hours Required

16 weeks, all day during regular contract hours, based on the P12 district's schedule

Early Release Agreement

With the teacher shortage in Oklahoma we are finding many schools are requesting to hire our student teachers for long-term substitute positions and/or full-time faculty positions. UCO will allow soon-to-be graduates to accept a paid full-time position after their twelfth week of unpaid student teaching (as per Oklahoma law) as long as the following protocol and **all** requirements are met:

- The hiring school must hire the teacher candidate for a long-term substitute position and/or full time faculty position in their field of certification.
- The school must provide a supportive mentor teacher and administrator to the teacher candidate.
- Our University supervisor will still complete remaining visits to assess the teacher candidate.
- The school where the teacher candidate was student teaching must be informed of the early release.
- The teacher candidate must be “graduation ready” regarding completed coursework and key assessments, positive indicators of student teaching performance, and passing scores on the appropriate Oklahoma Subject Area Test (OSAT) and the Oklahoma Professional Teaching Exam (OPTE) or Praxis Performance Assessment of Teaching (PPAT) required for certification. Additionally, Modern Languages majors must have a passing score on the Oral Proficiency Interview (OPI), and Special Education majors must have a passing score on the Oklahoma Reading Test (ORT).
- The University must receive a recommendation from the teacher candidate's University supervisor for early release.
- The teacher candidate will not officially be released until the University gives him/her final permission. (This process can take a couple of weeks.)
- The teacher candidate must continue to adhere to the UCO absence policy.
- The teacher candidate must attend required days here at UCO.
- Split block teacher candidates must complete at least six weeks in each block (Secondary and Elementary).

A teacher candidate hired through this protocol is paid by the hiring district as a substitute until after graduation and certification is received. At that time, the candidate is officially hired as a full-time faculty member. However, the teacher candidate is placed in his/her full-time teaching role and assumes all responsibilities immediately upon early release employment. The early release allows the hiring school to provide a trained teacher in the classroom to establish stability and a strong learning environment for P12 learners sooner rather than later.

IV. Expectations of Partner School

Level III partner schools must also be a Level I and II partner. In addition to the expectations for schools listed on Levels I and II, the school site must place teacher candidates with a strong mentor (co-teacher):

- through joint agreement between the school administrator and UCO personnel;
- who meets all required mentor criteria on page 4;
- who will work collaboratively with the teacher candidate and the university;
- who has completed UCO's Co-Teacher/Mentor Training, face-to-face or online;
- who has a history/ability of providing ongoing performance feedback to student teachers, including completing survey assessments needed by the university for program data and

- accreditation;
- who will commit time to co-planning;
- who will meet with University supervisors to document student teaching performance; **and**
- who will allow the teacher candidate to lead a Unit of Instruction during a period of solo teaching.

Alternative Pathway Clinical Experiences

UCO’s M.Ed. in Secondary Education program (and courses from other areas) provide training and support to candidates for alternative certification through the Oklahoma State Department of Education. As part of their coursework with us, they must complete time observing and assisting a strong mentor teacher who meets the criteria previously described on page 4. All observations will target particular instructional and classroom management processes, and interactions with students while assisting the mentor will allow candidates to practice behaviors that encourage professional relationships and student learning. Like our other teacher candidates, those completing the alternative path experiences will have cleared a national background check and will have signed UCO’s Code of Ethics prior to attending. The mentor teacher would need to allow the following for these candidates:

	Alternative Certification Candidates will...
Managing Secondary Classrooms	observe, assist the teacher and/or students, and as possible, lead a small group or class activity. (10 hours)
Meeting Secondary Students’ Needs	observe and consider physical, cognitive, and social-emotional development in relation to school climate, classroom climate and instructional strategies. (10 hours)
Advanced Educational Psychology	observe and analyze the learning environment in their teaching specialty in a secondary school. Students will conduct a needs assessment for the reference classroom. (10 hours)

Appendix: Co-Teaching Strategies & Examples

Strategy	Definition/Example
One Teach, One Observe	One teacher has primary responsibility while the other gathers specific observational information on students or the (instructing) teacher. The key to this strategy is to focus the observation – where the teacher doing the observation is observing specific behaviors. Example: One teacher can observe students for their understanding of directions while the other leads.
One Teach, One Assist	An extension of One Teach, One Observe. One teacher has primary instructional responsibility while the other assists students with their work, monitors behaviors, or corrects assignments. Example: While one teacher has the instructional lead, the person assisting can be the “voice” for the students when they do not understand or are having difficulties.
Station Teaching	The co-teaching pair divides the instructional content into parts – Each teacher instructs one of the groups, groups then rotate or spend a designated amount of time at each station – often an independent station will be used along with the teacher led stations. Example: One teacher might lead a station where the students play a money math game and the other teacher could have a mock store where the students purchase items and make change.
Parallel Teaching	Each teacher instructs half the students. The two teachers are addressing the same instructional material and presenting the material using the same teaching strategy. The greatest benefit to this approach is the reduction of student to teacher ratio. Example: Both teachers are leading a question and answer discussion on specific current events and the impact they have on our economy.

Supplemental Teaching	<p>This strategy allows one teacher to work with students at their expected grade level, while the other teacher works with those students who need the information and/or materials retaught, extended or remediated.</p> <p><i>Example:</i> One teacher may work with students who need reteaching of a concept while the other teacher works with the rest of the students on enrichment.</p>
Alternative (Differentiated)	<p>Alternative teaching strategies provide two different approaches to teaching the same information. The learning outcome is the same for all students however the avenue for getting there is different.</p> <p><i>Example:</i> One instructor may lead a group in predicting prior to reading by looking at the cover of the book and the illustrations, etc. The other instructor accomplishes the same outcome but with his/her group, the students predict by connecting the items pulled out of the bag with the story.</p>
Team Teaching	<p>Well planned, team-taught lessons exhibit an invisible flow of instruction with no prescribed division of authority. Using a team teaching strategy, both teachers are actively involved in the lesson. From a students' perspective, there is no clearly defined leader – as both teachers share the instruction, are free to interject information, and available to assist students and answer questions.</p> <p><i>Example:</i> Both instructors can share the reading of a story or text so that the students are hearing two voices.</p>

The strategies are not hierarchical. They can be used in any order and/or combined to best meet the needs of the students in the classroom.

Used with Permission.

Copyright 2012. *The Academy for Co-Teaching and Collaboration* at St. Cloud State University.
Original Research Funded by a US Department of Education, Teacher Quality Enhancement Partnership Grant.



PowerSchool LLC
 150 Parkshore Dr, Folsom, CA 95630
 Quote #: Q-618052-1
 Quote Expiration Date: 13-DEC-2021

Prepared By: Autra Minnifield
 Customer Name: Sapulpa Indep School District 33
 Enrollment: 3,744
 Start Date: 21-OCT-2021
 End Date: 20-OCT-2022

Customer Contact: Terri Wensman
 Title: PowerSchool Administrator
 Address: 511 E. Lee
 City: Sapulpa
 State/Province: Oklahoma
 Zip Code: 74066
 Phone #: (918) 224-3400 ext:1174

Prorated pricing is reflective of time period from Start Date through End Date as outlined above. This quote modifies your subscription for the products and services set forth below.

Product Description	Current Quantity	Amended Quantity	Unit	Extended Price
Initial Term 21-OCT-2021 - 20-OCT-2022				
License and Subscription Fees				
PowerSchool SIS Maintenance and Support	3744	65	Students	USD 376.35
PowerSchool SIS Hosting	3744	65	Students	USD 182.65
PowerSchool SIS Hosting Test Bed Annual	3744	65	Students	USD 29.25

License and Subscription Totals: **USD 588.25**

Quote Total

Initial Term	21-OCT-2021 - 20-OCT-2022
Payment Total	USD 588.25

Annual Ongoing Fees as of 21-OCT-2022 - Fees subject to an annual uplift, which will be reflected on renewal quote

PowerSchool SIS Maintenance and Support	3744	65	Students	USD 376.35
PowerSchool SIS Hosting	3744	65	Students	USD 182.65
PowerSchool SIS Hosting Test Bed Annual	3744	65	Students	USD 29.25

Estimated Annual Ongoing Fees **USD 588.25**
 Total:

Fees charged in subsequent periods after the duration of this quote will be subject to an annual uplift. Customer understands the above Annual Ongoing Fees for the next subscription period do not include the annual uplift, which will be applied at the time of renewal. On-Going PowerSchool Subscription/Maintenance and Support fees are invoiced at the then current rates and enrollment per terms of the main agreement executed between PowerSchool and Customer ("Main Services Agreement"). Any applicable state sales tax has not been added to this quote. Subscription Start and End Dates shall be as set forth above, which may be delayed based upon the date that PowerSchool receives your purchase order. If this quote includes promotional pricing, such promotional pricing may not be valid for the entire duration of this quote. All invoices shall be sent to Customer upon or promptly after execution of this quote, unless otherwise set forth in the applicable statement of work or Main Services Agreement (e.g., services billed on time and material basis will be invoiced when such services are incurred). Payment shall be due to PowerSchool before or on the due date set forth on the applicable invoice. All purchase orders must contain the exact quote number stated within. Customer agrees that purchase orders are for confirming this order and its own internal purposes, and no other. Any credit provided by PowerSchool is nonrefundable and must

be used within 12 months of issuance. Unused credits will be expired after 12 months. Treatment of purchase orders are governed as provided in the Main Services Agreement. By execution of this quote, or its incorporation, this and future purchases of subscriptions or services from PowerSchool are subject to and incorporate the terms and conditions found at: <https://www.powerschool.com/msa/>

THE PARTIES BELOW ACKNOWLEDGE THAT THEY HAVE READ THE AGREEMENT, UNDERSTAND IT AND AGREE TO BE BOUND BY ITS TERMS.

POWERSCHOOL GROUP LLC

Sapulpa Indep School District 33

Signature:

Signature:



Printed Name: Eric Shander

Printed Name:

Title: Chief Financial Officer

Title:

Date: 9-DEC-2021

Date:



Progress: Step 1 of 2

1 Enrollment	2 Organization File
------------------------	-------------------------------

ACT District Testing Enrollment and Agreement

All the benefits of a national test date, plus advantages for your district—including increasing college access and opportunities for all students.

Please complete and submit this form to provide the information ACT needs in order to enroll your District in the test session(s) you select. Your participation in District Testing is complete upon execution of the District Testing Agreement. You can complete the enrollment process by agreeing to the District Testing Agreement Terms as indicated below.

If you have already completed this form for the 2021-2022 school year and want to add or change a test administration, please use the [Change in Participation form](#)

District Testing Enrollment

Section 1: Information About You

First Name*

Last Name*

Position/Title*

Email*

Phone Number*

Section 2: Information About Your District / School

Full Legal Name of the District or School* ?

Public or Private School*

Street Address*

City*

State*

ZIP Code*

Note: Your state provides the ACT through the state testing program. The ACT District Testing program is separate and unique. When you complete this form please note that your district/school will be responsible for funding as a participant of the district testing program. This form has no connection to your state testing program. If you have any questions [Contact Us](#).

Billing Information

I am the Billing Contact

Billing Contact First Name*

Rebecca

Billing Contact Last Name*

Bilby

Billing Contact Position/Title*

Site Testing Coordinator

Billing Contact Email Address*

rbilby@sapulpaps.org

Billing Contact Phone Number*

(918) 224-6560 x 2905

Our billing address is the same as the physical address listed above.

Our billing address is different than the physical address above.

Purchase Order Number (optional)

Program Administrator / District Testing Coordinator ?

I am the Program Administrator / District Testing Coordinator

First Name*

Amy

Last Name*

Riff

Position/Title*

Director of Accountability and Accreditation

Work Email Address*

ariff@sapulpaps.org

Work Phone Number*

(918) 224-3400 x1106

Alternate Contact ?

First Name*

Donia

Last Name*

Doudican

Work Email Address*

ddoudican@sapulpaps.org

Work Phone Number*

(918) 224-3400

Section 3: Testing Administration Details

I have a Group Code

Group Code

DT22OK

Percentage of Students in Your District/School Eligible for Free and Reduced Lunch Programs*

50% - 74% are eligible

Summary of Enrollment Fees:

The ACT Without Writing	The ACT With Writing
\$38.50	\$49.50

Grades Testing under District Testing in 2021-22*

10th Grade 11th Grade 12th Grade

Information About The Desired Testing – For Spring:

Select Testing Window See dates

Late Spring 2022 - The ACT (no writing)

Number of Participating Schools*

1

Estimated Number of Students Testing* ?

25

District Testing Agreement

What sources do you plan on using for funding ACT District Testing:

Federal State Student School/District Grant

Additional Option for 3-Year Agreement

We would like to lock in the current price by signing a 3-year agreement. (Not available when using a Group Code)

In order to participate in the ACT District Testing program, your District/School must agree to District Testing Terms and Conditions. You, or the individual authorized to bind your District/School should carefully read the ACT District Testing Terms in the box below. If your District/School agrees to the terms of the ACT District Testing Agreement, please indicate your agreement by checking the first box below and clicking the "Enroll" button. If your District/School is unable to agree to the ACT District Testing Agreement through this form, please check the second box to indicate you would like to receive an Agreement through DocuSign.

will pay a service fee of one percent (1%) per month or the maximum rate allowed by law, whichever is less, on any fees not paid when due under this Agreement. Please note that ACT may place your order on hold for issues related to credit or outstanding invoices. All invoices shall be sent to the "Bill-To" address identified by Customer on the Enrollment Form. Customer warrants and represents that the Bill-To entity and address identified in the Enrollment Form is responsible for making payment on Customer's account. To the extent the Bill-To address/entity identified in the Enrollment Form fails to make payment, ACT shall send the invoice to Customer's address and Customer shall be

obligated to make payment immediately. Customer shall be responsible for any sales, use, or other taxes due as a result of any fees paid to ACT under this Agreement, unless Customer is exempt from tax as evidenced by a valid tax exemption certificate provided to ACT. Customer shall promptly provide ACT with Customer required purchase order, as applicable, prior to the scheduled delivery of Assessments and Services.

4. Ownership of Materials: ACT owns the Assessments, including but not limited to, paper-based or online assessment documents, testing materials, administration and registration materials, publications, data, reports, documentation, related materials, trademarks and all associated intellectual property rights, including any and all derivatives or

[Printer-friendly version](#)

- By selecting this option, and clicking the Enroll button below, the District/School listed in Section 2, agrees to the District Testing Agreement above. I understand that by submitting this form, the District/School is bound by and will comply with the District Testing Agreement. The person clicking the Enroll button is authorized to bind the District/School to the terms of the District Testing Agreement.
- Our District/School cannot agree to the District Testing Agreement through this form. Please send my District/School the agreement for eSignature.

Section 4: Related Products

Please have an ACT Representative contact me about:

- Proven Student Progress Tracking +
- Powerful Student Preparation for the ACT® Test +
- Next-Generation Social & Emotional Learning +
- Effective Career Readiness & Workplace Assessing +
- Valuable Professional Development Opportunities +

ENROLL >



Your 2021-22 ACT District Testing agreement qualifies you to **receive bundled discount pricing when also administering PreACT, PreACT 8/9 and/or College and Career Readiness Social and Emotional Learning curriculum in 2021-22.**

PreACT and/or PreACT 8/9 bundled discount: \$1.00 off/student.

Social and Emotional Learning curriculum bundled discount:

- Tier 1 - 100 or less students - \$1,200
- Tier 2 - 101 - 500 students - \$2,500
- Tier 3 - 501-1000 or less students - \$6,000
- Tier 4 - 1001 or more students - \$12,000

No discount code necessary, billing will be adjusted appropriately.

By enrolling in district testing, we'll opt you in to receive notifications of district testing enrollment opportunities in future years.

information about related products and services, and periodic information about college and career readiness. View our [privacy policy](#).

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC DATE OF REQUEST: 10 Dec 2022

SPONSOR: LtCol Shannon

DESTINATION: Grandbury, Texas

DATE LEAVING (DAY AND DATE) Friday 25 March 2022 at 0600

DATE RETURNING (DAY AND DATE) Saturday 26 March 2022 at 1400

NUMBER OF SCHOOL DAYS MISSED 1

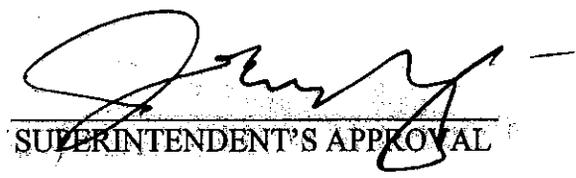
THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS. PLEASE LIST BRIEFLY HOW THESE FUNDS WHERE RAISED: Bartlett Grant

NUMBER OF STUDENTS ATTENDING 9 NUMBER OF SPONSORS 2 and 1 female chaperone.

PURPOSE OF TRIP: Compete in the 2022 Grandbury Pirate Cup 3 Position Air Rifle Match.

MODE OF TRANSPORTATION: Sapulpa School Mini Bus


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC DATE OF REQUEST: 10 Dec 2022

SPONSOR: LtCol Shannon

DESTINATION: Grandbury, Texas

DATE LEAVING (DAY AND DATE) Friday 25 March 2022 at 0600

DATE RETURNING (DAY AND DATE) Saturday 26 March 2022 at 1400

NUMBER OF SCHOOL DAYS MISSED 1

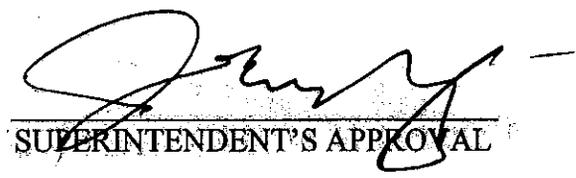
THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS. PLEASE LIST BRIEFLY HOW THESE FUNDS WHERE RAISED: Bartlett Grant

NUMBER OF STUDENTS ATTENDING 9 NUMBER OF SPONSORS 2 and 1 female chaperone.

PURPOSE OF TRIP: Compete in the 2022 Grandbury Pirate Cup 3 Position Air Rifle Match.

MODE OF TRANSPORTATION: Sapulpa School Mini Bus


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPER INTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST: 3 Jan 2022

SPONSOR: MSgt Kitchen, John M.

DESTINATION: Joplin, Missouri

DATE LEAVING (DAY AND DATE) Friday 4 February 2022 at 4:00 PM

DATE RETURNING (DAY AND DATE) Saturday 5 February 2022 at 8:00 PM

NUMBER OF SCHOOL DAYS MISSED 0

THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS. PLEASE LIST BRIEFLY HOW THESE FUNDS WHERE RAISED: Bartlett Grant.

NUMBER OF STUDENTS ATTENDING 22 NUMBER OF SPONSORS 1 and 1 female chaperone.

PURPOSE OF TRIP: Compete in the 2022 Joplin HS Drill Meet.

MODE OF TRANSPORTATION: Sapulpa School


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP: Ping Pings DATE OF REQUEST: 1/13/22

SPONSOR: Molly Heritage

DESTINATION: Orlando, FL.

DATE LEAVING (DAY AND DATE) 2/17/22 - 6:25 a.m.

DATE RETURNING (DAY AND DATE) 2/22/22 - 11:00 a.m.

NUMBER OF SCHOOL DAYS MISSED 2

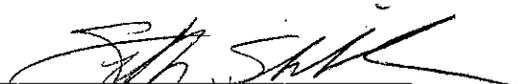
THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT
AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS.

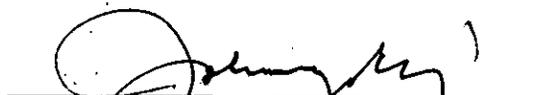
PLEASE LIST BRIEFLY HOW THESE FUNDS WERE RAISED: Sponsor Day,
Sponsor shirts, selling candles, Fall Clinic, Bundt cakes, basket
raffle

NUMBER OF STUDENTS ATTENDING: 22 NUMBER OF SPONSORS: 1 (+parents)

PURPOSE OF TRIP: Dance Team Union (DTU) Nationals

MODE OF TRANSPORTATION: Airplane - Southwest


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

**FINANCIAL STATEMENTS – REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF
CREEK COUNTY, OKLAHOMA**

JUNE 30, 2021

Audited by

**BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP**

BROKEN ARROW, OK

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2021

BOARD OF EDUCATION

President

Melinda Ryan

Vice-President

Steve McCormick

Member

Wayne Richards

Member

Sarah Havenstrite

Member

Larry Hoover

SUPERINTENDENT OF SCHOOLS

Robert Armstrong

BOARD AND MINUTES CLERK

Misty Jones

BUSINESS MANAGER / TREASURER

Kenda Terrones

www.sapulpaps.org

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
JUNE 30, 2021

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SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
JUNE 30, 2021

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BLED SOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
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P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Sapulpa School District Number I-33
Sapulpa, Creek County, Oklahoma

Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements – regulatory basis of the Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As discussed in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonable determined, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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 by the Oklahoma State Department of Education. The amount that should be recorded in the general fixed asset account group is not known.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balance arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2021, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The combining statements – regulatory basis, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements – regulatory basis and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 statements – regulatory basis and the schedule of expenditures of federal awards 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 November 5, 2021 on our consideration of the 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

November 5, 2021



BLEDSON, HEWETT & GULLEKSON
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**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
Sapulpa School District Number I-33
Sapulpa, Creek County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements – regulatory basis within the combined financial statements of the Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2021, which was adverse with respect to the presentation of the financial statements in conformity with 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 the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

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

Purpose of this Report

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.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

November 5, 2021



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

The Honorable Board of Education
Sapulpa School District Number I-33
Sapulpa, Creek County, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (District)'s, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2021.

Report on Internal Control Over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

November 5, 2021

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NON-COMPLIANCE
JUNE 30, 2021

There were no prior year significant deficiencies or material instances of non-compliance.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021

Section 1 – Summary of Auditor’s Results:

1. An adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.
4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.
5. An unmodified report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.
6. The audit disclosed no audit findings which are required to be reported under the Uniform Guidance, 2 CFR 200.51(a).
7. Programs determined to be major are the Child Nutrition Programs (10.553, 10.555, 10.559), which were clustered in determination, and the COVID-19 Education Stabilization Fund – ESSER / CARES Act Programs (84.425D), which were not clustered in determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The auditee was determined not to be a low-risk auditee.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS

None

Section 3 – Findings and questioned costs for federal awards

None

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
 JUNE 30, 2021

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE			
<u>ASSETS</u>						
Cash	\$ 5,407,055	1,020,175	766,440	1,125,105	766,440	12,303,889
Amounts available in debt service			3,985,114			766,440
Amount to be provided for retirement of long-term debt					11,025,452	11,025,452
Total Assets	\$ 5,407,055	1,020,175	766,440	1,125,105	11,791,892	24,095,781
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Warrants payable	\$ 2,605,795	118,981				2,752,855
Encumbrances	176,962	105,411				864,780
Funds held for school organizations				1,051,764		1,051,764
Long-term debt:						
Bonds payable					11,555,000	11,555,000
Capital leases					236,892	236,892
Total liabilities	2,782,757	224,392	0	1,051,764	11,791,892	16,461,291
Fund Balance:						
Restricted		795,783	766,440	73,341		5,010,192
Unassigned	2,624,298					2,624,298
Cash fund balances	2,624,298	795,783	766,440	73,341	0	7,634,490
Total Liabilities and Fund Balance	\$ 5,407,055	1,020,175	766,440	1,125,105	11,791,892	24,095,781

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES IN CASH FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES EXPENDABLE TRUST FUNDS	
Revenues Collected:						
Local sources	\$ 7,228,500	1,125,599	5,739,819			14,093,918
Intermediate sources	813,335					813,335
State sources	16,179,915	172,263				16,352,178
Federal sources	3,046,700	1,330,927				4,377,627
Interest earnings	22,182		651		1,321	24,154
Non-revenue receipts	139,170		13,095			152,265
Total revenues collected	<u>27,429,802</u>	<u>2,628,789</u>	<u>5,753,565</u>	<u>0</u>	<u>1,321</u>	<u>35,813,477</u>
Expenditures:						
Instruction	16,408,458			22,240		16,430,698
Support services	11,012,004	1,016,253		1,122,757	8,066	13,159,080
Operation of non-instructional services	101,126	1,395,147				1,496,273
Facilities acquisition and construction services				7,777,200		7,777,200
Other outlays:						
Private school	18,279					18,279
Reimbursement					33,675	33,675
Debt service			5,222,195			5,222,195
Total expenditures	<u>27,539,867</u>	<u>2,411,400</u>	<u>5,222,195</u>	<u>8,922,197</u>	<u>41,741</u>	<u>44,137,400</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(110,065)	217,389	531,370	(8,922,197)	(40,420)	(8,323,923)
Other financing sources (uses):						
Adjustments to prior year encumbrances	31,531	24,306		23,514		79,351
Proceeds from sale of bonds				1,645,000		1,645,000
Total financing sources (uses)	<u>31,531</u>	<u>24,306</u>	<u>0</u>	<u>1,668,514</u>	<u>0</u>	<u>1,724,351</u>
Excess of revenues collected and other financing sources over (under) expenditures and other financing (uses)	(78,534)	241,695	531,370	(7,253,683)	(40,420)	(6,599,572)
Cash fund balances, beginning of year	2,702,832	554,088	235,070	10,628,311	113,761	14,234,062
Cash fund balances, end of year	<u>\$ 2,624,298</u>	<u>795,783</u>	<u>766,440</u>	<u>3,374,628</u>	<u>73,341</u>	<u>7,634,490</u>

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 6,429,911	6,429,911	7,228,500	6,694,175
Intermediate sources	688,068	688,068	813,335	752,526
State sources	17,117,613	17,117,613	16,179,915	18,429,365
Federal sources	2,635,000	2,635,000	3,046,700	2,627,488
Interest earnings	75,000	75,000	22,182	89,170
Non-revenue receipts	150,000	150,000	139,170	209,517
Total revenues collected	27,095,592	27,095,592	27,429,802	28,802,241
Expenditures:				
Instruction	16,408,458	16,408,458	16,408,458	17,534,955
Support services	11,012,004	11,012,004	11,012,004	11,304,699
Operation of non-instructional services	101,126	101,126	101,126	136,956
Other outlays:				
Private school	18,279	18,279	18,279	
Other uses	2,258,557	2,258,557		
Total expenditures	29,798,424	29,798,424	27,539,867	28,976,610
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(2,702,832)	(2,702,832)	(110,065)	(174,369)
Adjustments to prior year encumbrances	0	0	31,531	75,492
Excess of revenues collected over (under) expenditures	(2,702,832)	(2,702,832)	(78,534)	(98,877)
Cash fund balance, beginning of year	2,702,832	2,702,832	2,702,832	2,801,709
Cash fund balance, end of year	\$ 0	0	2,624,298	2,702,832

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	SPECIAL REVENUE FUNDS			Prior Year (Memorandum Only)
	Original Budget	Final Budget	Actual	
Revenues Collected:				
Local sources	\$ 1,164,077	1,164,077	1,125,599	1,301,171
State sources	133,257	133,257	172,263	153,845
Federal sources	935,150	935,150	1,330,927	1,039,056
Total revenues collected	<u>2,232,484</u>	<u>2,232,484</u>	<u>2,628,789</u>	<u>2,494,072</u>
Expenditures:				
Support services	1,368,810	1,368,810	1,016,253	937,030
Operation of non-instructional services	1,417,762	1,417,762	1,395,147	1,695,320
Total expenditures	<u>2,786,572</u>	<u>2,786,572</u>	<u>2,411,400</u>	<u>2,632,350</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(554,088)	(554,088)	217,389	(138,278)
Adjustments to prior year encumbrances	<u>0</u>	<u>0</u>	<u>24,306</u>	<u>41,974</u>
Excess of revenues collected over (under) expenditures	(554,088)	(554,088)	241,695	(96,304)
Cash fund balances, beginning of year	<u>554,088</u>	<u>554,088</u>	<u>554,088</u>	<u>650,392</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>795,783</u>	<u>554,088</u>

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	DEBT SERVICE FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 5,314,369	5,314,369	5,739,819	5,646,123
Interest earnings			651	3,316
Non-revenue receipts			13,095	
Total revenues collected	5,314,369	5,314,369	5,753,565	5,649,439
Requirements:				
Bonds	4,945,000	4,945,000	4,945,000	602,965
Judgments				11,000
Coupons	277,195	277,195	277,195	4,940,825
Total expenditures	5,222,195	5,222,195	5,222,195	5,554,790
Excess of revenue collected over (under) expenditures before adjustments	92,174	92,174	531,370	94,649
Adjust debt service to regulatory basis	0	0	0	0
Excess of revenue collected over (under) expenditures	92,174	92,174	531,370	94,649
Cash fund balance, beginning of year	235,070	235,070	235,070	140,421
Cash fund balance, end of year	\$ 327,244	327,244	766,440	235,070

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Sapulpa Public Schools Independent District, No. 33 (the “District”), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The District’s accounting policies are described in the following notes that are an integral part of the District’s financial statements.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on 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 five elected members. The appointed superintendent is the executive officer of the District. The Board, constituting an on-going entity, is the level of government, which has governance responsibilities over all activities, related to public elementary and secondary school education within the jurisdiction of the local independent school district. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental “reporting entity” as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

A. Reporting Entity – cont’d

whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District’s reporting entity.

B. Measurement Focus

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

A fund is 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 three categories: Governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

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 earmarked 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.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

B. Measurement Focus - cont’d

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building, co-op, and child nutrition funds.

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

Co-op Fund – The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs. The District did not maintain a co-op fund during the 2020-21 fiscal year.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students.

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – cont’d

B. Measurement Focus – cont’d

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the District (internal service funds). The District has no proprietary funds.

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. The terms “non-expendable” 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 operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund and the insurance recovery fund. The District maintained both of these funds during the 2020-21 fiscal year.

Gifts and Endowments Fund – The gifts and endowments fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the District.

Insurance Recovery Fund – The insurance recovery fund accounts for all types of insurance recoveries, major reimbursements and reserves for property repairs and replacements.

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

Account Groups

An account group is not a fund and consists of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – cont'd

B. Measurement Focus – cont'd

General Long-Term Debt Account Group – This account group is established to account for all the long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgments and lease purchases) which are to be paid from funds provided in future years.

General Fixed Assets Account Group – This account group is used by governments to account for the property, plant and equipment of the school district. The District does not have the information necessary to include this group in its financial statements.

Memorandum Only - Total Column

The total column on the combined financial statements – regulatory basis is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

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

The financial statements are essentially prepared on the 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 are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Basis of Accounting and Presentation – cont'd

- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.

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

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The Board of Education must request an initial temporary appropriations budget from their county excise board before June 30. The District uses the temporary appropriation amounts as their legal expenditure limit until the annual estimate of needs is completed.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures. No later than October 1, each board of education shall prepare a financial statement and estimate of needs to be filed with the applicable county clerk and the State Department of Education.

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. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity

Cash and cash equivalents – The District considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – The District considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2021, is not material to the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The District has not maintained a record of general fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants Payable – Warrants are issued to meet the obligations for goods and services provided to the District. The District recognizes a liability for the amount of outstanding warrants that have yet to be redeemed by the District's treasurer.

Encumbrances – Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting. While the regulatory basis that is used for the Debt Service Fund approximates full accrual accounting, the accruals recorded are reported to meet regulatory requirements, as opposed to the requirements of generally accepted accounting principles.

Compensated Absences – The District provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. District policy allows certified employees to accumulate such days to a maximum number of days. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources had not been reported as an expenditure of the governmental fund that will pay it since the financial statements have been prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity – cont'd

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular and extracurricular activities conducted in the District, control over which is exercised by the board of education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund.

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.

Fund Balance – In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are not in spendable form, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amount in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity – cont'd

Assigned fund balance represents amounts that are intended to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. The District is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the District. These property taxes are distributed to the District's general, building and sinking funds based on the levies approved for each fund. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax rolls 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 taxes is due prior to January 1. The second half is due prior to April 1. If the first payment is not made in a timely manner, 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. Other local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

Intermediate Revenues - Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit, or a political subdivision between the District and the state, and distributed to Districts in amounts that differ in proportion to those which are collected within such systems.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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 from or additions to the revenue of the year when the adjustment is made.

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

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a passthrough from another government, such as the state. Entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes. The majority of the federal revenues received by the District are apportioned to the general fund. The District maintains a separate child nutrition fund and the federal revenues received for the child nutrition programs are apportioned there.

Non-Monetary Transactions – The District receives commodities from the U.S. Department of Agriculture. The value of these commodities has been included in the Schedule of Expenditures of Federal Awards; however, they have not been included in the financial statements as either revenue or expense since they are not reported under the regulatory basis of accounting.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Non-Revenue Receipts – Non-revenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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

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

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

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

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

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no interfund transfers made during the 2020-21 fiscal year.

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District's cash deposits and investments at June 30, 2021, were \$12,336,385, at financial institutions, and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Investment Credit risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

2. CASH AND INVESTMENTS – cont'd

- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

3. INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables or payables at June 30, 2021.

4. 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 of the date of issue.

General long-term debt consists of building bonds payable, transportation bonds payable, judgments and capital leases. Debt service requirements for bonds and judgments are payable solely from the fund balance and the future revenues of the debt service fund, and capital leases are paid from other funds.

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2021:

	Bonds Payable	Capital Leases	Total
Balance, July 1, 2020	\$ 14,855,000	351,403	15,206,403
Additions	1,645,000	0	1,645,000
Retirements	(4,945,000)	(114,511)	(5,059,511)
Balance, June 30, 2021	\$ 11,555,000	236,892	11,791,892

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

4. GENERAL LONG-TERM DEBT – cont'd

A brief description of the outstanding long-term debt at June 30, 2021, is set forth below:

<u>General Obligation Bonds</u>	<u>Amount Outstanding</u>
General Obligation Building Bonds, Series 2020, original issue \$9,910,000, interest rate of 1.25% to 1.50%, due in an initial installment of \$4,955,000, and a final payment of \$4,955,000 due 6-01-23	\$ 9,910,000
Combined Purpose Bonds, Series 2021, original issue \$1,645,000, interest rate of 0.75%, due in one installment of \$1,645,000, due 5-01-23	1,645,000
<u>Lease Purchase Agreements:</u>	
Lease purchase of LED lighting, dated 5-16-18, totaling \$616,049, interest rates of 2.99%, due in annual installments of \$96,500, final installment due 2-15-23	181,979
Lease purchase softball field lighting, dated 4-15-18, totaling \$134,408, interest rates of 2.45%, due in annual installments of \$28,888, final installment due 7-15-22	<u>54,913</u>
Total	<u>\$ 11,791,892</u>

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 5,073,059	155,927	5,228,986
2023	<u>6,718,833</u>	<u>77,951</u>	<u>6,796,784</u>
Total	<u>\$ 11,791,892</u>	<u>233,878</u>	<u>12,025,770</u>

Interest paid on general long-term debt during the 2019-20 fiscal year totaled \$288,069.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152, or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2020-21 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 7.70%.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

5. EMPLOYEE RETIREMENT SYSTEM – cont'd

Annual Pension Cost

The District's total contributions for 2021, 2020, and 2019, were \$1,691,956, \$1,814,426, and \$1,741,631, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2021. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

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

6. RISK MANAGEMENT

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

The District participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, 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 it 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 school's losses for the last five years. OSAG provides coverage in excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use its loss fund in three years, it is returned to the District with no interest.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

7. LEASE REVENUE BONDS

On May 1, 2015, the Creek County Educational Facilities Authority issued \$26,800,000 of Educational Facilities Lease Revenue Bonds (Sapulpa Public Schools Project) Series 2014, to provide funds required for the constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites for the benefit of the Sapulpa Public Schools (District). Also on May 1, 2015, the District, as lessor, entered into a ground lease agreement, for certain district property, with the Creek County Educational Facilities Authority. In addition, the District entered into a sublease, as lessee, with the Creek County Educational Facilities Authority. The sublease calls for nine (9) annual payments starting September 1, 2015. These payments will be made out of general obligation bond funds, pursuant to the issuance of series bonds in the amount of \$39,555,000. The Sapulpa Public Schools gains ownership to the capital improvements incrementally as each payment is made. The remaining payments are as follows.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
21-22	\$ 0	685,500	685,500
22-23	0	685,500	685,500
23-24	<u>15,535,000</u>	<u>685,500</u>	<u>16,220,500</u>
Total	<u>\$ 15,535,000</u>	<u>2,056,500</u>	<u>17,591,500</u>

8. CONTINGENCIES

Federal Grants

Amounts received or receivable from grant 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 amounts, 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.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2020-21 fiscal year. The new Uniform Guidance of Audits of States, Local Governments and Non-Profit Organizations, established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

8. CONTINGENCIES – cont'd

Litigation

District officials are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments against the District.

COMBINING FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 JUNE 30, 2021

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 641,795	378,380	1,020,175
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants payable	\$ 11,280	107,701	118,981
Encumbrances	102,119	3,292	105,411
Total liabilities	<u>113,399</u>	<u>110,993</u>	<u>224,392</u>
 Fund Balance:			
Restricted	<u>528,396</u>	<u>267,387</u>	<u>795,783</u>
 Total Liabilities and Fund Balance	<u>\$ 641,795</u>	<u>378,380</u>	<u>1,020,175</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 1,052,585	73,014	1,125,599
State sources		172,263	172,263
Federal sources		1,330,927	1,330,927
Total revenues collected	<u>1,052,585</u>	<u>1,576,204</u>	<u>2,628,789</u>
Expenditures:			
Support services	1,016,253		1,016,253
Operation of non-instructional services		1,395,147	1,395,147
Total expenditures	<u>1,016,253</u>	<u>1,395,147</u>	<u>2,411,400</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	36,332	181,057	217,389
Adjustments to prior year encumbrances	<u>24,113</u>	<u>193</u>	<u>24,306</u>
Excess of revenues collected over (under) expenditures	60,445	181,250	241,695
Cash fund balances, beginning of year	<u>467,951</u>	<u>86,137</u>	<u>554,088</u>
Cash fund balances, end of year	<u>\$ 528,396</u>	<u>267,387</u>	<u>795,783</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - BUDGET AND ACTUAL - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues Collected:						
Local sources	\$ 900,859	900,859	1,052,585	\$ 263,218	263,218	73,014
State sources				133,257	133,257	172,263
Federal sources				935,150	935,150	1,330,927
Total revenues collected	<u>900,859</u>	<u>900,859</u>	<u>1,052,585</u>	<u>1,331,625</u>	<u>1,331,625</u>	<u>1,576,204</u>
Expenditures:						
Support services	1,368,810	1,368,810	1,016,253			
Operation of non-instructional services				1,417,762	1,417,762	1,395,147
Total expenditures	<u>1,368,810</u>	<u>1,368,810</u>	<u>1,016,253</u>	<u>1,417,762</u>	<u>1,417,762</u>	<u>1,395,147</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(467,951)	(467,951)	36,332	(86,137)	(86,137)	181,057
Adjustments to prior year encumbrances	0	0	24,113	0	0	193
Excess of revenues collected over (under) expenditures	(467,951)	(467,951)	60,445	(86,137)	(86,137)	181,250
Cash fund balances, beginning of year	467,951	467,951	467,951	86,137	86,137	86,137
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>528,396</u>	<u>\$ 0</u>	<u>0</u>	<u>267,387</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
 ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS
 JUNE 30, 2021

	31	32	33	35	36	39	
<u>ASSETS</u>	BUILDING BOND FUND	TOTAL					
Cash	\$ 2,051,200	1,195,000	287,026	17	1,871	450,000	3,985,114
 <u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Warrants Payable		18,700	9,379				28,079
Encumbrances		56,673	121,499			404,235	582,407
Total liabilities	0	75,373	130,878	0	0	404,235	610,486
Fund Balances:							
Restricted	2,051,200	1,119,627	156,148	17	1,871	45,765	3,374,628
Total Liabilities and Fund Balance	\$ 2,051,200	1,195,000	287,026	17	1,871	450,000	3,985,114

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES, AND CHANGES
 IN CASH FUND BALANCES - ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	31	32	33	34	35	36	39	TOTAL
	BUILDING BOND FUND	TOTAL						
Revenues collected:								
Non-revenue receipts	\$ 0	0	0	0	0	0	0	0
Expenditures:								
Instruction		22,240						22,240
Support services	7,777,200	53,133	639,555	9,157	866	15,811	404,235	1,122,757
Facilities acquisition and construction services	7,777,200	75,373	639,555	9,157	866	15,811	404,235	7,777,200
Total expenditures	<u>(7,777,200)</u>	<u>(75,373)</u>	<u>(639,555)</u>	<u>(9,157)</u>	<u>(866)</u>	<u>(15,811)</u>	<u>(404,235)</u>	<u>(8,922,197)</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)		1,195,000						1,645,000
Other financing sources (uses):								
Bond proceeds		1,195,000						1,645,000
Adjustments to prior year encumbrances			23,514					23,514
Total other financing sources (uses)	<u>0</u>	<u>1,195,000</u>	<u>23,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>450,000</u>	<u>1,668,514</u>
Excess of revenues collected over (under) expenditures after other financing sources (uses)	<u>(7,777,200)</u>	<u>1,119,627</u>	<u>(616,041)</u>	<u>(9,157)</u>	<u>(866)</u>	<u>(15,811)</u>	<u>45,765</u>	<u>(7,253,683)</u>
Cash fund balances, beginning of year	9,828,400	0	772,189	9,157	883	17,682	0	10,628,311
Cash fund balances, end of year	<u>\$ 2,051,200</u>	<u>1,119,627</u>	<u>156,148</u>	<u>0</u>	<u>17</u>	<u>1,871</u>	<u>45,765</u>	<u>3,374,628</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITES AND FUND BALANCE -
 ALL FICUCIARY FUND TYPES - REGULATORY BASIS
 JUNE 30, 2021

	EXPENDABLE TRUST FUNDS		AGENCY FUNDS	TOTAL
	GIFTS & ENDOWMENTS FUND	INSURANCE RECOVERY FUND	SCHOOL ACTIVITY FUNDS	
<u>ASSETS</u>				
Cash	\$ 73,341	0	1,051,764	1,125,105
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Funds held for school organizations	\$ 0	0	1,051,764	1,051,764
Fund Balance:				
Restricted	73,341	0	0	73,341
Total Liabilities and Fund Balance	\$ 73,341	0	1,051,764	1,125,105

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

<u>ASSETS</u>	<u>BALANCE</u> 07/01/20	<u>ADDITIONS</u>	<u>NET</u> <u>TRANSFERS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> 06/30/21
Cash	\$ 877,494	1,406,473	0	1,232,203	1,051,764
 <u>LIABILITIES</u>					
HS Grants	\$ 2,171	0		736	1,435
HS Office	672	1,619	3,853	4,975	1,169
Credit Recovery	1,184	2,738		50	3,872
ID Badge	4,133	1,252		1,755	3,630
HS Art	10,255	4,323	(25)	4,667	9,886
HS Band	6,747	19,198	13,907	33,315	6,537
HS Band Booster Concession	2,461	74,039	(1,662)	24,118	50,720
HS Oklahoma Close Up	474	0		0	474
HS Hospitality Committee	331	617		590	358
HS STAY	445	0		0	445
HS Counseling Office	4,688	402		0	5,090
HS Business Prof Assoc.	282	55		0	337
HS AP Exams	1,869	1,360	25	829	2,425
HS FCCLA	2,615	0		725	1,890
HS Title 7 Indian Ed Pantry	177	0		0	177
HS Library	1,635	238		528	1,345
HS National Honor Society	4,253	3,661		2,261	5,653
HS Green-Thumb Chieftains	3,152	4,111		1,704	5,559
HS NAACP	112	0		0	112
HS Seniors 2021	9,359	81		4,753	4,687
HS Seniors 2020	6,797	9,534		8,556	7,775
HS Seniors 2022	2,991	52		0	3,043
HS Science club	5,966	0		0	5,966
HS Spanish Honor Society	987	40		361	666
HS Special Olympics	15,700	591		3,482	12,809
HS Student Council	5,293	848	858	3,850	3,149
HS Vocal Music	24,104	30,107	(700)	43,110	10,401
HS Ag Ed & FFA	17,571	107,867	(1,000)	97,215	27,223
HS Lyons Special Ed	1,705	0		0	1,705
HS Yearbook	8,578	4,205	(35)	3,677	9,071
HS Sizemore Sped	488	0		0	488
HS Fishing Team	71	950		298	723
Hider Trust - FFA Scholarships	20,651	0		0	20,651
HS Band Auxiliaries	4,602	10,605	3,231	11,561	6,877
HS Band Trips	30,635	56,174	(16,337)	30,498	39,974
HS Band Grants	41,885	21,089		13,413	49,561
HS Ping Pings	3,503	11,756		12,532	2,727
HS FCA	1,602	0	(1,602)	0	0

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE 07/01/20	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/21
HS Indian Parent Comm	\$ 493	0		250	243
HS Sapulpa Indian Club	2,107	91	369	197	2,370
HS Key Club	484	290		429	345
HS GSA Gay Straight All.	69	0		0	69
HS Productions	17,231	4,683	103	6,690	15,327
HS Culinary Arts	1,605	950	700	2,597	658
HS JROTC	38,340	61,008	11,000	76,638	33,710
Hider Trust - JROTC school.	16,126	0		2,000	14,126
HS School Nurse	2,135	0		322	1,813
Backpack Food Pantry	0	10,000		1,801	8,199
Cannon Scholarship FFA	500	0		500	0
HS Senior Girl Events	4,553	105		1,952	2,706
HS First Robotics	27,300	0	(10,000)	(3,402)	20,702
Miranda Brooke Scholarship	4,675	1,600		2,500	3,775
HS Indian Ed Staff Dev	3,679	861		2,232	2,308
HS Physics	684	0		0	684
E-Sports	2	10,142		2,367	7,777
JH Office	3,336	0	2,700	4,390	1,646
JH Library	1,116	0		0	1,116
JH Student Council	2,727	0		1,045	1,682
JH Vocal Music	7,979	2,687		2,190	8,476
JH Yearbook	3,090	2,489	35	489	5,125
JH Art	668	7,046	1,000	7,407	1,307
JH Taps	2,422	0		1,577	845
Stem JH Math Science	4,240	0		0	4,240
JH Grants	3,546	0		0	3,546
MS Office	14,948	906	2,250	11,362	6,742
MS Library	106	3,728		3,583	251
MS Student of Month	200	0		0	200
MS Student Council	19	0		0	19
MS Yearbook	35	2,883		2,899	19
MS Choir	7,922	6,840		5,721	9,041
MS NASA	370	0	(370)	0	0
MS NJHS	846	649		1,122	373
7/8 Grade Volleyball	636	0		0	636
MS Grants	595	0		422	173
GT Redding	0	1,000	0	993	7
Special Ed Director	642	0		129	513
Liberty Library	872	2,295		2,251	916
Liberty Music	602	1,579	1,850	2,409	1,622
Liberty Fundraising	2,178	2,360		3,061	1,477
Liberty STEM	26,230	22,781		29,183	19,828
Liberty Grants	1,942	0		456	1,486

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE 07/01/20	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/21
Freedom Misc	\$ 4,551	2,605	2,250	5,943	3,463
Freedom Fundraising	16,707	26,710		17,911	25,506
Freedom Library	1,082	5,579		6,247	414
Freedom Grants	212	0		0	212
Freedom Taps	0	20,539	(858)	8,738	10,943
Jefferson HTS Misc	2,601	945	2,100	2,059	3,587
Jefferson HTS Fundraising	17,917	19,444		21,954	15,407
Jefferson HTS Grants	8,241	4,530		1,056	11,715
Jefferson HTS Library	1,907	2,429		2,410	1,926
Holmes Park Misc	6,241	986	3,250	2,823	7,654
Holmes Park Fundraising	40,130	38,206		50,539	27,797
Holmes Park Library	714	9,006		8,854	866
Holmes Park Grants	1,678	1,000		1,708	970
District Stem	18,566	8,655	11,548	5,996	32,773
Sapulpa Academic Conf.	267	0		0	267
Benevolence Fund	0	10,100		0	10,100
GT Grants	11,820	0	(11,547)	273	0
NOW Interest	29,215	19,029	(11,563)	11,245	25,436
Driver Education	0	4,200	1,925	1,925	4,200
Stem - Camp Invention	31,583	4,775		2,554	33,804
Latchkey	3,021	102,719		104,797	943
Collins Foundation	0	0	31,300	0	31,300
Education Foundation	80	0		0	80
Spark	19	43,682		24,077	19,624
Local Child Welfare	42,411	33,344		20,580	55,175
Hot Spot Insurance	0	525	0	0	525
Alternative School Grants	863	0	(827)	0	36
SPS Food Service Assoc.	7,739	332		643	7,428
Soft Drink Money	32,767	85,729	(47,080)	61,410	10,006
Alternative School	2,491	152	2,299	1,365	3,577
Jackson Scholarship	1,054	500		0	1,554
Clearing Account	0	76		0	76
Service Center	280	0		0	280
Chromebook Repair	6,860	37,913		27,670	17,103
Elem Basketball	970	0		0	970
Centennial Plaza Project	1,973	0		0	1,973
Homeless	565	0		0	565
Athletic Sports Overall	17,682	45,296	(1,395)	46,783	14,800
Football	4,657	21,818	17,775	32,846	11,404
Boys Basketball	844	2,219	3,400	4,116	2,347
Girls Basketball	51	440	3,400	3,054	837
Baseball	2,113	12,970		2,320	12,763
Softball	791	800	3,000	3,234	1,357

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE 07/01/20	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/21
Wrestling	\$ 4,511	1,730	3,550	6,907	2,884
Tennis	857	477		577	757
Track	1,787	1,798		1,986	1,599
Golf	1,883	5,195		2,806	4,272
Athletic Booster	45,280	149,533	(9,671)	99,897	85,245
Cross Country	8,295	7,443	2,422	8,038	10,122
Boys Soccer	737	1,901	5,241	5,593	2,286
Athletic Trainer	6	0	1,000	1,000	6
Girls Soccer	2,033	17,046	(1,642)	11,656	5,781
Girls Volleyball	3,131	269	2,000	2,628	2,772
Cheer	833	4,722	(453)	2,666	2,436
All Events Gate	11,047	92,297	(20,990)	79,897	2,457
JH Cheer	450	13,011	452	6,611	7,302
Drug Test	10,613	14,383	(1,050)	14,674	9,272
Chieftain Center Concession	7,974	14,930	14	14,816	8,102
	<u>877,494</u>	<u>1,406,473</u>	<u>0</u>	<u>1,232,203</u>	<u>1,051,764</u>
Total Liabilities	<u>\$ 877,494</u>	<u>1,406,473</u>	<u>0</u>	<u>1,232,203</u>	<u>1,051,764</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS**

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Project Number	Program or Award Amount	Balance at 7/1/20	Revenue Collected	Total Expenditures	Balance at 6/30/21
U.S. Department of Education							
Direct Programs:							
Indian Education	84.060	561	\$ 187,665		151,584	187,665	36,081
Indian Education - 2019-20	84.060	799		32,815	32,815		
Sub Total			187,665	32,815	184,399	187,665	36,081
Passed Through State Department of Education:							
Title I, Basic	84.010	511	741,937		589,216	717,170	127,954
Title I Basic - 2019-20	84.010	799		122,659	122,659		
Title I, Schoolwide	N/A	785	258,452				
Title I, SIG Cohort 5	84.377A	503	20,612		18,850	18,850	
Title I, SIG Cohort 5 - 2019-20	84.377A	799		12,684	12,684		
Title I, Neglected Part A	84.010	518	22,086		15,415	22,086	6,671
Title I, Neglected Part A - 2019-20	84.010	799		787	787		
Title IV Part A	84.424	552	50,967		28,394	50,967	22,573
Title IV Part A - 2019-20	84.424	799		528	528		
Title III Part A English Learners	84.365	572	15,087		3,835	3,835	
Title III Part A Immigrant Education	84.365	571	9,853		9,853	9,853	
Special Education Cluster:							
IDEA-B Flowthrough	84.027	621	790,855		608,927	764,613	155,686
IDEA-B Flowthrough - 2019-20	84.027	799		131,904	131,904		
IDEA-B Professional Development	84.027	615	11,013		7,676	8,664	988
IDEA-B Professional Development - 2019-20	84.027	799		350	350		
IDEA-B COVID Assistance	84.027	617	40,000		37,699	38,121	422
IDEA-B Preschool	84.173	641	22,908		16,722	21,170	4,448
IDEA-B Preschool - 2019-20	84.173	799		4,683	4,683		
Total Special Education Cluster			54,265,104	136,937	807,961	832,568	161,544
Title IX Part A McKinney Vento	84.196	596	75,151		25,151	41,702	16,551
Title IX Part A McKinney Vento - 2019-20	84.196	799		4,496	4,496		
Title II, Part A	84.367	541	130,009		130,009	130,009	
Title II, Part A - 2019-20	84.367	799		12,628	12,628		
*COVID-19 - Education Stabilization Fund (ESF) -							
ESSERF / CARES Act	84.425D	788	613,392		527,703	588,599	60,896
ESSER II	84.425D	793	2,356,655		360,560	414,473	53,913
Total COVID-19 - ESF			2,970,047	0	888,263	1,003,072	114,809
Sub Total			5,158,977	290,719	2,670,729	2,830,112	450,102
Passed Through State Department of Vocational Technical Education:							
Carl Perkins	84.048	421	31,484		30,602	30,602	
Carl Perkins - 2019-20	84.048	799		20,950	20,950		
Sub Total			31,484	20,950	51,552	30,602	0
U.S. Department of Agriculture							
Passed Through State Department of Education:							
*Child Nutrition Program Cluster:							
School breakfast program	10.553	764		(76)			
National school lunch program	10.555	763		2,103	7,998	7,762	
Summer food program	10.559	766		2,421	1,322,930	1,071,456	
Sub Total				4,448	1,330,928	1,079,218	0
Passed Through Department of Human Services:							
*Non-cash assistance - commodities Note 3	10.555	N/A			103,008	103,008	
Total Child Nutrition Cluster					1,433,936	1,182,226	
Other Federal Assistance:							
Johnson O'Malley	15.130	563	48,240		4,073	14,010	9,937
Johnson O'Malley - 2019-20	15.130	799		1,983	1,983		
Johnson O'Malley 3 month money	15.130	564	41,545		41,545	41,545	
R.O.T.C.	12.401	770	84,559		84,559	80,652	
R.O.T.C. - 2019-20	12.401	799		6,201	6,201		
Flood Control	12.112	770	1,658		1,658		
Sub Total			176,002	8,184	140,019	136,207	9,937
Total Federal Assistance			\$ 5,554,128	357,116	4,480,635	4,366,812	496,120

Note 1 - Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2021. This information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on this schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except as noted in Note 3. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 - Non-Monetary Assistance - Commodities received by the District in the amount of \$103,008 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements

* Major programs

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
 FOR THE YEAR ENDED JUNE 30, 2021

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
RLI Insurance -	Treasurer	LSM0902376	\$ 500,000	7/1/20 - 7/1/21
Western Surety Company -	Superintendent	70402481	100,000	10/30/20 - 10/30/21
	Encumbrance Clerk	70402481	50,000	10/30/20 - 10/30/21
	Activity Fund Custodian	70402481	100,000	10/30/20 - 10/30/21
	Minutes Clerk	70402481	100,000	10/30/20 - 10/30/21
	Payroll Clerk	70402481	100,000	10/30/20 - 10/30/21
	Payroll Assistant	70402481	100,000	10/30/20 - 10/30/21
	Assistant Treasurer	70402481	100,000	10/30/20 - 10/30/21

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2020 TO JUNE 30, 2021

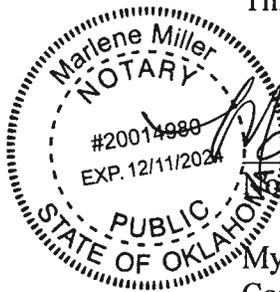
State of Oklahoma)
) ss
County of Tulsa)

The undersigned auditing firm of lawful ages, 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 Sapulpa Public Schools for the audit year 2020-21.

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP
Auditing Firm

By 
Authorized Agent

Subscribed and sworn to before me
This 5th day of November, 2021




Notary Public (or Clerk or Judge)

My Commission Expires: 12-11-2024
Commission No. 20014980



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

November 5, 2021

Mr. Robert Armstrong, Supt.
Sapulpa Public Schools
511 E Lee Ave
Sapulpa, Oklahoma 74066

Dear Mr. Armstrong:

Listed below are the audit exceptions and recommendations from the final audit work we performed for you. Please review them very carefully, along with the copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

The following section contains the observations relayed to management that are control deficiencies, which we feel need to be communicated to you so appropriate action may be taken to correct these deficiencies. These items are not included in your audit report, as they are not considered material or immaterial in nature. They are simply observations of some minor findings that could evolve into immaterial or material findings if not addressed or corrected.

Competitive Bids

We observed during the audit that the Chieftain Center Roofing Project was properly solicited in the newspaper and competitive bids were obtained. However, there were some records that were not obtained or were not on file for our review. It did not appear that each bidder submitted a non-collusion and business relationship affidavit with their bid. In addition, we did not observe the statutory, maintenance, and performance bonds with a written contract for the successful bidder, USA Roofing Company. We recommend that policies and procedures be implemented to ensure that all construction projects in excess of \$50,000 follow the Competitive Bidding Act, and all required documents are obtained and maintained for at least five (5) years at the administration office of the District for any future construction or remodeling projects which come under the Competitive Bidding Act, as required by Oklahoma Statutes.

Meal & Hotel Expenditures

We observed a few checks for trips where students and employees ate meals or stayed in hotel rooms. We recommend that when this type of travel is taken, a listing of all students (team roster) and employees be included that reconciles to the number of meals purchased or the number of hotel rooms purchased.

We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,



Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP



**EDWARD E. BARTLETT AND
HELEN TURNER BARTLETT FOUNDATION**

Corporate Trustee
The Trust Company of Oklahoma

P.O. Box 3627 Tulsa, OK 74101-3627 Tel (918) 744-0553 Fax (918) 744-5088 TrustOk.com

December 20, 2021

Sapulpa Public Schools
Attn Donia Doudican
511 E. Lee Ave.
Sapulpa, OK 74066

Dear Mrs. Doudican,

On behalf of the Edward E. and Helen Turner Bartlett Foundation, we are pleased to inform you \$200,465 in grants has been approved for Sapulpa Public Schools related requests. Please see below:

Department/Purpose	Contact	Amnt. Allocated
Sapulpa Public Schools- Botball/Robotics	Megan Cannon	\$13,550.00
Sapulpa Public Schools – Camp Invention	Megan Cannon	\$24,000.00
Sapulpa HS- Special Education	Katherine Stufflebeam	\$10,500
Sapulpa HS- STEM Robotics	Kenneth Cole	\$39,500.00
Sapulpa HS- JROTC	Lt. Col. William D. Shannon	\$25,615.00
Sapulpa HS- Band	Whitney Yokum	\$44,000.00
Sapulpa HS- Art	Candice McClannahan	\$5,500.00
Sapulpa HS- Vocal Music	Gina Myers	\$30,500.00
Sapulpa HS- Speech & Debate	Becky Braswell	\$7,300.00
TOTAL		\$200,465

Please return the enclosed copy of this letter in the addressed stamped envelope provided with your signature indicating your adherence to the grant request.

We also are pleased to provide additional (SPS) STEM request of \$48,846 up to the amount of \$24,423, with the following contingencies. The Bartlett Foundation will provide a dollar for dollar match not to exceed \$24,423 upon demonstration of funds being raised by SHS, with a deadline of 9/1/2022. Demonstration of total funds raised should be addressed to the Trustees no later than September 1, 2022.

Should you have any questions, please feel free to contact me at (918) 744-0553.

Sincerely,

James L. Maddux, For the Trustees

My signature indicates that we will only use the funds for the purpose of the approved grant request.

Signature / Date

DRAFT PROPOSAL SAPULPA

Purpose: It is the responsibility of the Board of Education to adopt official names for public school facilities. In fulfilling this responsibility, the Board will establish an equitable process for naming school facilities, and will make every effort to respect community preferences. Although the Board will consider recommendations for school facility names, the final responsibility for naming a school building or facility rests with the Board of Education.

Naming Process When a school site is purchased, or a planning project for a new school facility is initiated, the Superintendent will establish a temporary, generic name to designate the site or building for planning purposes. Prior to the opening of a new site or facility, the Superintendent shall establish a naming committee comprised of affected community members, administrators, staff, and students to develop a list of names for recommendation to the Board of Education. The naming committee shall follow the guidelines established by this policy in developing the list of recommended names. The naming committee may designate its top preference(s) on the list. The Board may select from among the recommended names or ask the naming committee to submit additional recommendations.

If an existing school site, facility, specified areas within or around school sites, or other District facilities, including athletic facilities, are being named or renamed according to location and/or function (e.g. Middle School, Junior High, High School, etc.), the Superintendent may forego the naming committee process, and recommend a name to the Board. At the discretion of the Superintendent, other methods may be used to get input or generate potential names for consideration (i.e. survey, poll, naming contest, etc.).

Naming Guidelines Geographic, historic, functional or neutral names are preferred for schools and facilities (e.g. Freedom, Jefferson Heights, Liberty, etc). Names with potentially negative connotations should be avoided.

An individual's name may be considered for a school or facility, with preference given to deceased (for at least three years) historical figures or distinguished persons who have been previously recognized for their sacrifice or outstanding contributions made to education, the state or the nation.

Renaming a School or Facility If there is strong interest within the community, the Board of Education will consider requests to rename existing school facilities. If the Board decides to proceed with a renaming, the procedures outlined in the Naming Process above will be followed.

Special Requests Requests to name a school, facility or portion of a school facility based on a financial contribution to the District must be expressly approved by the Board of Education.

Honors or memorials to students, faculty/staff, administrators, Board members, or others associated with the District may be done through the purchase of items such as plaques, benches, tables, etc. The purchase and location of all such items must be approved in advance by the Board based on a recommendation by the Superintendent.

**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

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**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

GENERAL INFORMATION – TERMS & CONDITIONS

1. Proposals will be received by the Board of Education of Independent School District #33, Creek County, Sapulpa, Oklahoma (hereinafter “District”), 511 E Lee Ave, Sapulpa, Oklahoma, 74066 until February 28, 2022 at 11:00 a.m. for consideration to provide bond consultant services in connection with a Lease Revenue Bond Series Election. Vendor agrees to comply with all terms and conditions in this Request for Proposal. **Proposals received after the closing time and date will not be considered, and will be returned unopened to the vendor.**
2. The anticipated date of the bond election is Spring 2023.
3. This contract will be awarded on an ALL OR NONE basis.
4. Proposals must be submitted in accordance with the terms and conditions contained in this Request for Proposal. Quotations must be typewritten or in ink, and corrections must be initialed. Pencil proposals will not be accepted.
5. Proposals should be based on a professional fee basis and include all anticipated costs for issuance of an **approximately \$40-50 million** bond issue. The bond proposal will be voted on by the patrons of the District in Spring 2023. No fees will be paid under the terms of this contract unless the bond issue proposal is approved by a vote of at least 60% of the patrons voting in said election. This requirement shall be clearly stated in the vendor’s response to this RFP.
6. All prices quoted must be submitted exclusive of federal and state taxes. If documentation of tax exemption is required, notify the District and such documentation will be made available.
7. In order to be considered, vendors shall execute the attached non-collusion affidavit (Attachment #1) as required by the laws of the State of Oklahoma and submit such affidavit as part of the proposal.
8. The District is under no obligation to accept any proposal. The District reserves the right to reject any or all of the proposals and to accept proposals specifications, price, quality, performance, service, reliability and delivery time.
9. It is anticipated that a contract will be awarded by the Board of Education no later than March 20, 2022. The contract will be for a period of April 1, 2022 through June 30, 2023 with a provision for annual renewal subject to approval by both parties.

10. All proposals submitted are subject to the District's purchasing policies and procedures and the terms and conditions listed herein, which are made a part of this proposal by reference. This proposal, any purchase order or contract, and all related payments will be governed by the laws of the State of Oklahoma and the District's purchasing policies and procedures.
11. Your proposal, submitted in response to this RFP, constitutes an irrevocable offer and, when accepted by the Board of Education, constitutes a firm and binding contract.
12. By submitting this proposal, vendor acknowledges and approves the terms and conditions established by the District in this RFP. These terms and conditions may not be altered by the vendor, either by the terms of the proposal or by any acknowledgement or attachment.
13. PROPOSALS MAY BE REJECTED IF THE ABOVE TERMS AND CONDITIONS ARE NOT FOLLOWED. THE DISTRICT RESERVES THE RIGHT TO REJECT ANY AND ALL PROPOSALS IF IT IS IN THE BEST INTEREST OF THE DISTRICT TO DO SO.

**SAPULPA PUBLIC SCHOOLS
REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES**

CERTIFICATION OF BID PROPOSAL

I, the undersigned individual, hereby certify that this proposal is submitted in response to the Sapulpa Public School District's Request for Proposal for Bond Consultant Services. I further acknowledge the agreement of all terms and conditions included as part of the RFP, and that this proposal is submitted as an irrevocable offer and, when accepted by the Sapulpa Public Schools Board of Education, constitutes a firm and binding contract.

I further certify that the prices submitted in this proposal are guaranteed for a period of ninety (90) days from the proposal deadline date.

Vendor Name

Vendor Address

City, State, ZIP

Telephone Number

Signature of Authorized Official

Date

Vendor FEI Number

**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

REQUIRED TECHNICAL INFORMATION

The following technical information is required to be submitted by the vendor under the term and conditions of this Request for Proposal.

- I. Firm's name, address, telephone/fax numbers, internet website (if available), the number of offices located in the State of Oklahoma, founders, principal partners, and the number of full- and part-time staff members.
- II. History of the firm, indicating the date the firm was founded and how long the firm has provided bond consultant services to issuers of tax-exempt debt.
- III. Licensing of firm and members of the firm who provide bond consultant services. Provide an explanation of the areas of certification and the names of the members of the firm who have such license or certification. Provide a resume for each member of your firm who will be participating in providing bond consultant services pursuant to the terms and conditions of this proposed contract.
- IV. Information pertaining to the firm's compliance with licensing and other requirements of the Securities and Exchange Commission, the Municipal Securities Rulemaking Board, and/or other regulatory agencies, boards or commissions.
- V. Provide a comprehensive listing of all school district debt financings as well as a listing of other governmental debt financings completed over the past five calendar years (2001 through 2005), including the type of issuance, amount, and governmental agency name, address and contact person.
- VI. Describe the services you propose to provide in connection with this RFP. Describe your firm's approach and capability in designing and implementing a financing plan for the District's debt financing. Indicate specific services that you would provide for each issue including, but not limited to, assistance with compliance requirements placed on the District.
- VII. Provide detailed information on the capability of your firm to provide additional services in support of the role of bond consultant (i.e. working with the district's auditor, calculating bond issue proposal schedules, estimating growth of net assessed valuation, estimating future sinking fund levies, etc.).
- VIII. Describe your firm's role in providing assistance in arbitrage compliance and evaluation services.

- IX. Outline your firm's experience with major rating agencies over the past three years. Discuss this experience and its potential applicability to the District. Describe your firm's approach to a rating presentation, including materials, media, District staff preparation, etc.
- X. Provide in detail your firm's commitment to understanding existing and new legislation related to Oklahoma school bond issue financings.
- XI. Provide a complete listing of legal and technical support services you have available to assist in the performance of the required services pursuant to the terms of this contract.
- XII. Provide a copy of the firm's most recent audited financial statements, or in lieu thereof a copy of your firm's professional liability insurance coverage.
- XIII. Provide a list of at least five (5) client references, including address, telephone number and contact person.

**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

FEE FOR BOND CONSULTANT SERVICES

Provide the following information related to your proposed fee for the bond consultant services for the Spring 2023 bond election. No fees shall be paid under the terms and conditions of this contract between the firm and the District unless the proposed bond election receives at least 60% approval by the voters at the stated election.

1. BOND CONSULTANT SERVICES FEE:

Fee calculation formula: _____

\$ _____

2. OTHER FEES, CHARGES OR MISC. EXPENSES NOT INCLUDED IN "1" ABOVE:

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

3. TOTAL ESTIMATED ALL-INCLUSIVE COST \$ _____

Firm Representative

Date

ALTHOUGH PRICE WILL BE CONSIDERED A SIGNIFICANT FACTOR IN THE AWARDED OF A CONTRACT, IT WILL NOT BE THE SOLE DETERMINING FACTOR. OTHER INFORMATION SUCH AS FIRM EXPERIENCE, SERVICES TO BE PROVIDED, CLIENT REFERENCES, AND OTHER INFORMATION PROVIDED IN RESPONSE TO THIS REQUEST FOR PROPOSAL WILL BE CONSIDERED BY THE DISTRICT IN AWARDED A CONTRACT.

**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

SUPPLEMENTAL INFORMATION

1. The property valuation for the District for the 2021-22 fiscal year is as follows:

Creek County	\$201,988,881
--------------	---------------

This is an increase of 4.16% over the 2020 property valuation.

The average growth over the last 3 years is 3.68%

2. The district's student population is currently 3,600 for the 2020-21 fiscal year.
6. The district's general fund budget is approximately \$32,000,000 for the 2021-22 fiscal year.
The building fund budget is approximately \$1,360,000 for the 2021-22 fiscal year.

**SAPULPA PUBLIC SCHOOLS
511 E LEE AVE
SAPULPA, OK 74066**

REQUEST FOR PROPOSAL FOR BOND CONSULTANT SERVICES

ATTACHMENT "A" - NON-COLLUSION AFFIDAVIT

STATE OF _____

COUNTY OF _____

_____, of lawful age, being first duly sworn, on oath says:

1. (S)he is the duly authorized agent of _____, the bidder submitting the competitive bid which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among bidders and between bidders and state officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the bid to which this statement is attached;
2. (S)he is fully aware of the facts and circumstances surrounding the making of the bid to which this statement is attached and has been personally and directly involved in the proceedings leading to the submission of such bid; and
3. Neither the bidder nor anyone subject to the bidder's direction or control has been a party:
 - a. to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding;
 - b. to any collusion with any state official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract; or
 - c. in any discussion between bidders and any state official concerning exchange of money or other thing of value for special consideration in the letting of a contract.

Company Representative
(Signature Required)

Subscribed and sworn to before me this _____ day of _____, 20__.

My commission expires: _____

Notary Public

(SEAL)

EQUAL OPPORTUNITY EDUCATION SCHOLARSHIP TAX CREDIT

For purposes of the Oklahoma Equal Opportunity Education Scholarship Act ("Act") Sapulpa Public Schools establishes policy regarding donations made to the school district [or any school foundation authorized to accept tax credit donations as established below] which may be eligible for a tax credit.

Pursuant to the Act, contributions made [on or after January 1, 2022] by any taxpayer to Sapulpa Public Schools [or eligible school foundation authorized to accept tax credit donations] may be eligible for a tax credit. For any eligible donation during a single year, taxpayers may receive up to a 50% credit of the total amount of contributions, not to exceed One Thousand Dollars (\$1,000.00) for single individuals, Two Thousand Dollars (\$2,000.00) for married individuals filing jointly, or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which is a legal business entity as provided under the Act.

Taxpayers who make an eligible contribution to Sapulpa Public Schools [or eligible school foundation authorized to accept tax credit donations] and make a written commitment to contribute the same amount for an additional year may be eligible for a credit of up to 75%. Any taxpayer making a contribution under this provision is responsible for providing evidence of the written commitment to the Oklahoma Tax Commission at the time of filing the refund claim.

Limitation of Credit

The amount of credit has a state wide cap of Twenty-Five Million Dollars (\$25,000,000.00) and a district wide cap of Two Hundred Thousand Dollars (\$200,000.00) annually. If total credits claimed exceeds either cap, the credit to the taxpayer will be a proportionate share of the cap for the taxable year after allocation of any amount of credits not claimed by other eligible organizations and taxpayers under the Act.

Credits earned but not allowed due to the application of the statewide cap will be considered suspended and authorized to be used in the next immediate tax year and applied to the next year's statewide cap. Any credits authorized by the Act allowed but not used in any tax year may be carried over, in order, to each of the three (3) years following the year of qualification.

Public School Foundations

To be eligible to accept qualifying donations, any public school foundation for Sapulpa Public Schools must be approved by the Sapulpa Public Schools Board of Education prior to accepting qualifying donations for the taxable year. All such approvals by the board of education are made on an annual basis, and approval must be sought for each taxable year that the school foundation wishes to accept qualifying donations. Only school foundations which are a nonprofit entity formed pursuant to the laws of this state and exempt from federal income taxation pursuant to either Section 501(c)(3) or Section 509(a) of the Internal Revenue Code of 1986, as amended, may be eligible for approval by the board of education.

For any year in which a public school foundation seeks approval from the Sapulpa Public Schools Board of Education, the foundation must submit to the board evidence of its nonprofit status along with a plan outlining the innovative educational programs for which the foundation will seek donations which are eligible for a tax credit. After approval, the foundation shall make regular reports to the board of education concerning the status of the innovative educational programs including the amounts raised toward the credit.

All approved school foundations must also maintain eligibility under the Act by first receiving approval from the Oklahoma Tax Commission then annually, by September 1 of each year, reporting required information to the Commission and publishing on its website the same eligibility information submitted to the Commission.

Reporting and Annual Notifications

For those contributions toward an innovative educational program that are eligible for credit, Sapulpa Public Schools [or any approved school foundation] shall collect identifying information from the taxpayer including their full legal name, their address and sufficient other information which will allow the Oklahoma Tax Commission to accurately determine the identity of each contributor.

By January 10 of the year immediately following each calendar year, Sapulpa Public Schools [and any approved school foundation accepting contributions under the Act] shall provide the Oklahoma Tax Commission information on each contribution accepted during the taxable year including the date and amount of each contribution and whether the taxpayer provided a written commitment to contribute the same amount for an additional year.

At least once each taxable year, Sapulpa Public Schools [and any approved school foundation] will notify each contributor that Oklahoma law provides for a total, statewide and district cap on the amount of income tax credits allowed annually. Additionally, at least once each taxable year, Sapulpa Public Schools [and any approved school foundation] will notify contributors of the percentage of their contribution that may be claimed as a credit as published by the Oklahoma Tax Commission. The notification regarding the percentage of the contribution that may be claimed should be provided to contributors only after the Commission has published the allowed percentage for the applicable tax year but in no case later than April 1.

On or before December 31, 2022, and once every four (4) years thereafter, Sapulpa Public Schools [and any eligible school foundation authorized to accept tax credits contributions under the Act] will submit an audited financial statement along with information detailing the benefits, successes or failures of the innovative educational programs to the Oklahoma Tax Commission, Governor, President Pro Tempore of the Senate and the Speaker of the House of Representatives.

REFERENCE: 68 O.S. § 2357.206; Section 1, Chapter 288, O.S.L. 2017; OAC 710:50-15-115.1

PERSONNEL REPORT

January 18, 2022

SUPPORT PERSONNEL REPORT

EMPLOYMENT

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Nicole Ward	Paraprofessional I/\$11.46 hr	December 6, 2022
Christine Forbes	Paraprofessional I/\$11.60 hr	January 4, 2022
Amber Jenkins	Teacher Assistant/\$10.00 hr	January 12, 2022
Lana Wright	Cook I/\$11.05 hr	January 4, 2022

STIPENDS

<u>Name</u>	<u>Extra-Duty/Stipend</u>
None	

CHANGE OF STATUS

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
Megan Haught	Teacher Asst./\$10.32	Paraprofessional II/\$12.40	January 4, 2022
Nicole Young	Sub Bus Driver	Full Time Bus Driver	December 6, 2021

TRANSFERS

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
None			

FMLA LEAVE REQUEST

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective Date</u>
Amanda Castleberry	Secretary	Medical	January 7, 2022
Casey Castleberry	Custodian	Medical	January 7, 2022

RESIGNATIONS/RETIREMENTS

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Carmesha Williamson	Cook II	December 6, 2021
Darrick Jordan	Custodian	January 4, 2022

TERMINATIONS

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
None		

PERSONNEL REPORT

January 18, 2022

CERTIFIED PERSONNEL REPORT

EMPLOYMENT

FIRST-YEAR TEMPORARY CONTRACTS

(Positions/duties subject to assignment by the Superintendent.)

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Andrea Gillis	Teacher/\$40,022	January 3, 2022
Abigail Colvin	Teacher/\$40,022	January 10, 2022

EXTRA DUTY ASSIGNMENTS/STIPENDS

<u>Name</u>	<u>Extra-duty Assignment/Stipend</u>
None	

REMOVAL OF EXTRA DUTY ASSIGNMENTS/STIPENDS

<u>Name</u>	<u>Extra-duty Assignment/Stipend</u>
None	

CHANGE OF STATUS

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
None			

TRANSFER

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
None			

FMLA REQUEST

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective Date</u>
None			

RESIGNATIONS

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
None		