

AGENDA
Sapulpa Public Schools
Regular Virtual and Physical Meeting
Washington Administration Center Board Room
511 E Lee
Sapulpa, OK 74066
Monday, November 14, 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 the Agenda.
- III. Consent Agenda
 - A. Approval of the BOE Meeting Minutes.
 - 1. 10.04.2022 Special BOE Meeting Minutes
 - 2. 10.10.2022 Regular BOE Meeting Minutes.
 - B. Approval of the 2022-23 General Fund Purchase Order encumbrance numbers 462 through 573.
 - C. Approval of 2022-23 Building Fund Purchase Order encumbrance numbers 134 through 158.
 - D. Approval of 2022-23 Child Nutrition Fund Purchase Order encumbrance number 36 through 39.
 - E. Approval of the 2022-23 Bond Fund 32 Purchase Order encumbrance numbers 14 through 16.
 - F. Approval of the 2022-23 Sinking Fund 41 Purchase Order encumbrance numbers 2.
 - G. Approval of the monthly financial reports of the School Activity Funds account.
 - H. Approval of the Treasurer's Report on the status of Funds and Investments.
 - I. Approval of the Concord Theatrical Musical Agreement for the 2023 all-school musical.
 - J. Approval of 2022-23 York Confidential Credit Application-Commercial.
 - K. Approval of 2022-23 IEP Services Agreement with Tulsa Public Schools.
 - L. Approval of the 2023 Ben Franklin Program Agreement for Revolutionary Days for Sapulpa Public Schools.
 - M. Approval of the 2023 One Eighty-One Event Contract, Prom Venue.
 - N. Approval of a generous donation in the amount of \$450 from the Daughters of the American Revolution for the 5th Grade Revolutionary Day essay contest.
 - O. Declaration of Surplus

- 1. Ag Shop Surplus-Koike Table
 - P. Approval of Out-of-State Activity Trips as per attachment.
 - Q. Approval of Fundraisers as per attachment.
- IV. Hearing from the Public
- V. Information and Discussion Items
 - A. Superintendent Comments
- VI. Action Items
 - A. New Business - items not known or foreseen when agenda was posted.
 - B. Discussion, motion, and vote on a motion to approve/disapprove the 2021-22 Audit submitted by Bledsoe, Hewett & Gullekson Certified Public Accountants, PLLLP.
 - C. Discussion, motion, and vote on a motion to approve/disapprove the Redistricting Resolution and Map of Board Districts for district school board elections which shall be utilized until the district is required to be reapportioned.
 - D. Discussion, motion, and vote on a motion to approve/disapprove the Annual Election Resolution to the County Election Board calling for the Annual School Election to be held for Board Position No. 3.
 - E. Discussion, motion, and vote on a motion to approve/disapprove a generous donation from the Sapulpa Education Foundation for the 2022-23 Teacher Grants.
 - F. Discussion, motion, and vote on a motion to approve/disapprove the revision of the Citizen's Request for Reconsideration of a Work form, second read. This is part of the Procedure Pages: 251 Material Selection and Acquisition Procedures.
 - G. Discussion, motion, and vote on a motion to approve/disapprove of updating Policy 959 Use of Multiple Occupancy Restrooms and Changing Areas per updated Oklahoma State Board of Education rules.
 - H. Proposed Executive Session to discuss Personnel listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.
 - 1. Vote to convene in Executive Session.
 - 2. To acknowledge the Board has returned to Open Session.
 - 3. Statement of Executive Session Minutes.
- VII. Personnel
 - A. Vote to approve/disapprove employing Personnel as per attachment.
 - B. Vote to approve/disapprove FMLA Request for Katherine Stufflebeam, effective November 1, 2022, through January 25, 2023.
 - C. Vote to approve/disapprove FMLA Request for Darla Robbins, effective October 18, 2022, through January 10, 2023.
 - D. Vote to accept Resignations received since the last board meeting.
- VIII. Adjournment

Special Meeting of The Board of Education Independent School District Number
33, Creek County
Tuesday, October 4, 2022 6:00 PM
Sapulpa High School, 3 S Mission, Sapulpa, OK 74066

I. Call the Meeting to Order

President Wayne Richards called the meeting to order at 6:02 pm.

II. Discuss with Long Range Committee previous bonds and future bond planning, financing, and projects. This will be a working and study session.

Mr. Armstrong recapped some information from the first meeting. Ideas were discussed about different concepts of the new JH/HS, split or connected. Kenda Terrones spoke on the financial piece and charted some possible numbers for tax increase scenarios. The meeting ended with a group project looking at Proposed Grade Configuration Options. There were four. Two of the options brought 7th Grade over to the HS campus, which could open up MS to become 5th and 6th and the elementary schools to become Pre-K through 4th. The other two options were 8th through 12th with the difference between being a split or a connected building. All four options include Bartlett Academy being on the HS Campus.

III. Adjourn

To adjourn at 7:21 pm passed with a motion by Steve McCormick and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

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

Monday, October 10, 2022 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 Wayne Richards called the meeting to order at 6:01 pm. Assistant
Superintendent Johnny Bilby lead the Pledge of Allegiance.

II. Formal Adoption of the Agenda

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

To formally adopt the agenda passed with a motion by Larry Hoover and a
second by Melinda Ryan.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

III. Consent Agenda

III.A. Approval of Meeting Minutes.

III.A.1. 9.13.2022 Regular BOE Meeting Minutes

III.A.2. 10.04.2022 Special BOE Meeting Minutes

III.B. Approval of the 2022-23 General Fund Purchase Order encumbrance
numbers 338 through 461.

III.C. Approval of the 2022-23 Building Fund Purchase Order encumbrance
numbers 120 through 133.

III.D. Approval of the 2022-23 Child Nutrition Fund Purchase Order
encumbrance numbers 27 through 35.

III.E. Approval of the 2022-23 Bond Fund 32 Purchase Order Encumbrance
numbers 10 through 13.

III.F. Approval of the 2022-23 Sinking Fund 41 Purchase Order Encumbrance
number 1.

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

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

III.I. Approval of the 2023 BOE Calendar Schedule

III.J. Approval of 2022-23 Residency Committee.

III.K. Approval of 2022-23 MOU between United Community Action Program Head Start and Sapulpa Public Schools.

III.L. Approval of the 2022 renewal of the Pixelott Agreement between SPS and NFHS Network School Broadcast Program.

III.M. Declaration of Surplus

III.M.1. Grounds--4 John Deere Mowers

III.N. Approval of Out of State Activity Trips

III.N.1. FFA--Indianapolis, IN

III.N.2. SHS Choir--St. Louis, MO

III.O. Approval of Fundraisers as per attachment.

To approve Consent Agenda Items A-O passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

IV. Hearing from the Public

None

V. Information and Discussion Items

V.A. Superintendent Comments

Superintendent Armstrong gave an update on Fall Sports: Volleyball has a shot of returning to State. Softball won two regional games, falling short in the championship game. And football will be played on Thursday night in Glenpool as this is Fall Break week.

V.B. October 04, 2022, Special Bond Meeting Summary with follow-up Q&A
Superintendent Armstrong reported that the October 4th meeting went very well. Feedback from attendees showed that they really enjoyed the interacting parts of

the meeting. They felt they were more a part of the decisions being made. One thing attendees would like to see more of at the next meeting on November 17th is more about the financial piece of the Bond.

V.C. Revision of Citizen's Request for Reconsideration of a Work form, first read. The form is part of the Procedure Pages: 251 Material Selection and Acquisition Procedures.

Donia Doudican, Director of Curriculum, presented this form for change since it had not been updated since 2007. The committee is trying to stay current and up-to-date with different situations happening around the area.

VI. Action Items

VI.A. New Business - items not known or foreseen when the agenda was posted.
None

VI.B. Discussion, motion, and vote on a motion to approve/disapprove the 2022-23 Operating Budget as presented.

To approve the 2022-23 Operating Budget as presented passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.C. Discussion, motion, and vote on a motion to approve/disapprove the signed Creek County Clerk copy of the 2022-23 EON as presented.

To approve the signed Creek County Clerk copy of the 2022-23 EON as presented passed with a motion by Larry Hoover and a second by Melinda Ryan.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.D. Discussion, motion, vote on a motion to authorize/not authorize a settlement offer with AstroTurf.

To authorize a settlement offer with AstroTurf 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: Yea
Yea: 4, Nay: 0, Absent: 1

VI.E. Discussion, motion, and vote on a motion to approve/disapprove contracting with Fritz Land Surveying, LLC to survey the high school as per the attachment.

David Reed was present to answer questions about the Fritz Land Surveying attachment. To better answer 2nd Vice President Melinda Ryan's question, he sent the Site Surveying Requirements to Asst Superintendent Johnny Bilby, who forwarded it to Heather Browne to make copies for Board members and the Clerk for review to vote on the Action Item.

To approve contracting with Fritz Land Surveying, LLC to survey the high school as per the attachment with the amendment to add the Site Surveying Requirements provided by Reed Architect passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VI.F. Discussion, motion, and vote on a motion to approve/disapprove the award for Construction Management of Sapulpa Public Schools High School/Jr. High project; and authorize the Superintendent of Schools to negotiate the terms of the contract.

To approve the award of Construction Management of Sapulpa Public Schools High School/Jr. High project to Nabholz; and authorize the Superintendent of Schools to negotiate the terms of the contract passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VI.G. Discussion, motion, and vote on a motion to approve/disapprove the award of Owner's Representative of Sapulpa Public Schools High School/Jr.

High project; and authorize the Superintendent of Schools to negotiate the terms of the contract.

To approve the award of Owner's Representative of Sapulpa Public Schools High School/Jr. High project to Will Berry; and authorize the Superintendent of Schools to negotiate the terms of the contract passed with a motion by Larry Hoover and a second by Melinda Ryan.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.H. Proposed Executive Session to discuss Personnel listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.

VI.H.1. Vote to convene in Executive Session.

To convene in Executive Session at 6:49 pm passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

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

President Wayne Richards acknowledged the Board's return to Open Session at 7:08 pm.

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

The Board of Education went into Executive Session at 6:49 pm to discuss Personnel as listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307 (B)(1) of the Oklahoma Open Meeting Act. During the Executive Session, the Board discussed these items and no other items. The Board returned to Open Session at 7:08 pm. Present in the Executive Session were Steve McCormick, Melinda Ryan, Larry Hoover, Wayne Richards, and Rob Armstrong. No action was taken. This constitutes the minutes of the Executive Session.

VI.I. Personnel

VI.I.1. Vote to approve/disapprove Employing Personnel as per Attachment.

To approve employing Personnel as per the attachment passed with a motion by Larry Hoover and a second by Melinda Ryan.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.I.2. Vote to approve/disapprove of Lesli Whillock as an adjunct elementary teacher.

To approve of Lesli Whillock as an adjunct elementary teacher passed with a motion by Larry Hoover and a second by Steve McCormick.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.I.3. Vote to approve/disapprove FMLA for Shain Stevens, effective August 31, 2022, through October 10, 2022.

To approve FMLA for Shain Stevens, effective August 31, 2022, through October 10, 2022 passed with a motion by Larry Hoover and a second by Steve McCormick.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

VI.I.4. Vote to approve/disapprove FMLA for Karli Myers, effective November 11, 2022, through January 3, 2023.

To approve FMLA for Karli Myers, effective November 11, 2022, through January 3, 2023 passed with a motion by Larry Hoover and a second by Steve McCormick.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VI.I.5. Vote to accept Resignations received since the last board meeting.

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

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VII. Adjournment

To adjourn at 7:10 pm passed with a motion by Larry Hoover and a second by Steve McCormick.

Sarah Havenstrite: Absent
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 462 - 573, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	462	10/06/2022	8318	AMAZON	SPED-Multi Room Supplies	280.00
11	463	10/06/2022	3826	SECURITY BANK CARD CENTER INC	Michaels - Frames for District Office Photos	89.96
11	464	10/06/2022	8318	AMAZON	scanners for library	86.08
11	465	10/06/2022	3826	SECURITY BANK CARD CENTER INC	Amazon - projector bulbs	75.00
11	466	10/07/2022	1818	MERRIFIELD OFFICE SUPPLY	Folders	35.00
11	467	10/07/2022	3826	SECURITY BANK CARD CENTER INC	2023 ABLE Conference dues	100.00
11	468	10/07/2022	390	EBSCO INDUSTRIES, INC.	NovelList Subscription for Literature Reviews	2,000.00
11	469	10/07/2022	39448	SAPULPA KIWANIS CLUB	11-165 Kiwanis Membership	195.00
11	470	10/07/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus L05 Centrifugal breather element	1,700.00
11	471	10/07/2022	30829	SCHOOL NURSE SUPPLY	probe covers for thermometer	108.25
11	472	10/10/2022	177	ROBERT E ANNETT	Auditorium Labor Hrs - Annett Sound	1,440.00
11	473	10/10/2022	3826	SECURITY BANK CARD CENTER INC	Portable PA System - Amazon	1,050.78
11	474	10/10/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Fuel Filters for Buses	1,000.00
11	475	10/10/2022	3826	SECURITY BANK CARD CENTER INC	613-PCard-Sped-OTI Conference	150.00
11	476	10/10/2022	3826	SECURITY BANK CARD CENTER INC	classroom supplies and curriculum	173.00
11	477	10/10/2022	1165	EASTERN OK ACADEMIC CONFERENCE	BRASWELL/SPEECH & DEBATE 2022-2023 REGISTRATION	225.00
11	478	10/10/2022	3826	SECURITY BANK CARD CENTER INC	BRASWELL/SPEECH & DEBATE/CLASSROOM MATERIAL	300.00
11	479	10/11/2022	3826	SECURITY BANK CARD CENTER INC	Merrifield-class supplies and curriculum	225.00
11	480	10/11/2022	3826	SECURITY BANK CARD CENTER INC	Merrifield classroom supplies and curriculum	125.00
11	481	10/11/2022	3826	SECURITY BANK CARD CENTER INC	Merrifield-classroom supplies and curriculum	375.00
11	482	10/11/2022	3826	SECURITY BANK CARD CENTER INC	Merrifields classroom supplies and curriculum	224.74
11	483	10/11/2022	3826	SECURITY BANK CARD CENTER INC	Merrifield Library and Materials	417.57
11	484	10/17/2022	3826	SECURITY BANK CARD CENTER INC	curriculum Amazon	54.92
11	485	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Nurse supplies Walmart	49.72
11	486	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Art supplies Merrifield's, Amazon,	250.00
11	487	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Codding Student Enrichment - Amazon	51.75
11	488	10/17/2022	54057	OMES-EGID HEALTH	RETURN DUPLICATE REFUND	331.33
11	489	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Merrifield curriculum for students	200.00
11	490	10/17/2022	9912	LABOR LAW POSTER SERVICE LLC*	DISTRICT POSTERS	500.00
11	491	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Body Mounts	450.00
11	492	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Truck 255 Batteries	240.00
11	493	10/17/2022	3826	SECURITY BANK CARD CENTER INC	JOM Class/Office Supplies AMAZON WALMART MERR	2,000.00

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 462 - 573, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	494	10/17/2022	4341	PARTY CITY CORPORATION	Fine Arts theater makeup for special effects unit	198.79
11	495	10/17/2022	387	JUDITH JURADO	596-Reimbursement for Chromebook Fee (J. Jurado)	25.00
11	496	10/18/2022	206	CITY OF SAPULPA	WATER/SEWER SERVICE-DISTRICT	30,000.00
11	497	10/18/2022	9836	MUNICIPAL ACCOUNTING SYSTEMS, INC	1095 PAYROLL FORMS	500.00
11	498	10/18/2022	31225	PRO-ED	S.ADAMS/SpEd/CLASSROOM MATERIALS	237.00
11	499	10/18/2022	1394	ACT, INC	JOM student ACT waivers	630.00
11	500	10/18/2022	927	TULSA TECHNOLOGY CENTER	011-Sped-Tulsa Tech Para Training	725.00
11	501	10/18/2022	8318	AMAZON	SPED Classroom Supplies	174.43
11	502	10/18/2022	3826	SECURITY BANK CARD CENTER INC	NOTARY RENEWAL-MISTY JONES	200.00
11	503	10/19/2022	3826	SECURITY BANK CARD CENTER INC	S.SHIBLEY/AMAZON/ADHESIVE VISITOR BADGES	236.73
11	504	10/19/2022	153	ESS SOUTH CENTRAL, LLC	CONTRACTED SUB SERVICES	60,000.00
11	505	10/19/2022	1803	TEACHER SYNERGY, LLC	Resources for Fine Arts	25.00
11	506	10/19/2022	3826	SECURITY BANK CARD CENTER INC	membership dues TSA	40.00
11	507	10/19/2022	31412	AMAZON CAPITAL SVCS, INC.	11-165 Pre-K curriculum	143.87
11	508	10/19/2022	8318	AMAZON	Classroom Supplies	100.00
11	509	10/19/2022	99999	SAPULPA PUBLIC SCHOOLS	596-McKinney-Vento Chromebook Fees	500.00
11	510	10/19/2022	3826	SECURITY BANK CARD CENTER INC	613-PCard-Sped-Hotel-ODSS Conference	196.00
11	511	10/20/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 4 Oil Pressure Sensor	157.00
11	512	10/20/2022	31412	AMAZON CAPITAL SVCS, INC.	11-165 Word A Day	50.64
11	513	10/20/2022	8318	AMAZON	Gen Fund pcard 8390 vacuum for school	159.99
11	514	10/20/2022	8318	AMAZON	Science Classroom Supplies	187.50
11	515	10/20/2022	3826	SECURITY BANK CARD CENTER INC	DIESEL-DISTRICT VEHICLES	70,000.00
11	516	10/21/2022	32007	BEST BUY	Best buy purchase remote mouse	300.00
11	517	10/21/2022	3826	SECURITY BANK CARD CENTER INC	FINDLEY-BPA CLASSROOM SUPPLIES, AMAZON	500.00
11	518	10/21/2022	1818	MERRIFIELD OFFICE SUPPLY	Programs for JROTC facility dedication	40.00
11	519	10/21/2022	793	OK EMP SECURITY COMM	BENEFITS PAID TO PERSONNEL 4TH QU	5,988.53
11	520	10/21/2022	50001	SAPULPA PUBLIC SCHOOLS	ADJUNCT APPLICATION FEES	200.00
11	521	10/24/2022	3826	SECURITY BANK CARD CENTER INC	High school Art Supplies	5,000.00
11	522	10/24/2022	1818	MERRIFIELD OFFICE SUPPLY	11-165 Poly Folders for Music	34.80
11	523	10/24/2022	3826	SECURITY BANK CARD CENTER INC	Student Nurse Supplies AMAZON	151.93
11	524	10/25/2022	3826	SECURITY BANK CARD CENTER INC	Bands of America Marching Director Trip/Travel	1,250.88
11	525	10/25/2022	8318	AMAZON	Projector Bulbs for Smart Boards	154.50

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 462 - 573, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	526	10/26/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Circuit Board Solenoids	181.02
11	527	10/26/2022	272	A & W TOWING INC	Towing	400.00
11	528	10/26/2022	3826	SECURITY BANK CARD CENTER INC	Parts to Repair Unit 100, A & B Auto Salvage	2,085.00
11	529	10/27/2022	32081	TULSA PUBLIC SCHOOLS DISTRICT 1	628-Sped-IEP Service Agreement -LP	14,908.79
11	530	10/28/2022	410	JOHN H. MILLER	PIANO TUNING	2,000.00
11	531	10/31/2022	3826	SECURITY BANK CARD CENTER INC	STUDENT SUPPLIES WAL-MART, AMAZON	100.00
11	532	10/31/2022	376	FIRST BOOK	Lib-Wideman Library Bookspcard8390	800.00
11	533	10/31/2022	3826	SECURITY BANK CARD CENTER INC	Chromebook Parts-AMAZON, ETC.	15,000.00
11	534	10/31/2022	3826	SECURITY BANK CARD CENTER INC	First Grade SUPPLIES-AMAZON	176.86
11	535	10/31/2022	1603	CEV	CEV 3 year Teacher & Student Licenses	3,849.00
11	536	10/31/2022	1404	SHI	HP Workstation Z2 G5 - Wolf Pro Security - tower	9,520.40
11	537	10/31/2022	3826	SECURITY BANK CARD CENTER INC	Sped H Strap Replacement THE REHAB STORE	89.34
11	538	10/31/2022	3826	SECURITY BANK CARD CENTER INC	Long PreK - Co-Curriculum AMAZON	300.00
11	539	10/31/2022	3826	SECURITY BANK CARD CENTER INC	S. ADAMS/ SpEd/AMAZON/CLASSROOM SUPPLIES	144.10
11	540	11/01/2022	272	A & W TOWING INC	Emergency Towing for Bus 36	370.00
11	541	11/01/2022	60139	OSSBA	ADMIN STAFF TRAINING	500.00
11	542	11/01/2022	796	OKLAHOMA GAS & ELECTRIC CO	DISTRICT ELECTRICAL SERVICE OCTOBER	82,930.75
11	543	11/01/2022	397	JEFFERSON KNAPP	3-5th Grade - Knapp Author Presentation 902 Acct.	375.00
11	544	11/01/2022	397	JEFFERSON KNAPP	Kraken Books - 2 Series Books - Lib	130.00
11	545	11/02/2022	3826	SECURITY BANK CARD CENTER INC	Freedom Title I Family Engagement Various Sources	1,365.00
11	546	11/02/2022	3826	SECURITY BANK CARD CENTER INC	JHE Title I Family Engagement Various Sources	936.00
11	547	11/02/2022	3826	SECURITY BANK CARD CENTER INC	Liberty Title I Family Engagement Various Sources	777.00
11	548	11/02/2022	3826	SECURITY BANK CARD CENTER INC	HPE Title I Family Engagement Various Sources	1,989.00
11	549	11/02/2022	3826	SECURITY BANK CARD CENTER INC	J. BOYNE/SPANISH/GIMKIT/SUBSCRIPTION RENEWAL	60.00
11	550	11/02/2022	3826	SECURITY BANK CARD CENTER INC	S. BACON/ SCI. DEPT/LIVING BROWN PLANARIA	51.15
11	551	11/02/2022	3826	SECURITY BANK CARD CENTER INC	K.LAWSON/HS ATTEND. OFFICE/AMAZON/HEADSETS	484.00
11	552	11/02/2022	3186	COUNTRYSIDE DIESEL REPAIR LLC	Repairs for Bus 26	4,500.00

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 462 - 573, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	553	11/03/2022	3826	SECURITY BANK CARD CENTER INC	WAL-MART CLASSROOM STORAGE SUPPLIES	119.61
11	554	11/03/2022	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Seat Cover Replacements for Bus 38	981.67
11	555	11/04/2022	39886	OKLAHOMA SECRETARY OF STATE	000-Notary Bond Filing for Carol Matthews	15.00
11	556	11/04/2022	3826	SECURITY BANK CARD CENTER INC	nurse supplies AMAZON, ETC	73.00
11	557	11/07/2022	503	HOUGHTON MIFFLIN HARCOURT	Read 180/Syst 44 New Teacher Training for SMS	2,400.00
11	558	11/07/2022	4016	COMMITTEE FOR CHILDREN	Second Step Curriculum for Counselors	12,308.40
11	559	11/07/2022	363	BRIGHT MARKET, LLC	Visual Object Report Editor for PowerSchool	395.00
11	560	11/07/2022	3099	REALLY GREAT READING COMPANY, LLC	Project III - Federal Program	4,010.10
11	561	11/07/2022	796	OKLAHOMA GAS & ELECTRIC CO	DISTRICT ELECTRICAL SERVICE-NOVEMBER	80,000.00
11	562	11/07/2022	168	WHITE'S BODY SHOP	Repairs to Unit 1 Truck	1,500.00
11	563	11/07/2022	834	PERMA-BOUND	11-165 - Books for the library	4,000.00
11	564	11/07/2022	3826	SECURITY BANK CARD CENTER INC	Quill-Amazon office supplies	250.00
11	565	11/07/2022	3826	SECURITY BANK CARD CENTER INC	Student Nurse Supplies WALMART	108.00
11	566	11/08/2022	30413	COX BUSINESS SERVICES	DISTRICT PHONE SERVICE	20,000.00
11	567	11/08/2022	8318	AMAZON	Student Journals	100.00
11	568	11/08/2022	31315	WGPO	Winter Guard Dues	1,100.00
11	569	11/08/2022	2883	VIZAVANCE	2022-2023 Vision Screening	100.00
11	570	11/08/2022	662	SCHOLASTIC, CORPORATION	11 - Ralston -SpEd - Small Group Material	29.23
11	571	11/08/2022	144	STATE DEPT OF EDUCATION	REFUND FEDERAL FUNDS FOR RETURNED EQUIP	23,000.00
11	572	11/08/2022	54156	FROG PUBLICATIONS	11-165 - Curriculum for Lewis	188.00
11	573	11/08/2022	216	AMERICAN BOOK COMPANY	Project III tutoring materials	1,545.00

Non-Payroll Total:	\$488,856.11
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$488,856.11

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 134 - 158, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	134	10/06/2022	796	OKLAHOMA GAS & ELECTRIC CO	DISTRICT ELECTRICAL SERVICE	80,000.00
21	135	10/07/2022	3151	AAON, INC.	HVAC Parts and Supplies	1,219.45
21	136	10/10/2022	30435	MERRITT TENNIS & TRACK SYSTEM	Service and repair at tennis courts	3,000.00
21	137	10/11/2022	1250	JACK YOUNG GLASS CO.	District Glass Replacement	228.00
21	138	10/17/2022	9622	WESTLAKE HARDWARE INC	Supplies for Grounds	500.00
21	139	10/17/2022	2228	TIER ONE LAWN	Lawn treatment/Adm, HS, CC	3,200.00
21	140	10/19/2022	39745	MICHAEL MORGAN	Repairing vandalism at softball facility	300.00
21	141	10/19/2022	346	JOHNNIE ANTHONY OSTIE	Chieftain Center/concrete and curb work	1,145.00
21	142	10/21/2022	3158	WILLIAM A. HARRISON, INC.	District HVAC service and repairs	1,255.00
21	143	10/21/2022	3151	AAON, INC.	District HVAC supplies	2,000.00
21	144	10/24/2022	6097	LEDFORD SPORTSFLOORS, LLC	Repair work on Jr. High Gym floor	2,500.00
21	145	10/25/2022	1250	JACK YOUNG GLASS CO.	District Glass Repair	1,000.00
21	146	10/26/2022	3417	BEAR COMMUNICATIONS	7 walkie talkies for Security Staff	2,309.00
21	147	10/31/2022	878	STEVEN ENTERPRISES, INC.	Emergency Plumbing Service/High School	3,500.00
21	148	10/31/2022	9739	ROGERS GLASS, INC	District/ Door work	1,000.00
21	149	11/01/2022	4390	AAA TOOLS SALES & RENT	Equipment rental grounds	400.00
21	150	11/02/2022	878	STEVEN ENTERPRISES, INC.	Emergency Plumbing Service/High School	7,000.00
21	151	11/02/2022	3647	EMCO TERMITE & PEST CONTROL	SMS termite/monitoring/renewal	1,300.00
21	152	11/03/2022	546	TEMPLE ENTERPRISES OF TULSA, INC.	HVAC parts for District	300.00
21	153	11/03/2022	2420	INTERMOUNTAIN LOCK & SECURITY	District/parts for doors, keys, locks and closers	1,000.00
21	154	11/03/2022	4390	AAA TOOLS SALES & RENT	Emergency equipment rental/HS plumbing	1,550.00
21	155	11/07/2022	346	JOHNNIE ANTHONY OSTIE	Fence repair/HS parking lot behind Dominos	3,000.00
21	156	11/07/2022	8510	THE HOME DEPOT PRO	District Custodial Supplies	10,000.00
21	157	11/07/2022	413	RUBBER SAFE LLC	District/Rubber Mulch for playgrounds	7,300.00
21	158	11/08/2022	9622	WESTLAKE HARDWARE INC	Supplies for Maintenance	2,000.00
Non-Payroll Total:						\$137,006.45
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$137,006.45

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 36 - 39, Fund Codes: 22

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
22	36	10/17/2022	3826	SECURITY BANK CARD CENTER INC	Motors and belts for HS hood vents.	5,000.00
22	37	10/25/2022	60174	FLOWERS BAKING CO.	Bread Delivery for all sites	10,000.00
22	38	10/25/2022	1845	HEARTLAND PAYMENT SYSTEMS LLC	CN software renewal, all sites	7,000.00
22	39	10/31/2022	4334	HD SUPPLY FACILITIES MAINTENANCE	Purchase kitchen cleaning supplies, all sites	1,000.00
Non-Payroll Total:						\$23,000.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$23,000.00

Sapulpa Public Schools
Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 14 - 16, Fund Codes: 32

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
32	14	10/21/2022	3158	WILLIAM A. HARRISON, INC.	Replacing defective temp sensor/Boiler/SMS	1,968.00
32	15	11/02/2022	405	NEXT STEP GROUP, INC.	8 SMARTBOARDS SMS	17,390.00
32	16	11/03/2022	3158	WILLIAM A. HARRISON, INC.	Replacing 8 actuator valves/HS AHU	5,991.00
Non-Payroll Total:						\$25,349.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$25,349.00

Sapulpa Public Schools
Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 2 - 2, Fund Codes: 41

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
41	2	10/17/2022	4247	UMB BANK N.A.	INTEREST ON BOND ISS QH65	30,968.75
Non-Payroll Total:						\$30,968.75
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$30,968.75

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 10/1/2022 - 10/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 HS GRANTS	\$1,538.15	\$0.00	\$0.00	\$0.00	\$1,538.15	\$0.00	\$1,538.15
802 HS OFFICE	\$5,395.22	\$536.67	\$0.00	\$446.27	\$5,485.62	\$790.74	\$4,694.88
803 CREDIT RECOVERY	\$6,411.59	\$0.00	\$0.00	\$0.00	\$6,411.59	\$0.00	\$6,411.59
804 ID BADGE	\$1,349.78	\$330.00	\$0.00	\$0.00	\$1,679.78	\$0.00	\$1,679.78
805 HS ART	\$1,342.99	\$0.00	\$0.00	\$365.87	\$977.12	\$385.45	\$591.67
806 HS BAND	\$10,657.20	\$1,617.00	\$0.00	\$3,758.09	\$8,516.11	\$5,013.93	\$3,502.18
807 HS BAND BOOSTER CONCESSION	\$57,418.05	\$9,439.20	\$0.00	\$11,533.88	\$55,323.37	\$47,613.83	\$7,709.54
808 HS OKLAHOMA CLOSE UP	\$473.50	\$0.00	\$0.00	\$0.00	\$473.50	\$0.00	\$473.50
809 HS HOSPITALITY COMMITTEE	\$651.86	\$265.35	\$0.00	\$0.00	\$917.21	\$216.04	\$701.17
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	\$5,801.92	\$380.00	\$0.00	\$0.00	\$6,181.92	\$0.00	\$6,181.92
812 HS BUSINESS PROF ASSOC (BPA)	\$444.91	\$0.00	\$0.00	\$0.00	\$444.91	\$0.00	\$444.91
814 HS AP EXAMS	\$1,396.28	\$0.00	\$0.00	\$0.00	\$1,396.28	\$0.00	\$1,396.28
815 HS FCCLA	\$1,582.48	\$407.00	\$0.00	\$330.98	\$1,658.50	\$599.02	\$1,059.48
816 HS INDIAN ED PANTRY	\$41.14	\$0.00	\$0.00	\$41.14	\$0.00	\$0.00	\$0.00
817 HS LIBRARY	\$1,229.08	\$0.00	\$0.00	\$84.00	\$1,145.08	\$345.07	\$800.01
818 HS NATIONAL HONOR SOCIETY	\$5,565.02	\$0.00	\$0.00	\$530.43	\$5,034.59	\$662.46	\$4,372.13
819 GREEN-THUMB CHIEFTAINS	\$5,940.09	\$481.00	\$0.00	\$418.54	\$6,002.55	\$742.75	\$5,259.80
820 HS NAACP	\$112.30	\$0.00	\$0.00	\$0.00	\$112.30	\$0.00	\$112.30
821 HS SENIORS 2024	\$2,723.48	\$0.00	\$0.00	\$0.00	\$2,723.48	\$0.00	\$2,723.48
822 HS SENIORS 2025	\$4,969.06	\$0.00	\$0.00	\$0.00	\$4,969.06	\$0.00	\$4,969.06
823 HS SENIORS 2023	\$9,599.27	\$0.00	\$0.00	\$0.00	\$9,599.27	\$550.00	\$9,049.27
824 HS SCIENCE & ENGINEERING	\$4,578.69	\$0.00	\$0.00	\$0.00	\$4,578.69	\$150.00	\$4,428.69
825 HS SPANISH HONOR SOCIETY	\$691.03	\$0.00	\$0.00	\$0.00	\$691.03	\$40.00	\$651.03
826 HS SPECIAL ED/OLYMPICS	\$15,459.67	\$0.00	\$0.00	\$0.00	\$15,459.67	\$0.00	\$15,459.67
827 HS STUDENT COUNCIL	\$2,560.87	\$0.00	\$0.00	\$750.00	\$1,810.87	\$500.00	\$1,310.87
828 HS VOCAL MUSIC	\$3,146.19	\$465.00	(\$68.00)	\$1,286.99	\$2,256.20	\$1,330.01	\$926.19
829 HS AG ED & FFA	\$77,970.96	\$34,338.00	\$0.00	\$62,885.18	\$49,423.78	\$28,301.52	\$21,122.26
830 HS LYONS SPED	\$1,532.70	\$0.00	\$0.00	\$0.00	\$1,532.70	\$0.00	\$1,532.70
831 HS YEARBOOK	\$8,945.49	\$40.00	\$0.00	\$0.00	\$8,985.49	\$3,203.84	\$5,781.65
832 HS SIZEMORE SPED	\$488.33	\$0.00	\$0.00	\$0.00	\$488.33	\$0.00	\$488.33
833 HS FISHING TEAM/CLUB	\$584.85	\$0.00	\$0.00	\$0.00	\$584.85	\$0.00	\$584.85
835 HS BAND AUXILIARIES	\$3,841.83	\$127.00	\$0.00	\$39.96	\$3,928.87	\$2,099.05	\$1,829.82
836 HS BAND TRIPS	\$49,227.22	\$30,729.67	\$0.00	\$15,551.59	\$64,405.30	\$18,806.16	\$45,599.14
837 HS BAND GRANTS	\$46,198.62	\$0.00	\$0.00	\$11,315.02	\$34,883.60	\$13,359.04	\$21,524.56
838 HS PING PINGS	\$1,737.48	\$0.00	\$0.00	\$0.00	\$1,737.48	\$0.00	\$1,737.48
840 HS INDIAN PARENT COMMITTEE	\$496.93	\$0.00	\$0.00	\$0.00	\$496.93	\$0.00	\$496.93
841 HS SAPULPA INDIAN CLUB	\$3,843.03	\$0.00	\$0.00	\$0.00	\$3,843.03	\$650.00	\$3,193.03
842 HS KEY CLUB	\$154.48	\$0.00	\$0.00	\$58.65	\$95.83	\$0.00	\$95.83
843 HS GSA, GAY STRAIGHT ALLIANCE	\$68.71	\$0.00	\$0.00	\$0.00	\$68.71	\$0.00	\$68.71
844 HS PRODUCTIONS	\$14,232.50	\$0.00	\$0.00	\$957.17	\$13,275.33	\$3,139.94	\$10,135.39
845 HS CULINARY ARTS	\$665.04	\$0.00	\$0.00	\$148.48	\$516.56	\$0.00	\$516.56
846 HS JROTC	\$18,399.33	\$914.00	\$0.00	\$2,525.34	\$16,787.99	\$5,112.50	\$11,675.49
848 HS SCHOOL NURSE	\$1,813.34	\$0.00	\$0.00	\$0.00	\$1,813.34	\$1,000.00	\$813.34
849 BACKPACK FOOD PANTRY	\$3,895.94	\$0.00	\$0.00	\$1,026.03	\$2,869.91	\$1,925.82	\$944.09
850 LOCAL SCHOLARSHIPS	\$36,206.42	\$0.00	\$0.00	\$0.00	\$36,206.42	\$0.00	\$36,206.42
851 HS SENIOR GIRL EVENTS	\$4,703.16	\$0.00	\$0.00	\$0.00	\$4,703.16	\$0.00	\$4,703.16
852 HS FIRST ROBOTICS	\$59,894.01	\$0.00	\$0.00	\$0.00	\$59,894.01	\$12,500.00	\$47,394.01
854 HS INDIAN ED STAFF DEV	\$2,910.91	\$0.00	\$0.00	\$0.00	\$2,910.91	\$800.00	\$2,110.91
855 HS PHYSICS	\$684.22	\$0.00	\$0.00	\$0.00	\$684.22	\$0.00	\$684.22
856 E-SPORTS	\$5,356.02	\$0.00	\$0.00	\$379.97	\$4,976.05	\$1,620.03	\$3,356.02
857 JH OFFICE	\$717.25	\$308.00	\$0.00	\$131.68	\$893.57	\$406.69	\$486.88
860 JH LIBRARY	\$1,132.53	\$0.00	\$0.00	\$0.00	\$1,132.53	\$0.00	\$1,132.53
863 JH STUDENT COUNCIL	\$2,682.16	\$247.00	\$0.00	\$518.67	\$2,410.49	\$237.85	\$2,172.64
864 JH VOCAL MUSIC	\$2,693.24	\$0.00	(\$68.00)	\$225.00	\$2,400.24	\$715.00	\$1,685.24
866 JH YEARBOOK	\$5,802.88	\$0.00	\$0.00	\$0.00	\$5,802.88	\$1,640.00	\$4,162.88
870 JH ART	\$594.16	\$0.00	\$0.00	\$0.00	\$594.16	\$0.00	\$594.16

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 10/1/2022 - 10/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
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	\$3,648.04	\$0.00	\$0.00	\$0.00	\$3,648.04	\$0.00	\$3,648.04
877 MS OFFICE	\$8,429.26	\$309.00	\$0.00	\$412.93	\$8,325.33	\$2,741.18	\$5,584.15
878 MS LIBRARY	\$931.69	\$0.00	\$0.00	\$0.00	\$931.69	\$90.07	\$841.62
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	\$113.43	\$0.00	\$0.00	\$0.00	\$113.43	\$0.00	\$113.43
883 MS CHOIR	\$11,103.75	\$560.00	\$136.00	\$1,520.81	\$10,278.94	\$3,799.19	\$6,479.75
886 MS NJHS	\$1,564.82	\$0.00	\$0.00	\$385.00	\$1,179.82	\$0.00	\$1,179.82
887 7TH/8TH GR VOLLEYBALL	\$636.33	\$0.00	\$0.00	\$0.00	\$636.33	\$0.00	\$636.33
888 MS GRANTS	\$186.09	\$0.00	\$0.00	\$0.00	\$186.09	\$0.00	\$186.09
892 SPED DIRECTOR	\$136.68	\$0.00	\$0.00	\$93.41	\$43.27	\$42.59	\$0.68
893 LIBERTY LIBRARY	\$1,929.13	\$1,029.23	\$0.00	\$0.00	\$2,958.36	\$0.00	\$2,958.36
894 LIBERTY MISC	\$7,006.16	\$0.00	\$0.00	\$290.99	\$6,715.17	\$1,417.68	\$5,297.49
895 LIBERTY FUNDRAISING	\$6,978.20	\$550.45	\$0.00	\$899.35	\$6,629.30	\$2,802.50	\$3,826.80
896 LIBERTY STEM CLUB	\$5,054.13	\$1,985.28	\$0.00	\$200.00	\$6,839.41	\$1,300.00	\$5,539.41
897 LIBERTY GRANTS	\$1,662.43	\$0.00	\$0.00	\$0.00	\$1,662.43	\$0.00	\$1,662.43
900 FREEDOM MISC	\$2,429.33	\$160.25	\$0.00	\$158.46	\$2,431.12	\$1,618.92	\$812.20
901 FREEDOM FUNDRAISING	\$18,681.47	\$374.00	\$0.00	\$733.67	\$18,321.80	\$7,166.49	\$11,155.31
902 FREEDOM LIBRARY	\$2,310.44	\$481.80	\$0.00	\$203.40	\$2,588.84	\$896.60	\$1,692.24
903 FREEDOM GRANTS	\$113.67	\$0.00	\$0.00	\$0.00	\$113.67	\$0.00	\$113.67
904 FREEDOM TAPS	\$17,459.00	\$26,990.00	\$0.00	\$3,292.62	\$41,156.38	\$9,262.06	\$31,894.32
907 JEFFERSON HTS MISC	\$5,923.43	\$0.00	\$0.00	\$265.25	\$5,658.18	\$1,994.65	\$3,663.53
908 JEFFERSON HTS FUNDRAISING	\$12,148.15	\$148.00	\$0.00	\$2,024.44	\$10,271.71	\$5,185.53	\$5,086.18
910 JEFFERSON HTS GRANTS	\$9,545.66	\$0.00	\$0.00	\$476.00	\$9,069.66	\$250.00	\$8,819.66
911 JEFFERSON HTS LIBRARY	\$2,806.40	\$2,593.14	\$0.00	\$0.00	\$5,399.54	\$520.00	\$4,879.54
919 HOLMES PARK MISC	\$4,542.63	\$0.00	\$0.00	\$29.76	\$4,512.87	\$1,297.19	\$3,215.68
920 HOLMES PARK FUNDRAISING	\$17,581.14	\$25,658.00	\$0.00	\$1,179.43	\$42,059.71	\$5,686.80	\$36,372.91
921 HOLMES PARK LIBRARY	\$2,103.62	\$6,081.45	\$0.00	\$100.00	\$8,085.07	\$100.00	\$7,985.07
922 HOLMES PARK GRANTS	\$1,025.65	\$0.00	\$0.00	\$0.00	\$1,025.65	\$0.00	\$1,025.65
928 REVOLUTIONARY DAYS	\$330.80	\$0.00	\$0.00	\$0.00	\$330.80	\$0.00	\$330.80
929 DISTRICT STEM	\$19,421.80	\$0.00	\$0.00	\$0.00	\$19,421.80	\$2,172.00	\$17,249.80
930 SAPULPA ACADEMIC CONF	\$267.36	\$0.00	\$0.00	\$0.00	\$267.36	\$0.00	\$267.36
931 BENEVOLENCE FUND	\$9,508.36	\$0.00	\$0.00	\$234.73	\$9,273.63	\$5,000.00	\$4,273.63
932 GT GRANTS	\$13,550.00	\$0.00	\$0.00	\$0.00	\$13,550.00	\$0.00	\$13,550.00
933 NOW (INTEREST INCOME)	\$25,430.38	\$2,087.74	\$0.00	\$2,741.07	\$24,777.05	\$3,050.00	\$21,727.05
934 DRIVERS EDUCATION	\$1,575.00	\$0.00	\$0.00	\$0.00	\$1,575.00	\$0.00	\$1,575.00
936 STEM-CAMP INVENTION	\$11,271.22	\$0.00	\$0.00	\$0.00	\$11,271.22	\$0.00	\$11,271.22
937 LATCHKEY	\$32,109.58	\$21,273.96	\$0.00	\$456.43	\$52,927.11	\$2,239.39	\$50,687.72
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	\$56,692.02	\$0.00	\$0.00	\$0.00	\$56,692.02	\$3,440.52	\$53,251.50
941 LOCAL SCH CHILD WELFARE	\$34,981.39	\$0.00	\$0.00	\$4,606.99	\$30,374.40	\$9,998.73	\$20,375.67
942 HOT SPOT INSURANCE	\$705.00	\$0.00	\$0.00	\$0.00	\$705.00	\$0.00	\$705.00
943 ALTERNATIVE SCHOOL GRANTS	\$80.55	\$0.00	\$0.00	\$0.00	\$80.55	\$0.00	\$80.55
944 CHILD NUTRITION BANQUETS	\$124.00	\$0.00	\$0.00	\$0.00	\$124.00	\$0.00	\$124.00
945 SPS FOOD SERV ASSOC	\$3,005.33	\$0.00	\$0.00	\$0.00	\$3,005.33	\$0.00	\$3,005.33
946 SOFT DRINK MONEY	\$15,537.70	\$585.70	\$0.00	\$1,169.83	\$14,953.57	\$3,680.94	\$11,272.63
947 ALTERNATIVE SCHOOL	\$3,918.84	\$0.00	\$0.00	\$6.29	\$3,912.55	\$525.44	\$3,387.11
949 CLEARING ACCOUNT	\$82.81	\$0.00	\$0.00	\$0.00	\$82.81	\$0.00	\$82.81
950 SERVICE CENTER	\$367.43	\$225.00	\$0.00	\$0.00	\$592.43	\$0.00	\$592.43
952 CHROMEBOOK INS/REPAIR	\$59,375.94	\$560.94	\$0.00	\$0.00	\$59,936.88	\$4,813.21	\$55,123.67
954 5TH GRADE ELEM BASKETBALL	\$1,238.25	\$0.00	\$0.00	\$0.00	\$1,238.25	\$0.00	\$1,238.25
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	\$9,231.93	\$2,006.76	\$0.00	\$620.18	\$10,618.51	\$8,330.98	\$2,287.53

Sapulpa Public Schools

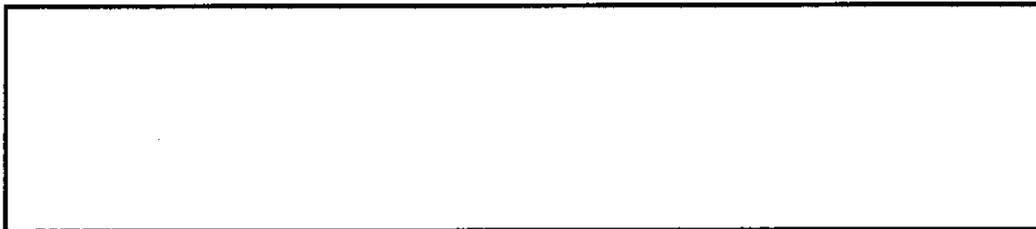
Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 10/1/2022 - 10/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
961 FOOTBALL BUDGET	\$22,994.62	\$0.00	\$0.00	\$0.00	\$22,994.62	\$10,323.33	\$12,671.29
962 BOYS BASKETBALL BUDGET	\$5,454.46	\$0.00	\$0.00	\$600.00	\$4,854.46	\$600.00	\$4,254.46
963 GIRLS BASKETBALL BUDGET	\$3,641.77	\$0.00	\$0.00	\$91.29	\$3,550.48	\$1,718.71	\$1,831.77
964 BASEBALL BUDGET	\$6,005.08	\$400.00	\$0.00	\$2,638.74	\$3,766.34	\$0.00	\$3,766.34
965 SOFTBALL BUDGET	\$3,157.50	\$0.00	\$0.00	\$1,090.00	\$2,067.50	\$61.00	\$2,006.50
966 WRESTLING BUDGET	\$6,748.65	\$250.00	\$0.00	\$1,083.00	\$5,915.65	\$821.61	\$5,094.04
967 TENNIS BUDGET	\$621.45	\$0.00	\$0.00	\$0.00	\$621.45	\$0.00	\$621.45
968 TRACK BUDGET	\$584.75	\$0.00	\$0.00	\$0.00	\$584.75	\$0.00	\$584.75
969 GOLF BUDGET	\$2,389.45	\$775.00	\$0.00	\$839.97	\$2,324.48	\$0.00	\$2,324.48
971 ATHLETIC - BOOSTER CLUB	\$109,459.98	\$16,333.01	\$0.00	\$11,266.60	\$114,526.39	\$27,705.56	\$86,820.83
972 CROSS COUNTRY BUDGET	\$10,452.76	\$463.00	\$0.00	\$1,063.16	\$9,852.60	\$5,676.07	\$4,176.53
973 BOYS SOCCER BUDGET	\$985.01	\$0.00	\$0.00	\$68.96	\$916.05	\$200.00	\$716.05
974 ATHLETICS - TRAINER	\$248.57	\$0.00	\$0.00	\$0.00	\$248.57	\$0.00	\$248.57
975 GIRLS SOCCER BUDGET	\$5,495.91	\$0.00	\$0.00	\$0.00	\$5,495.91	\$0.00	\$5,495.91
976 GIRLS VOLLEYBALL BUDGET	\$5,694.96	\$0.00	\$0.00	\$595.00	\$5,099.96	\$0.00	\$5,099.96
977 CHEER BUDGET	\$4,849.42	\$0.00	\$0.00	\$0.00	\$4,849.42	\$4,160.54	\$688.88
978 ALL EVENTS GATE	\$28,699.05	\$41,244.26	\$0.00	\$24,206.81	\$45,736.50	\$23,376.59	\$22,359.91
979 JR HIGH CHEER	\$3,992.31	\$741.10	\$0.00	\$585.00	\$4,148.41	\$4,138.03	\$10.38
983 DRUG TEST-PHYSICALS	\$11,596.99	\$504.75	\$0.00	\$0.00	\$12,101.74	\$1,967.44	\$10,134.30
985 SPONSORS 2022-2023	\$32,475.00	\$1,800.00	\$0.00	\$0.00	\$34,275.00	\$312.97	\$33,962.03
986 CHIEFTAIN CENTER CONCESSION	\$5,579.38	\$4,911.04	\$0.00	\$1,009.92	\$9,480.50	\$6,216.56	\$3,263.94
Total	\$1,259,494.06	\$241,707.75	\$0.00	\$182,548.42	\$1,318,653.39	\$331,157.81	\$987,495.58

**SAPULPA PUBLIC SCHOOLS
TREASURER'S SUMMARY
OCTOBER 2022**

	GENERAL FUND	BUILDING FUND	CH NUTR FUND	BOND FUND	SINKING FUND	
BEG BALANCE	2,476,327.27	95,684.18	763,167.71	1,356,139.01	1,327,617.60	6,018,935.77
DEPOSITS	1,739,347.54	8,728.87	285,386.14	0.00	41,327.14	2,074,789.69
CHECKS ISSUED						
Current Year	2,783,373.02	111,253.43	149,830.78	8,585.01	6,168.75	3,059,210.99
Prior Year	6,542.78	0.00	0.00	18,221.62	0.00	24,764.40
END BALANCE	1,425,759.01	(6,840.38)	898,723.07	1,329,332.38	1,362,775.99	5,009,750.07
Last Yr Same Month	1,012,057.90	145,022.47	421,544.40	2,755,299.95	870,700.74	5,204,625.46
Gain or (Loss)	413,701.11	(151,862.85)	477,178.67	(1,425,967.57)	492,075.25	



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



 Kenda Terrones, Treasurer

<u>GENERAL FUND</u>	PREVIOUS TOTAL	CURRENT MONTH	NEW YR-TO-DATE
<u>Local Revenue</u>			
Current Ad Valorem	18,175.96	0.00	18,175.96
Prior Ad Valorem	101,958.64	53,417.02	155,375.66
Homestead & In Lieu Tax	1,608.39	22.28	1,630.67
Interest Earned	23,872.48	10,418.00	34,290.48
Rental of Facilities	0.00	400.00	400.00
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	41,531.82	34,887.13	76,418.95
Donations and Contributions	5,500.00	23,899.12	29,399.12
Repayment from CNF	0.00	0.00	0.00
Repayment from Activity Fd	<u>33,560.28</u>	<u>4,963.31</u>	<u>38,523.59</u>
Local TOTALS	226,207.57	128,006.86	354,214.43
<u>County Revenue</u>			
Mill Levy	15,115.25	3,160.48	18,275.73
Mortgage Tax	<u>34,777.53</u>	<u>10,412.67</u>	<u>45,190.20</u>
County TOTALS	49,892.78	13,573.15	63,465.93
<u>State Revenue</u>			
Gross Production	85,151.34	24,536.15	109,687.49
Auto Tags	320,653.84	141,800.89	462,454.73
School Land	116,247.81	45,640.82	161,888.63
Tax Stamps & Other Misc	1,120.73	383.37	1,504.10
Farm Implement Tax Stamp	0.00	0.00	0.00
State Aid (Fdn. & Incentive)	2,251,873.70	1,125,936.85	3,377,810.55
Flexible Benefit	477,903.00	232,151.98	710,054.98
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	0.00	0.00
State Textbook Allocation	42,233.16	21,116.58	63,349.74
Driver's Education	0.00	0.00	0.00
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	0.00	3,660.00
Voc. Incentive Assistance	18,223.00	0.00	18,223.00
Okla Education Lottery Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State TOTALS	3,317,066.58	1,591,566.64	4,908,633.22
<u>Federal Revenue</u>			
	<u>Y-T-D</u>	<u>CUR</u>	<u>Y-T-D</u>

FEMA	0.00	0.00	0.00
Title VII - Indian Ed (561)	46,153.66	0.00	46,153.66
JROTC	16,841.46	5,611.82	22,453.28
SIG Grants -Liberty	0.00	0.00	0.00
Title I (511)	120,282.73	0.00	120,282.73
Title II Part A (541)	12,933.21	0.00	12,933.21
IDEA-B Flow Thru (621)	179,242.83	0.00	179,242.83
IDEA-B Preschool 3-5 (641)	3,325.00	0.00	3,325.00
Title 10 (596)	3,716.31	589.07	4,305.38
JOM (563)	11,069.55	0.00	11,069.55
CARES Act	225,412.72	0.00	225,412.72
Carl Perkins (421)	<u>7,554.84</u>	<u>0.00</u>	<u>7,554.84</u>

Federal TOTALS

626,532.31	6,200.89	632,733.20
4,219,699.24	1,739,347.54	5,959,046.78

TOTAL GEN FUND

BUILDING FUND

Current Taxes	0.00	0.00	0.00
Prior Taxes	15,711.23	7,628.87	23,340.10
In Lieu of Taxes	1,446.05	0.00	1,446.05
Facility Rental	3,500.00	1,100.00	4,600.00
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>0.00</u>	<u>0.00</u>

Building Fund TOTALS

20,657.28	8,728.87	29,386.15
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CHILD NUTR FUND

Local (Meals, Interest, etc)	70,158.36	51,099.81	121,258.17
State Reimbursement	13,599.00	13,599.00	27,198.00
Federal Reimbursement	<u>126,965.00</u>	<u>220,687.33</u>	<u>347,652.33</u>

Child Nutrition Fund TOTALS

210,722.36	285,386.14	496,108.50
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TOTAL GF/BF/CNF

4,451,078.88	2,033,462.55	6,484,541.43
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BOND FUND

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	0.00
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SINKING FUND

Current Taxes	0.00	0.00	0.00
Prior Taxes	85,615.62	41,327.14	126,942.76
In Lieu of Taxes	8,880.03	0.00	8,880.03
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

94,495.65	41,327.14	135,822.79
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INSURANCE REIMBURSEMENT FUND

0.00	0.00	0.00
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GRAND TOTAL

4,545,574.53	2,074,789.69	6,620,364.22
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UTILITIES COMPARISON 2020-21 TO 2022-23

	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>INCR/DECR</u>	<u>INCR/DECR</u>	<u>%</u>
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%
Jan 22	25,545	10,401	33,918	2,202	17,473	89,539	574,611	29,451	126,161	21.96%
Feb 22	13,927	11,397	33,576	2,798	27,764	89,462	664,073	16,845	143,005	21.53%
Mar 22	16,023	9,123	35,250	3,656	14,870	78,922	742,994	-7,424	135,581	18.25%
Apr 22	16,418	14,597	33,771	9,593	27,204	101,582	844,577	33,888	169,470	20.07%
May 22	17,513	21,702	37,776	8,541	10,822	96,355	940,931	26,448	195,918	20.82%
Jun 22	22,543	16,329	40,916	5,941	4,027	89,756	1,030,687	20,840	216,758	26.63%
July 22	9,184	5,611	50,686	5,534	95	71,110	71,110	31,984	31,984	81.75%
Aug 22	23,101	0	70,521	0	2,708	96,330	167,440	24,718	56,702	51.20%
Sep 22	16,071	10,170	86,958	5,048	2,891	121,138	288,579	31,053	87,756	43.70%
Oct 22	20,265	23,758	89,601	4,500	3,864	141,988	430,566	32,250	120,005	38.64%

CONCORD THEATRICALS MUSICAL AGREEMENT

CT Rep: **Rosemary Bucher & Gabriela Morales**
Request #: 489057
Acct #: 101-009-1196506

PERFORMANCE AGREEMENT & FEES (AMATEUR MUSICAL)

In order to protect both our authors' rights and our producers' interests Concord Theatricals has adopted a policy to void performance licenses where twenty-five percent (25%) of the Performance Fee has not been paid within ninety (90) days from the date this Performance Agreement was issued. If the twenty-five percent (25%) of the Performance Fee, as set forth in the agreement below, or any other unpaid invoice for performance licenses or materials has not been received within ninety (90) days from the date this Performance Agreement was issued (or sixty (60) days prior to your first performance date, if earlier), this agreement will expire and shall be cancelled. On behalf of our authors, we thank you for your cooperation. If you have any questions, please contact our licensing department at (866) 979-0447.

Your Performance Agreement was drawn up based on the information from the application that you submitted. If there is a discrepancy, or if a change is required, we must be notified in writing, via email, as soon as possible. Failure to inform us of any change may constitute a violation of your Agreement. If you have any questions, please contact our licensing department at (866) 979-0447.

PERFORMANCE AGREEMENT

Dated as of **11/08/2022** (the "Effective Date")

This Performance Agreement ("Agreement") is entered into as of the Effective Date by and between Concord Theatricals Corp., 250 W. 57th Street, 6th Floor, New York, NY 10107-0102 ("Concord Theatricals") and **Sapulpa High School** ("Licensee" or "you"):

Producing Organization Details:

[Customer #] **101-009-1196506**
[Address] **3 South Mission**
[City] **Sapulpa**
[State] **OK**
[ZIP] **74066**
[Country] **United States**
[Website]

Applicant / Contact:

[Contact] **Gina Myers**
[Email] **gmyers@sapulpaps.org**
[Phone] **(918) 224-6560**

regarding Licensee's amateur production of the following Musical (the "Property"):

"Rodgers + Hammerstein's Cinderella (Broadway Version)"

By ("Author(s)"):

Douglas Carter Beane, Oscar Hammerstein II, Richard Rodgers, Lewis Flinn

Licensee shall present the Property in accordance with the following details :

Venue: **Sapulpa High School**

3 South Mission,

Sapulpa, OK, 74066

Total Number of Seats Per Performance: **1100**

concord
theatricals

Toll Free: (866) 979-0447
concordtheatricals.com

250 West 57th Street
6th Floor
New York, NY 10107-0102

CONCORD THEATRICALS

MUSICAL AGREEMENT

CT Rep: **Rosemary Bucher & Gabriela Morales**
Request #: 489057
Acct #: 101-009-1196506

Expected Attendance Per Performance: **400**

Ticket Prices from: \$ **5** to \$ **5**.

Performance Dates: **03/02/2023 – 03/04/2023** for a total of **3** performances.

Restrictions:

Please note: You may not advertise, market, promote, or otherwise bill your production as any type of “premiere” version of the Play (including as a regional, state, or local premiere) unless you have received written approval from Concord Theatricals

The total period during which Licensee is authorized to present its production, including the Performance Dates given above and any additional performances that may be available under the Option set forth above (if applicable), is referred to as the “Production Dates.”

CONCORD THEATRICALS

MUSICAL AGREEMENT

CT Rep: **Rosemary Bucher & Gabriela Morales**
 Request #: 489057
 Acct #: 101-009-1196506

QUOTE

The following fees will be charged for this production, and formal quotes have been emailed to you separately:

Licensing Fees

Type	Category	Description	Fee
Amateur	Performance Fee - 1st Payment	1st Payment	USD 255.00
Amateur	Performance Fee - 2nd Payment	2nd Payment	USD 765.00
Rental	Rental Fee		USD 802.97
Shipping and Handling Fee	Shipping Fee		USD 125.00
You have selected the Full Package of rental materials.			

TOTAL	USD 1,947.97
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25% of the Performance Fee above shall be due upon the signing of this Agreement.

The remaining 75% of the Performance Fee along with any other payments due hereunder shall be due no later than sixty (60) days before the first Performance Date scheduled under this Agreement.

You have selected to receive the **Full Package** of rental materials. The rental fees, including shipping and taxes (if applicable), as outlined above correspond to your selection.

Rental Fee: Licensee agrees to pay Concord Theatricals the rental fee listed above for the use of material(s) as described in Section 4 of this Agreement (“Rental Materials”) by Licensee in connection with the production of the Property under this Agreement, as well as any shipping fees or taxes outlined above.

Rental fees, shipping, and taxes shall be due no later than sixty (60) days prior to the first scheduled Performance Date. **No Rental Materials will be shipped to Licensee until the fees above are paid in full.**

CONCORD THEATRICALS

MUSICAL AGREEMENT

CT Rep: **Rosemary Bucher & Gabriela Morales**
Request #: 489057
Acct #: 101-009-1196506

A Purchase Order does not constitute payment for licensing fees. Until check, credit card, or ACH payment is received you do not have license to perform or advertise the show.

Script Fees

If the table below is empty, then scripts/librettos are included in your rental package.

This is only an estimate, a copy of the invoice, **10761533**, has been emailed to you separately.

Description	Script Fees
2 Stage Manager, 30 Acting Edition	USD 338.40
Tax (if applicable)	USD 0

TOTAL ON INVOICE: 10761533	USD 338.40
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Your Requested Delivery Date:
12/05/2022

- If payment is received for script fees on or before 2 weeks from the above date, scripts will be shipped to arrive as requested.
- If payment is received later than 2 weeks from the above date, delivery cannot be guaranteed earlier than 2 weeks from date of full payment.
- If you have fully paid and would like to receive your scripts earlier than the above date, email info@concordtheatricals.com.

Please see “Methods of Payment” section below on how to proceed with this payment. Authorized purchase orders are accepted from domestic educational institutions only and will only release shipment(s) of all materials found on the script invoice only. When using a Purchase Order, the PO number must be valid to your organization, and you must select the appropriate Billing Organization in the My Organization section above. A Purchase Order does not constitute payment for licensing fees. Until check, credit card, or ACH payment is received you do not have license to perform or advertise the show.

METHODS OF PAYMENT

The first step in accepting your agreement is to sign it. To sign your agreement, you must log on to the Concord Theatricals website and sign the agreement through your customer dashboard. Twenty-five percent (25%) of the Performance Fee must be paid, processed, and acknowledged in accordance with the terms of your agreement before you may audition, cast, rehearse, advertise, publicize, or perform.

CONCORD THEATRICALS MUSICAL AGREEMENT

CT Rep: Rosemary Bucher & Gabriela Morales
Request #: 489057
Acct #: 101-009-1196506

TERMS AND CONDITIONS

1. **Grant.** Concord Theatricals grants Licensee the non-exclusive and non-transferable right to present a live stage production with living actors appearing in the immediate presence of an in-person audience of the Property at the Venue and during the Production Dates stipulated above and on the other terms and conditions set forth in this Agreement. Said rights are valid only through the final performance date as indicated above. No change by Licensee in the production dates, the number of performances, the number of seats per performance, the ticket prices, and/or any other particulars of this Agreement shall be made without the prior written consent of Concord Theatricals, which may be withheld in Concord Theatricals' sole and absolute discretion. Concord Theatricals has the right to revoke this Agreement if Licensee fails to secure such consent and/or if Licensee is in breach or default of any other term or condition of this Agreement. No other rights are herein granted, and Concord Theatricals (on behalf of the Author(s) and the owner(s) of the Property) reserves any and all other rights in the Property, whether such rights are now known or shall hereafter come into existence. The reserved rights shall include, without limiting the generality of the foregoing, all motion picture rights, television and cable rights, radio rights, stage rights other than those licensed hereunder, electronic and digital rights, mechanical rights, recording rights and publication rights of all kinds.

2. **Licensee Warranties.** Licensee represents, warrants and covenants that the Property will be presented in its entirety as it appears in published form authorized by the Author(s) and that the Author(s)'s intent will be respected in the Licensee's production. No changes, interpolations, additions, or deletions will be made in the Property for the purpose of Licensee's production or otherwise. Licensee represents, warrants and covenants that Licensees shall comply with the following:

2.1 **Concord Theatricals Credit.** All programs, web pages, publicity, and advertising in connection with performances of the Property, in all media (including print and electronic), shall carry a program note as follows (unless an additional or different notice is specified in writing by Concord Theatricals) in not less than 10-point type:

CINDERELLA is presented by arrangement with Concord Theatricals on behalf of The Rodgers & Hammerstein Organization.
www.concordtheatricals.com

2.2 **Author(s) Credit.** The Author(s)'s name (including, as applicable, composer(s), lyricist(s) and/or translator/adaptor's name) will appear in all instances in which the title of the Property appears, including all programs, web pages, house boards, and publicity and advertising in all media (including all print and electronic media) within the control of Licensee. Except as otherwise specified below, the name of the Author(s) will appear on a separate line on which no other name appears as set forth below immediately following the title of the Property and will appear in size of type not less than fifty percent (50%) of the size of the title type, as follows:

The following credits shall appear in all programs, house boards, posters, window cards, fliers and advertisements, ABC ads (but only if anyone other than a star billed above the title receives credit in said ABC ads) and also in other advertisements and publicity in which credit is given to a producer or any person other than a star billed above the title. Such credits shall immediately follow the title and shall be in size of type and prominence at least fifty percent (50%) of the title. No such credit shall be of size of type or prominence less than the size of type or prominence of the credit accorded to anyone else except stars billed above the title. Whenever credit is accorded in a so-called "billing box," the title shall refer to the size in the billing box, provided all persons except stars billed above the title are billed in the billing box.

**Rodgers + Hammerstein's
CINDERELLA (100%)**

**Music by Richard Rodgers (50%)
Lyrics by Oscar Hammerstein II (50%)
New Book by Douglas Carter Beane (50%)
Original Book by Oscar Hammerstein II (50%)**

The following credits shall immediately precede the credits for the choreographer and director and shall be 50% of the authors' credits. They shall be given on the program title page and any house boards, posters, window cards, fliers and advertisements that include designer credits.

**Orchestrations by Danny Troob (25%)
Music Adaptation & Arrangements by David Chase (25%)**

**In addition, the following credit shall appear in programs below the list of the musical numbers on the same page as that list:
Additional Lyrics By Douglas Carter Beane, David Chase and Bruce Pomahac**

2.3 **Additional Production Credit.** The following credits will be included on the title page of all programs and playbills distributed in connection with performances of the Property. If supplied, the following bio will also be included in the program.

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2.4 Production Date Changes/Cancellation. Licensee will PROMPTLY notify Concord Theatricals in writing of any and all proposed changes in Production Dates whatsoever, including, but not limited to, additional performances, rescheduled performances, cancellations, postponements, etc., all of which are subject to the prior written approval of Concord Theatricals. Please note that additional fees may be applied for any changes made.

The following additional guidelines will apply in cancelling a licensed production:

2.4.1 You must notify your Licensing Representative in writing (email acceptable) within 24 hours of the first cancelled performance, stating the reason or reasons for the cancellation.

2.4.2 If you are presenting only one performance and you timely notify your Licensing Representative of cancellation, a full refund or transfer of the licensing fees for the cancelled performance is granted less a cancellation processing fee of \$50.

2.4.3 If you are presenting more than one performance and you timely notify your Licensing Representative of cancellation of the full run of performances, a full refund or transfer of the licensing fees for your production is granted less a cancellation processing fee of \$50.

2.4.4 If you are presenting more than one performance and you timely notify your Licensing Representative of cancellation of an individual performance, a full refund or transfer of the licensing fees for the cancelled performance is granted and there is no cancellation fee.

2.4.5 If you notify your Licensing Representative of cancellation more than 24 hours after the first cancelled performance, no refund of the licensing fees shall be granted.

2.4.6 If Rental Materials have been processed for shipment to Licensee at the time you notify your Licensing Representative of cancellation, the rental fee and shipping fee/taxes (if any) will not be refunded. If Rental Materials have not yet been processed for shipment at the time you notify your Licensing Representative of cancellation, the rental fee and shipping fee/taxes (if any) will be refunded in full.

3. Execution of Agreement. This Agreement shall be effective upon receipt by Concord Theatricals of (a) this Agreement signed by the Licensee and (b) payment of twenty-five percent (25%) of the Performance Fee set forth in the "Fees" section above. Due to demand and area restrictions, Performance Agreements are time sensitive. Therefore, this Agreement shall be null and void if it is not executed as described above within ninety (90) days of the Effective Date of this Agreement. Licensee may electronically execute this Agreement by selecting "Licenses" from the dropdown menu under the "My Account" page on www.concordtheatricals.com.

4. Rental Materials.
4.1a Arrangements:

Full Package *see below*

4.1b Description of Rental materials:

26 Vocal Book
1 Piano-Conductor
1 Reed 1
1 Reed 2
1 Reed 3
1 Reed 4
1 Horn 1
1 Horn 2
1 Trumpet 1
1 Trumpet 2
1 Trombone
1 Keyboard
1 Harp
1 Drums
1 Percussion
2 Violin 1
2 Violin 2
1 Viola
1 Cello
1 Bass
1 Logo Pack

Please review the script fees and the rental package sections below to determine whether scripts (i.e. Acting Edition/libretto-vocal book) are included. If scripts are not included in either section, and you have not ordered scripts for this title previously, they must be purchased separately from www.concordtheatricals.com

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4.2. The latest date by which all outstanding licensing fees, rental fees and shipping fees/taxes (if any) are due is sixty (60) days prior to the first scheduled Performance Date under this Agreement. Payment for all performances must be received in full. Payment may be made by check, credit card or echeck/ACH payment. Please refer to attached invoice for fee details.. Conditioned on the execution of this Agreement, and provided that all payments have been received by Concord Theatricals as set forth in this Agreement, Concord Theatricals agrees to ship the Rental Materials to Licensee to arrive no later than **12/05/2022** (unless a shorter period remains between the date of execution and the first performance date). Rental Materials will not be shipped until full payment has been received.

4.3. Upon completion of Licensee's production, Licensee shall return the Rental Materials to: **Concord Theatricals c/o Midwest Fiber, 422 South White Oak Road, Normal, IL, 61761**. All rental materials must be received within **thirty (30) days** of the final performance date.

4.4. Any and all Rental Materials provided to Licensee in connection with the Property may be used ONLY for the rehearsal and performance of the Property on the dates and at the venue specified in this Agreement and may not be used for any other production, presentation or performance. Concord Theatricals makes no representations regarding the condition or adequacy of the Rental Materials. The rights granted to Licensee are conditioned on the execution of this Agreement and the receipt by Concord Theatricals of all payments as set forth this Agreement.

5. General Terms and Conditions

5.1 No auditions, casting, rehearsals, advertising, publicity or performance of the Property may commence unless and until this Agreement is executed and all monies owing to Concord Theatricals as set forth in this Agreement are paid in accordance with the payment schedule in the Agreement.

5.2 Licensee may not create merchandise of any kind based on the Property, whether for sale, promotional use, or free distribution, without prior written permission from Concord Theatricals.

5.3 Licensed productions of the Property are to be performed in front of a live audience only. Auditions, rehearsals, and/or performances may not be recorded, streamed, broadcast or posted at any time, in any manner or for any purpose. These restrictions apply to both audio-only and audio-visual recordings, broadcasts and postings. By way of example only, no posting or streaming of audio or audio-visual recordings to YouTube or any other social networking sites is permitted. Any such recording, broadcasting, posting or other use of a performance of the Property is a copyright infringement and will expose Licensee to serious legal consequences.

5.4 Any announcements, advertisements, publicity, promotional materials, and marketing materials, whether on the Internet or in any other media, must be in strict compliance with the terms of this Agreement, including the number and dates of performances, the number of seats, and the ticket prices. No advertising, marketing or promotion of Licensee's production may bill such production as any type of "premiere" of the Property (e.g., regional, state, local) without prior written approval from Concord Theatricals. Please contact your Licensing Representative to request approval.

5.5 This Agreement does not include the right to any choreography, staging, direction, costume design, scenic design, lighting design or sound design of the Property as previously presented. Licensee agrees that its production of the Property shall be a non-replica production. Neither Concord Theatricals nor the Author(s) or owners of the Property shall be obliged at any time to make any payment or offer rights participation to any person(s) whom Licensee may hire to direct, choreograph, stage, design or otherwise participate creatively in Licensee's production.

5.6 Licenses are available only for complete performances of the Property. Performances of various scenes and/or songs apart from the Property in its entirety (e.g., in connection with recitals, contests, festivals, etc., or for promotional purposes) require special permission, which must be submitted in writing in advance of any such performances. Unless permission is granted in writing by Concord Theatricals, no such performances may take place.

5.7 Licensee will present the Property using the Rental Materials and, if applicable, the Approved Production Script (as defined in Section 5.17 below). No abridgement or enlargement of the Property, no changes in music, lyrics, dialogue, period, setting, characters (including their gender), and/or characterizations in the Property, and no changes in running time, placement of intermission, number or order of scenes, etc., may be made without prior written permission from Concord Theatricals. In the event that any changes to the Property are approved in writing, such changes shall, upon creation, become the sole and exclusive property of Concord Theatricals, the Author(s) and the owners of the Property, as their interests may appear, and may be used by such parties free and clear of any obligation whatsoever to Licensee or any third party.

5.8 An approved logo and other promotional and marketing materials for the Property may be available from Concord Theatricals. Please contact your Licensing Representative for further information. Please review the Riders and Exhibits in Section 12 below, as well as (if applicable) any additional Rider you may have signed in connection with your production of the Property, for further requirements regarding logos, promotion and marketing of your production.

5.9 **This Agreement is not transferable to any other production other than the one licensed.** The rights licensed under this Agreement may not be sublicensed and/or otherwise conveyed by Licensee to any other person.

5.10 The Property is licensed for live stage performances by living actors in front of a live audience only, and may not be recorded, broadcast or distributed at any time, in any manner, or for any purpose. In no event may any audio or audio-visual recordings of readings, rehearsals

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or performances of the Property be posted to the internet or distributed through any digital means, including by way of streaming, downloading or copying, including without limitation, in video or audio recordings posted to YouTube, Facebook or any similar or other social networking site, or posted to the website of the theater or any personal or public website of whatsoever kind. No audio or audio-visual footage may be used in connection with any online, mobile or digital advertising or promotion of the Property.

5.11 You must include in prominent fashion in every program for your production of the Property the following warning in text no smaller than 12-point type, and the warning must also be posted in the lobby of the Venue:

THE VIDEOTAPING OR MAKING OF ELECTRONIC OR OTHER AUDIO AND/OR VISUAL RECORDINGS OF THIS PRODUCTION AND DISTRIBUTING RECORDINGS OR STREAMS IN ANY MEDIUM, INCLUDING THE INTERNET, IS STRICTLY PROHIBITED, A VIOLATION OF THE AUTHOR(S)'S RIGHTS AND ACTIONABLE UNDER UNITED STATES COPYRIGHT LAW. FOR MORE INFORMATION, PLEASE VISIT:

<https://concordtheatricals.com/resources/protecting-artists>

5.12 The grant of rights hereunder does not include any rights to use any artwork (except to the extent otherwise expressly set forth in Section 12 below), advertising, names of actors or actresses or other personnel associated with any other production of the Property in any artwork, advertising or promotional materials for Licensee's production hereunder.

5.13 Licensee is solely responsible for obtaining formal written permission from third-party copyright owners to use copyrighted music, images, brands, or other material in Licensee's production of the Property and is strongly cautioned to do so. If no such permission is obtained by Licensee, then Licensee must use only original music and other materials that Licensee owns and controls. Licensee is solely responsible and liable for all third-party clearances (including without limitation music clearances). To the extent permitted by law, and without waiving Licensee's preexisting state sovereign immunity, Licensee shall pay any award made by a court of competent jurisdiction in connection with any claim arising from the use of music and other third-party material by Licensee. For the avoidance of doubt, this Section 5.13: (a) shall not be deemed to constitute permission to add third-party materials to the Property, and changes to the Property shall be governed by Section 5.7 above; and (b) shall not apply to use of the music by the Author(s) that is included in the Property and for which Rental Materials are provided by Licensor.

5.14 Licensee may not present the Property with pre-recorded or sequenced accompaniment, except to the extent that such accompaniment is provided or licensed to you by Concord Theatricals or its official affiliates. Please contact your Licensing Representative if you have questions about whether a third-party provider is an official affiliate of Concord Theatricals. Note: pre-recorded accompaniment is not available for all titles and may not be available for use by all licensee types. Please contact your Licensing Representative to discuss.

5.15 In the event that the program for Licensee's production of the Property includes advertising, Licensee agrees to reserve program space no smaller than one-half (1/2) page for Concord Theatricals. Concord Theatricals shall notify Licensee in writing no later than thirty (30) days before the first performance hereunder if Concord Theatricals elects to use such program space, and shall provide Licensee with applicable files at the time of such notification. If Concord Theatricals does not provide Licensee with timely notice, Licensee shall have no obligation to reserve such program space.

5.16 Licensee agrees to reserve two (2) complimentary tickets for each performance of the Property hereunder for the use of Concord Theatricals, the Author(s) and the owners of the Property. Concord Theatricals shall notify Licensee a minimum of three (3) days prior to the applicable performance whether it requires such tickets, and agrees not to resell such tickets. Licensee shall provide Concord Theatricals with two (2) copies of the program for its production of the Property upon request by Concord Theatricals.

5.17 If scripts/librettos are not included as part of the Rental Materials, the "Approved Production Script" is defined as the version or draft of the script/libretto of the Property to be used in connection with Licensee's production. It is understood that the Approved Production Script will be made available for purchase via the licensing dashboard or www.concordtheatricals.com as the "Acting Edition." No earlier manuscript or any other versions of the Property are permitted for production without prior approval. In the event that a published Acting Edition is not available for public purchase, Licensee should contact its Licensing Representative for the most up-to-date version of the script/libretto prior to the start of pre-production and rehearsals.

6. **Representations and Warranties.** Licensee represents and warrants that (a) all of the information provided to Concord Theatricals, both orally and in writing, in connection with the production of the Property and/or otherwise is accurate and correct, (b) Licensee will present the Property in accordance with the terms and conditions set forth in this Agreement, and (c) Licensee will be fully responsible for the manner in which Licensee's production of the Property is performed. Licensee takes sole and complete responsibility for its actions under this Agreement. To the extent permitted by law, and without waiving Licensee's preexisting state sovereign immunity, Licensee shall pay any award made by a court of competent jurisdiction in connection with any claim arising out of (a) the breach or alleged breach by Licensee of any of Licensee's representations, warranties, obligations, or agreements under this Agreement and/or (b) Licensee's production of the Property including the performance, preparations, advertising and marketing thereof.

7. **Termination.** Failure to strictly comply with any of the terms and conditions of this Agreement, including but not limited to the provisions of Sections 2 and 5 and any Exhibits or Riders hereto, may result in the immediate termination of this Agreement and/or any such other agreements by Concord Theatricals in its sole and absolute discretion. In the event of termination, all amounts owing under this Agreement remain

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payable in full and shall be retained by Concord Theatricals in addition to any other rights or remedies that Concord Theatricals may be entitled to assert for breach of contract.

8. Default. If Licensee defaults in the performance of any of the representations, warranties, obligations, terms and/or conditions of this Agreement, then in addition to any and all other remedies which Concord Theatricals, the Author(s) and/or the other copyright-owner(s) of the Property might have at law or equity, Licensee agrees that Concord Theatricals shall have the right to seek a temporary restraining order and a preliminary injunction to enjoin any performances of the Property.

9. Revocation. Concord Theatricals reserves the right to revoke any and all licenses for any reason upon written notice to Licensee. In the event that Licensee has paid for the license, either partially or in full, prior to such revocation, a full refund of such sums paid will be given to Licensee within forty-five (45) business days of written notice of license termination.

10. Miscellaneous. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and shall be binding upon the parties hereto, their respective heirs, executors, administrators, legal representatives, successors and assigns and may not be altered, modified or cancelled (except as herein specifically provided), except by written instrument signed by both parties hereto. This Agreement supersedes all prior or contemporaneous agreements, undertakings, warranties, representations and negotiations between the parties with respect to the subject matter hereof, except in the event that Licensee has previously executed a Rider specifically relating to its production of the Property under this Agreement, such Rider shall remain in full force and effect and shall be a part of this Agreement. No waiver shall be deemed a continuing waiver or deemed a waiver of any assignment or similar breach. In entering into this Agreement, Licensee and Concord Theatricals will each have the status of an independent contractor and nothing contained herein will constitute the parties as partners, fiduciaries, agents or employees of each other.

11. Riders and Exhibits. In addition to all provisions set forth above, this Agreement includes any Riders previously executed by Licensee specifically relating to its production of the Property hereunder, as well as the following additional Exhibits and Riders (if any):

Additional Riders

In this show, the race of the characters is not pivotal to the plot. We encourage you to consider diversity and inclusion in your casting choices.

If you are interested in using the set designs from the 2013 Broadway production of RODGERS & HAMMERSTEIN'S CINDERELLA, please contact Anna Louizos (Annalouizosdesigns@gmail.com, www.annalouizos.com/contact, 212-673-6223).

ACCEPTED AND AGREED TO:

This Agreement and all conditions and terms contained herein are wholly binding upon the execution by Licensee hereof and the remittance of payment in accordance with the terms contained herein.



BY JOHNSON CONTROLS

CONFIDENTIAL CREDIT APPLICATION - COMMERCIAL

The undersigned Applicant hereby applies and specifically requests the establishment of an open account credit with UNITARY PRODUCTS GROUP, York International Corporation (YORK) for the purpose of purchasing merchandise on credit. The following information is provided for YORK's consideration in the approval of the Application. The Applicant understands that the submittal of the Application does not constitute a credit account until approved by YORK based on the terms as specified by YORK.

Send completed application to:

DATE:

PART A: TO BE COMPLETED BY YORK/UPG LOCATION

YORK/UPG LOCATION:	YORK/UPG BRANCH NUMBER:
YORK/UPG CONTACT NAME:	YORK/UPG CONTACT PHONE NUMBER:

PART B: TO BE COMPLETED BY YORK CUSTOMER

CREDIT INFORMATION

PREVIOUSLY CONDUCTED BUSINESS WITH YORK?
 No Yes If so, when _____

TYPE OF ACCOUNT :
 CASH ON DELIVERY ACCOUNT
 COMPLETE SECTIONS 1, 2 AND SIGN CREDIT AGREEMENT

--- OR ---

CREDIT LINE REQUESTED \$ _____
 COMPLETE SECTIONS 1 - 5 AND SIGN CREDIT AGREEMENT

ESTIMATED MONTHLY PURCHASES:	ARE YOU RESELLING ANY PRODUCTS PURCHASED FROM YORK? <input type="checkbox"/> Yes <input type="checkbox"/> No
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SECTION 1: TO BE COMPLETED BY YORK CUSTOMER

LEGAL COMPANY NAME: Sapulpa Public Schools	BUSINESS PHONE: 918-224-7089
	BUSINESS FAX: 918-224-0344

BILLING ADDRESS:
110 S. Burnett

CITY: Sapulpa	STATE/PROVINCE: Okla	ZIP CODE/POSTAL CODE: 74066
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BUSINESS ADDRESS, IF DIFFERENT FROM BILLING ADDRESS:
511 E. Lee Ave

CITY: Sapulpa	STATE/PROVINCE: Ok	ZIP CODE/POSTAL CODE: 74066
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DUN & BRADSTREET NUMBER:	PARENT COMPANY (IF APPLICABLE):
	DUN & BRADSTREET NUMBER (IF APPLICABLE):

LEGAL ENTITY TYPE:
 CORPORATION PARTNERSHIP SOLE PROPRIETORSHIP OTHER Public School

DATE BUSINESS ESTABLISHED:	CONTRACTOR'S LICENSE #:
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TYPE OF BUSINESS:
 SUBCONTRACTOR FACILITIES MANAGEMENT INDUSTRIAL OTHER Public School

CANADA PST NUMBER	GST/HST NUMBER	FEIN NUMBER: 73-6026796
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TAX STATUS
 * All sales are considered taxable unless a Certificate of Exemption is completed, signed and attached to this form.
 EXEMPT NON-EXEMPT

SECTION 2: PRINCIPLE INFORMATION

PRINCIPLE NAME: Steve Wilkins		PRINCIPLE TITLE: Director of Support Services	
ADDRESS: 1108 Burnett Street			
CITY: Sapulpa	STATE/PROVINCE: Okla.	ZIP CODE/POSTAL CODE: 74066	
EMAIL ADDRESS: SAZ swilkins@sapulpaps.org			
PRINCIPLE NAME:		PRINCIPLE TITLE:	
XSAS			
ADDRESS:			
CITY:		STATE/PROVINCE:	ZIP CODE/POSTAL CODE:
EMAIL ADDRESS:			

SECTION 3: AP INFORMATION

NAME: Deana Ellis	PHONE NUMBER: 918 224-3400 x1219
EMAIL ADDRESS: dellis@sapulpaps.org	FAX NUMBER: 918 224-8353

SECTION 4: TRADE CREDIT REFERENCES

COMPANY REFERENCE #1		COMPANY REFERENCE #2	
COMPANY NAME: Lamproe Construction	COMPANY NAME: Baby Plumbing		
PERSON TO CONTACT: Todd Lamproe	PERSON TO CONTACT:		
BUSINESS PHONE: 918-227-2993 FAX:	BUSINESS PHONE: 918-224-6471 FAX:		
EMAIL ADDRESS:	EMAIL ADDRESS:		

SECTION 5: BANK REFERENCES

PRIMARY BANK:	CONTACT NAME:	SECONDARY BANK:	CONTACT NAME:
American Heritage			
BUSINESS PHONE:	FAX:	BUSINESS PHONE:	FAX:
ACCOUNT NUMBER:	ROUTING NUMBER:	ACCOUNT NUMBER:	ROUTING NUMBER:

CREDIT AGREEMENT

YORK'S TERMS AND CONDITIONS - Payment terms for US commercial customers are "Due by 10th of following second month of the end of the period", the period is 10th-9th each month, these terms apply for US customers who operate primarily in the commercial segment of the business, or standard customers who bid large commercial projects may qualify for extended terms with proper justification. Applicant agrees to pay reasonable Attorney and Collection fees and expenses if such are required to collect past due amounts. If the amount of any invoice is past due thirty days, YORK reserves the right to add to any such past due amount a charge of 1 1/2% (18% per annum), or the legal allowable rate, whichever is lower, and thereafter at the end of every thirty-day period until paid in full. In the event of default or stop payment of credit card and/or check payment(s), applicant may be subject to additional fees. Applicant agrees to be bound by all terms and conditions contained in this Application.

ALL SALES OF PRODUCTS AND SERVICES ARE CONDITIONED UPON AND EXCLUSIVELY SUBJECT TO THE UNITED STATES TERMS AND CONDITIONS OF SALE OF JOHNSON CONTROLS, INC. AND ITS AFFILIATES (THE "SALE TERMS"). ANY CONFLICTING, ADDITIONAL, OR DIFFERENT TERMS FOUND ON YOUR PURCHASE ORDERS OR OTHER DOCUMENTS ARE HEREBY EXPRESSLY REJECTED. THE SALE TERMS CAN BE VIEWED AT <https://www.johnsoncontrols.com/buildings/legal/terms-and-conditions-of-sale>. IF A WRITTEN AGREEMENT SIGNED BY BOTH PARTIES IS IN EXISTENCE COVERING THE SAME PRODUCTS AND SERVICES HEREIN, THE TERMS AND CONDITIONS OF SAID AGREEMENT SHALL PREVAIL TO THE EXTENT THEY ARE INCONSISTENT WITH THESE SALE TERMS.

CHANGE IN STATUS - Applicant shall notify YORK in writing of any and all changes in the business nature of Applicant, including but not limited to changes in: corporation structure; principal place of business; corporate shareholders; principals and/or owners of Applicant. No changes in corporate structure shall have any effect upon the rights and remedies of YORK which exist at the execution of this Application without the express, written acceptance of YORK. Applicant shall immediately provide any additional information deemed necessary by YORK, including the provision of an updated Credit Application upon the request by YORK.

I/We certify that all information stated in this Application and any attachment hereto is true and correct to the best of my/our knowledge. Applicant hereby authorizes the references and any credit information agency to release all information relative to its credit ratings and reputation to YORK. All goods sold to Applicant on a credit account opened under this Application are sold in express reliance on the information contained herein, or attached hereto. **I understand and agree to the above terms.**

CUSTOMER NAME (please print or type): Sapulpa Schools	TITLE:
AUTHORIZED SIGNATURE:	DATE:

IEP SERVICE AGREEMENT

STUDENT INFORMATION:

STUDENT NAME: XXXX

RESIDENCE ADDRESS: 8121 Webb Drive, Tulsa, OK 74131

CONTACT NUMBER: 918-402-1542

NAME(S) OF PARENT(S)/GUARDIAN(S): XXXX

RESIDENT DISTRICT: Sapulpa Public Schools

RECEIVING DISTRICT: Tulsa Public Schools

PRIMARY CONTACT AT RESIDENT DISTRICT:

NAME: Katherine Stufflebeam, Director of Special Education

MAILING ADDRESS: 511 E. Lee, Sapulpa, OK 74066

CONTACT NUMBER: 918-224-3400 ex. 1115

EMAIL: kstufflebeam@sapulpaps.org

PRIMARY CONTACT AT RECEIVING DISTRICT:

NAME: Jaxon Richins

MAILING ADDRESS: 3027 S New Haven, Tulsa, OK 74114

CONTACT NUMBER: 918-746-6722

EMAIL: richija@tulsaschools.org

This Agreement is entered into between Independent School District No. 33 of Creek County, Oklahoma, and Tulsa Independent School District No. 1 of Tulsa County, Oklahoma, as to the above-named student for the 2022-2023 school year.

Recitals:

A. The Student, a child with a disability as defined by the Individuals with Disabilities Education Act ("IDEA"), 20 U.S.C. §§ 1400, *et seq.*, is a resident of the Resident District for educational purposes and is entitled to receive a free appropriate public education ("FAPE") in accordance with the requirements of the IDEA.

B. The Resident District desires to enter into this IEP Service Agreement (the "Agreement") with the Receiving District to satisfy its legal obligation to provide the Student with FAPE, in accordance with the IDEA, during the Operative School Year.

C. The Receiving District desires to enter into this Agreement with the Resident District

to provide the Student with the special education and related services as identified in the Student's then-current Individualized Education Program ("IEP") in order to provide FAPE in accordance with the requirements of the IDEA during the Operative School Year.

D. The Resident and Receiving Districts understand that if they enter into IEP Service Agreements for three (3) consecutive years for this Student, the Agreement will be automatically renewed for each subsequent year, and that, in that event, the Resident District will continue to pay tuition to the Receiving District as provided by law.

E. The Resident and Receiving Districts understand that compliance with any requirements of Section 504 of the Rehabilitation Act and the Americans with Disabilities Act during the Operative School Year shall solely be the responsibility of the Resident District even though the Student is attending school in the Receiving District.

Therefore, the parties agree as follows:

1. The term of this Agreement extends from July 1, 2022, through June 30, 2023. During the term of this Agreement, either party may terminate the Agreement upon thirty (30) days' advance notice in writing to the other party. The terminating party will also notify the Student's parent(s) or guardian(s) in writing thirty (30) days in advance of the termination date.

2. As provided by law, the Resident District is legally and financially responsible for the provision of FAPE to the Student, as the term "FAPE" is defined under the IDEA and Section 504 of the Rehabilitation Act. The Resident District is responsible for the development and implementation of the Student's IEP(s) and any Section 504 Accommodation Plans. In the event a due process complaint initiated under the IDEA or Section 504 of the Rehabilitation Act ("Complaint") is filed concerning the Student, the Resident District will be legally and financially responsible for that Complaint and, to the extent permitted by law, will indemnify and hold harmless the Receiving District for any expenses the Receiving District incurs in responding to that Complaint, including but not limited to attorney's fees and costs.

3. During the term of this Agreement, the Receiving District will provide all special education and related services identified in the Student's then-current IEP for the purpose of providing FAPE as required by the IDEA, except as specifically set forth in paragraph 4 of this Agreement. The parties to this Agreement understand that the Student's IEP may be amended and that a new IEP may be developed during the term of this Agreement, and the parties intend that the Receiving District implement the amended, interim or subsequent IEP as well as the IEP in place at the time this Agreement takes effect.

4. The Resident District will provide the following special education and related services to the Student as identified in the Student's then-current IEP:

a. Transportation to and from school at the Receiving District (if transportation is a listed related service)

5. The Receiving District will issue the Student progress reports and report cards, following the same procedures it applies to all other students, or as otherwise required under the Student's then-current IEP.

6. The Student will have the opportunity to participate in all educational and extra-curricular programs, events and activities available to other students of the same age and grade attending the Receiving District, subject to all eligibility requirements applicable to similarly situated students residing in the Receiving District. To the extent that the Student requires accommodations in order to be provided FAPE under Section 504 of the Rehabilitation Act, or accommodations pursuant to the Americans with Disabilities Act, all such accommodations, plans and related expenses shall be responsibility of the Resident District and at the sole expense of the Resident District.

7. If the IEP team or Review of Existing Data group determines that reevaluation or further evaluation(s) of the Student is necessary under the IDEA, the Resident District and Receiving Districts will jointly determine what evaluations are necessary, who will administer the evaluation(s), and , how such evaluation(s) will be administered. The Resident District is financially responsible for all evaluation(s) and reevaluation of the Student. If the Student's parent requests an independent education evaluation ("IEE"), the Resident District is financially responsible for any granted IEEs. In the event the Resident and Receiving Districts cannot agree on whether additional data is necessary, a consensus of the IEP team will decide the issue

8. The Receiving District will use reasonable efforts to comply with the procedural safeguards set out in the IDEA and the then-current version of the *Policies and Procedures for Special Education in Oklahoma* promulgated by the Oklahoma State Department of Education in its delivery of special education and related services to the Student under the IDEA.

9. The Primary Contact or designee for the Receiving District will schedule IEP and IEP Review meetings for the Student. To provide the Resident District the opportunity to participate, the Primary Contact or designee for the Receiving District will provide reasonable advance notice of every such meeting to the Primary Contact at the Resident District.

10. The Primary Contact or designee at the Receiving District will promptly notify the Primary Contact at the Resident District of every proposed disciplinary removal that would constitute a change of placement for the Student under the IDEA or Section 504 before that disciplinary removal is implemented.

11. The Primary Contact or designee at the Receiving District will use reasonable efforts to advise the Primary Contact at the Resident District of concerns about the Student's special education and related services expressed by the Student's parent(s) or guardian(s). Personnel at the Resident and Receiving Districts will use reasonable efforts to cooperate and resolve disagreements concerning appropriate special education and related services for the Student, implementation of the Student's then-current IEP, and any other issues that may arise.

12. All funds generated for the Student from local, state or federal funds will remain with the Resident District. The Resident District will include the Student on its Child Count. The Student's average daily membership will be credited to the Resident District.

13. The Resident District will pay the Receiving District the sum of \$14,908.79 as tuition for the delivery of special education and related services to the Student provided in accordance with the requirements of the IDEA. A breakdown of the anticipated tuition is included on the State Aid Formula Sheet attached to and incorporated into this Agreement as Addendum 1. Payments by the Resident District to the Receiving District will be paid on the following payment schedule: One annual payment at the conclusion of the Operative School Year. This amount includes the cost of all educational and related services that the Receiving District could reasonably anticipate based upon review of the Student's current IEP. The Receiving District will promptly provide the Resident District a detailed breakdown of the final tuition amount upon request. If the IEP team amends the Student's IEP or develops another IEP that increases the cost of services to the Receiving District, the parties to this Agreement will mutually consider and negotiate any increase in the tuition amount sought by the Receiving District to cover the increased cost of services.

14. Any amounts the Receiving District receives as the result of billing Medicaid for IDEA associated services it provides to the Student during the term of this Agreement will be credited against the Resident District's tuition obligation.

15. The parties will not identify the Student as a transfer student for student information purposes.

16. This Agreement contains the entire agreement of the parties. Any changes to this Agreement will be made in writing and signed by both parties.

Signatures:

“Resident District”

Independent School District No. 33 of Creek County, Oklahoma

By: _____ Date: _____
President of the Board of Education

“Receiving District”

Independent School District No. 1 of Tulsa County, Oklahoma

By: _____ Date: _____
President of the Board of Education

**Tulsa Public Schools
State Aid Formula Sheet
2022-2023**

School District Sapulpa Public Schools
Student Name XXXX
DOB 08/21/2012 **STN # 1002996678**

Grade	4th	1.00
Disability	HI	2.90
Related Service	Speech	0.05
	OT/PT	0.0
	ESY	0.0

Economic Disadvantage	0.0
Bilingual	0.0

Total Weight	3.95%
State Aid Factor	\$3,793.15 (Estimated ADM)
REEVALUATION	\$0.00
Total IEP Service Agreement	\$14,908.79



Ben Franklin Programs!

Date: 11/4/2022

Performance agreement Hear Ye! Hear Ye!

It is hereby agreed that the Party of the First Part known as
Stephen Smith will perform as

Ben Franklin

for the Party of the Second Part known as:

Revolutionary Day - Megan Cannon

... as described below:

**Revolutionary Day Sapulpa Public Schools
January 26, 2023 10AM-3PM**

SPECIAL DETAILS:

Foundation Church Sapulpa OK

The party of the Second Part shall pay a total of = **\$500.00**

For the said performance(s) payable in cash or approved check in advance and upon completion of said
performance and shall be made payable to:

STEPHEN SMITH 4221 S Norfolk Ave, Tulsa OK 74105

Performance is subject to proven detention by sickness, accidents, and accidents to means of
transportation, or other legitimate conditions beyond control. Every effort will be made to reschedule the event.

And both the undersigned parties will enjoy the Party, Program, or whatever!

Date 11/4/2022

Date _____

Stephen Smith

Representative



SAPULPA PUBLIC SCHOOLS ("Client" hereafter) hereby enters into this contract (the "Contract") for the use of facilities owned by St. John Mgmt LLC DBA 181 Ranch ("181 RANCH" hereafter) as provided below:

EVENT DATE: APRIL 22ND, 2023 EVENT TYPE: HIGH SCHOOL PROM

RENTAL TIMES: 9AM-11PM

CLIENT INFORMATION

Primary Contact Person: DEANNA HAYES Phone: 918-557-3938

Email: DHAYES@SAPULPAPS.ORG

Company Name, if Applicable: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Couples First and Last Name (Weddings): _____

Expected number of guests: _____ Additional Notes: SEATING FOR 80, SET UP

Date Deposit Received: _____ Deposit Amount: \$500 CC or Check # _____

TERMS OF AGREEMENT: 181 RANCH hereby permits Client to occupy and use the facilities as described above according to the terms and provisions below. "Client" also refers to client's vendors, agents, guests and invitees as well as any other person included in their party. Rental time frame is when client may begin access to the venue, and when all items must be vacated.

GENERAL POLICIES & INFORMATION:

- 181 RANCH does not provide medical staff or medical coverage or security for Client utilizing facilities.
- All vehicles, motorbikes, etc. must be parked in the designated area
- Smoking and Vaping is permitted outdoors in designated areas only.
- Illegal drugs and firearms are not permitted on 181 RANCH premises.
- If an Act of God (tornado, earthquake, fire, hurricane, wind, flood, etc.) leaves 181 RANCH unusable, causing the Event to be canceled, 181 RANCH will refund the amount paid by Client to date. Under no circumstances will 181 RANCH be liable for any damages, (including but not limited to exemplary or incidental damages) in excess of previously made deposits. Inclement weather is not reason for event cancellation. If 181 RANCH representatives

deem the facility and grounds usable, and client decides to cancel the event, 100% of remaining payment will be due.

- No article or thing of a dangerous, inflammable, or explosive character that might unreasonably increase the danger of fire at the facility (e.g. Fireworks) is permitted on 181 RANCH premises.
- Subwoofers and amplified drums are not permitted on 181 RANCH properties, without consent.
- Outdoor music is limited at the discretion of 181 RANCH personnel. Excessively loud music, instruments, or any other disturbances will not be tolerated.
- 181 RANCH reserves the right to make modifications and updates to appliances, fixtures, décor, furniture, lighting, and landscaping.
- 181 RANCH is not responsible for any noise, distractions or interruptions caused by nature, humans, or man-made devices during any portion of the client's event.
- Glitter, rice, silly string, confetti, and gel-like substances are not permitted anywhere on 181 RANCH property, without prior consent. Fresh, loose dark flower petals cannot be used inside the barn. Silk flower petals may not be used any place outside but may be used inside the barn.
- Candles may only be used in glass containers. The top of the glass must go above the top of the flame.

DAMAGE TO PROPERTY OR LOSS WHILE ON PROPERTY:

- Client is responsible for any and all personal property brought onto 181 RANCH premises. 181 RANCH and its insurers shall not be liable for any damages or loss resulting therefrom.
- Client agrees to leave the facilities in the same condition as existed at the time of the start of Client's rental day.
- Client shall pay for any damages to the property (including theft) caused by Client, Clients Vendors and or Guests. Any amount up to \$500 will be deducted from damage deposit.
- After Clients event, should a post-event assessment reveal any of the following: Damages, missing property, excessive trash, excessive mess, or other charges incurred by 181 RANCH due to non-compliance of contract rules, the Damage Deposit/Fee will not be returned.
- If no damages are determined, \$500 damage deposit will be credited back to client.
- If damages are discovered during or, post event, the following steps will take place: 1) Client will be notified in a timely manner. 2) Pictures of damage will be provided from 181 RANCH to Client. If the damages exceed the Damage deposit, 181 RANCH will provide Client with an invoice of the assessed damages and repair costs. Client will approve or provide payment for the excess damage costs within 10 business days of receipt of invoice.

DAY OF EVENT:

- Day of rental time begins as stated above. Client and client's belongings shall be cleaned and removed from the premises by time stated above.
- Client will be responsible for setting up tables, chairs, and any décor. If client selects in-house set up, a final floorplan must be provided to 181 RANCH within SEVEN DAYS of event date. 181 RANCH will not be responsible for moving or altering floorplan once set.
- Decorations are Client's responsibility.
- Client shall provide their own ladders, extension cords, or any other type of tool or equipment for set up.
- A 181 RANCH representative will be available by phone and on-site for the duration of the actual Event.
- Client is responsible for providing ice, cups, utensils, linens, pots, pans, plates, chafing dishes, napkins, ice chests, or any other catering item for use by Client, unless rented through 181 RANCH.
- 181 RANCH does not provide additional foliage beyond what is already in place. Client shall respect the natural foliage and not disturb it.
- DJ/entertainment vendors must stop within 30 minutes of event ending time.
- For on-site food preparation, the following policies must be followed: no cooking is permitted inside the venue, cooking equipment must be self-contained, fire lanes and all necessary entrance/exits must be left unblocked.
- Client must consult with 181 RANCH personnel to determine cooking location and manner of waste disposal.
- 181 RANCH reserves the right to eject or cause to be ejected from the facilities any objectionable person or persons. Neither 181 RANCH nor any of its officers, agents or employees shall be liable to Client or any of Client's guests or invitees for any damages that may result by 181 RANCH exercise of this right. The term

“objectionable persons” shall include 181 RANCH policies, or violation of local, state or federal laws, make the normal and proper conduct of business or the Event or the enjoyment of the Event difficult or impossible for others.

- Clean up following the Event will be the responsibility of the Client, with the exception of the bathrooms and basic sweeping, which will be cleaned by 181 RANCH. Any spills, food messes, etc. must be cleaned and removed by Client.
- All of the rules concerning alcohol as outlined under the “alcohol” section apply to day before the Event rental.
- All food and beverages must be removed from the premises each night.
- Client must be off the premises by times listed above. No overnight sleeping or camping allowed on 181 RANCH premises.

RELEASE OF LIABILITY-INDEMNITY:

Client, its guests and invitees agrees to WAIVE, RELEASE, INDEMNIFY, HOLD HARMLESS, AND FOREVER DEFEND AND DISCHARGE ST. JOHN MGMT LLC, 181 RANCH, its owners, employees, equipment manufacturers and sponsoring agencies from all liability for any such personal injury, disability, death, proceeding cost, expenses or loss or damage to a person or property during the Event or any of the activities connected with the Event to the fullest extent of the law.

ALCOHOL:

- RELEASE OF LIABILITY: Client agrees to hold 181 RANCH, its agents, employees, and officers harmless in the event of alcohol related injuries to Client or Client’s guests attending or returning from Event.
- 181 Ranch is an OKLAHOMA ABLE COMMISSION LICENCED PREMESIS. As such, all alcohol for your event MUST be purchased from 181 Ranch.
- It is ILLEGAL to bring in any outside alcoholic beverages. Doing so voids your contract and we reserve the right to cancel your event.
- All underage drinking is strictly prohibited on 181 RANCH premises, even if provided by parents to their children.
- The serving of all alcoholic beverages will cease 30 minutes prior to event end.

AFTER EVENT:

- Client will be responsible for removing all décor and leftover food the night of the Event.
- 181 RANCH will be responsible providing all trash receptacles, trash bags, and restroom supplies during the Event. Client is expected to sweep, mop, or clean any large messes after the Event ends.
- Client is responsible for clearing off tables, breaking down and stacking tables and chairs near South double doors, unless paying for in house breakdown.
- Client is responsible putting trash in trash receptacles and removing all décor provided by Client.

FEE & DEPOSIT:

- Payment Schedule: Unless otherwise stated in the payment schedule below, Client shall pay the Contract Amount according to the following deposit date schedule:
 - At date of booking, a \$500 non-refundable deposit is to be made.
 - Two weeks prior to event, remaining balance is to be 100% paid.
 - \$500 damage deposit is to be paid with final payment.
- 181 RANCH will charge Client a \$35 processing fee for each returned check.
- Online/Credit Card transactions will incur a 4% processing fee.
- Contracts shall not be sold or transferred to another party.
- Failure to receive payment at the appropriate due date will result in forfeiture of all contractual rights. Before cancellation, 181 RANCH will provide a written notice to Client. If no response is received within 48 hours from Client, the contract will be canceled.
- Contract price is final. Contract total will not be adjusted due to any price increase or decrease including any potential future promotions.

- **Cancellation of Event Date:**
 - In the event of a cancellation of the Event, written notice of cancellation must be delivered to 181 RANCH.
 - Once a written cancellation notice is delivered to 181 RANCH, this contract cannot be regenerated. If client desires to re-schedule the Event, a new contract must be entered and signed by the parties.
 - If the Event is canceled at any time after the date is six months or less prior to the Event Date, Client is obligated to pay the total remaining Contract Amount balance.

- **Rescheduling of Event Date:**
 - Written notice of postponement must be received by 181 RANCH.
 - If Client desires to postpone the Event and does so at any time after the date which is six months or less prior to the original Event Date, deposits previously made toward the original Event will not apply as credit toward the new event.
 - This Contract shall thereafter be null and void and a new one will be entered.
 - A new date must be selected no later than 30 days after written notice of postponement is received.
 - If Client desires to postpone the original Event Date and does so at any time prior to the date which is six months or more before the Event Date, and the new date selected is no more than 12 months after the date the written postponement notice is received, then all deposits previously made shall apply to the new event.
 - When rescheduling of a date occurs, the Client is obligated to pay the higher of the two prices.
 - Prices are subject to change. In the event of rescheduling, Client will be billed at current listed pricing.

Package/Payment/Fee Notes:

VENUE RENTAL	\$4000	9am-11pm
Seating for 80	\$450	Set up included: tables, chairs and linens (color of your choice)

I certify that I am an authorized representative of the Client and that I am authorized to enter into this Contract as the Client and on behalf of all persons included in the definition of the "Client" herein. Further, I agree to be personally responsible for the performance of all of Client's obligations of this Contract.

Client Print: _____ Client Signature: _____

181 RANCH Representative: _____ Date: _____

By INITIALING the box you agree/verify that you have read and understood 181 RANCH transfer and cancellation policies, all rules above , and any payments made towards your event are non-refundable.



Ag Shop Surplus

Make: Koike

Model: PNC 12 Extreme 4x8 Table

Serial Number: P12-K-10154

Description: Koike PNC 12 Extreme 4x8 CNC Table. Oxyfuel Hookups and Plasma Cutting Saddle Included.

SAPULPA HIGH SCHOOL
SUPER INTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST 2 November 2022

SPONSOR MSgt Kitchen, John

DESTINATION: Ozark, MO

DATE LEAVING (DAY AND DATE) 9 December 2022

DATE RETURNING (DAY AND DATE) 10 December 2022

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 18 NUMBER OF SPONSORS 1, and 1 Female Chaperone.

PURPOSE OFTRIP: Compete in the Ozark High School Triger Drill Classic drill meet.

MODE OFTRANSPORTATION: 1 Mini bus and 1 van


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL



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

October 26, 2022

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. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No exceptions noted

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

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

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

JUNE 30, 2022

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, 2022

BOARD OF EDUCATION

President

Steve McCormick

Vice-President

Wayne Richards

Member

Melinda Ryan

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, 2022

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SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Sapulpa Independent School District No. 33
Sapulpa, Creek County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Sapulpa Independent School District No. 33, Sapulpa, Creek County, Oklahoma (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2022, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, 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, 2022, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

As discussed in Note 1, the financial statements referred to above do not include the General Fixed Asset Account Group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education. The amount that should be recorded in the General Fixed Asset Account Group is not known.

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards, 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*, are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis 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, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 26, 2022



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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 Independent School District No. 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 fund type and account group financial statements – regulatory basis of the Sapulpa Independent School District No. 33, Sapulpa, Creek County, Oklahoma (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2022, 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 as provided by the Oklahoma State Department of Education.. However, our report was qualified because the omission of the general fixed asset account group results in an incomplete presentation 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 26, 2022



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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**

To the Honorable Board of Education
Sapulpa Independent School District No. 33
Sapulpa, Creek County, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Sapulpa Independent School District No. 33, Sapulpa, Creek County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

October 26, 2022

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NON-COMPLIANCE
JUNE 30, 2022

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, 2022

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 COVID-19 Education Stabilization Fund – CARES Act / CRRSA Act/ ARP Act Programs (84.425D, 84.425U), 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, 2022

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE			
<u>ASSETS</u>						
Cash	\$ 6,565,712	1,591,720	1,233,122	1,353,614		12,265,899
Amounts available in debt service					1,233,122	1,233,122
Amount to be provided for retirement of long-term debt					5,914,646	5,914,646
Total Assets	\$ 6,565,712	1,591,720	1,233,122	1,353,614	7,147,768	19,413,667
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Warrants/checks payable	\$ 2,669,229	132,644				2,801,873
Encumbrances	457,816	175,696				952,564
Funds held for school organizations				1,283,996		1,283,996
Long-term debt:						
Bonds payable					6,600,000	6,600,000
Capital leases					547,768	547,768
Total liabilities	3,127,045	308,340	0	1,283,996	7,147,768	12,186,201
Fund Balance:						
Restricted		1,283,380	1,233,122	69,618		3,788,799
Unassigned	3,438,667					3,438,667
Cash fund balances	3,438,667	1,283,380	1,233,122	69,618	0	7,227,466
Total Liabilities and Fund Balance	\$ 6,565,712	1,591,720	1,233,122	1,353,614	7,147,768	19,413,667

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, 2022

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
Revenues Collected:						
Local sources	\$ 7,391,965	1,161,347	5,565,692		466,609	14,585,613
Intermediate sources	856,051					856,051
State sources	17,516,715	143,391				17,660,106
Federal sources	4,587,900	2,020,031				6,607,931
Interest earnings	14,619		15,998		277	30,894
Non-revenue receipts	299,916					299,916
Total revenues collected	<u>30,667,166</u>	<u>3,324,769</u>	<u>5,581,690</u>	<u>0</u>	<u>466,886</u>	<u>40,040,511</u>
Expenditures:						
Instruction	17,732,644			258,291	470,609	18,461,544
Support services	12,073,838	1,139,633		1,915,662		15,129,133
Operation of non-instructional services	114,801	1,712,874				1,827,675
Other outlays:						
Debt service			5,115,008			5,115,008
Total expenditures	<u>29,921,283</u>	<u>2,852,507</u>	<u>5,115,008</u>	<u>2,173,953</u>	<u>470,609</u>	<u>40,533,360</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	745,883	472,262	466,682	(2,173,953)	(3,723)	(492,849)
Other financing sources (uses):						
Adjustments to prior year encumbrances	68,486	15,335	0	2,004	0	85,825
Excess of revenues collected and other financing sources over (under) expenditures and other financing (uses)	814,369	487,597	466,682	(2,171,949)	(3,723)	(407,024)
Cash fund balances, beginning of year	2,624,298	795,783	766,440	3,374,628	73,341	7,634,490
Cash fund balances, end of year	<u>\$ 3,438,667</u>	<u>1,283,380</u>	<u>1,233,122</u>	<u>1,202,679</u>	<u>69,618</u>	<u>7,227,466</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, 2022

	GENERAL FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 6,570,147	6,570,147	7,391,965	7,228,500
Intermediate sources	746,233	746,233	856,051	813,335
State sources	16,408,621	16,408,621	17,516,715	16,179,915
Federal sources	5,776,895	5,776,895	4,587,900	3,046,700
Interest earnings			14,619	22,182
Non-revenue receipts	200,000	200,000	299,916	139,170
Total revenues collected	<u>29,701,896</u>	<u>29,701,896</u>	<u>30,667,166</u>	<u>27,429,802</u>
Expenditures:				
Instruction	20,131,927	20,131,927	17,732,644	16,408,458
Support services	12,079,466	12,079,466	12,073,838	11,012,004
Operation of non-instructional services	114,801	114,801	114,801	101,126
Other outlays:				
Private schools				18,279
Total expenditures	<u>32,326,194</u>	<u>32,326,194</u>	<u>29,921,283</u>	<u>27,539,867</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(2,624,298)	(2,624,298)	745,883	(110,065)
Adjustments to prior year encumbrances	<u>0</u>	<u>0</u>	<u>68,486</u>	<u>31,531</u>
Excess of revenues collected over (under) expenditures	(2,624,298)	(2,624,298)	814,369	(78,534)
Cash fund balance, beginning of year	<u>2,624,298</u>	<u>2,624,298</u>	<u>2,624,298</u>	<u>2,702,832</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>0</u>	<u>3,438,667</u>	<u>2,624,298</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, 2022

	SPECIAL REVENUE FUNDS			Prior Year (Memorandum Only)
	Original Budget	Final Budget	Actual	
Revenues Collected:				
Local sources	\$ 938,330	938,330	1,161,347	1,125,599
State sources	156,646	156,646	143,391	172,263
Federal sources	1,330,927	1,330,927	2,020,031	1,330,927
Total revenues collected	<u>2,425,903</u>	<u>2,425,903</u>	<u>3,324,769</u>	<u>2,628,789</u>
Expenditures:				
Support services	1,466,726	1,466,726	1,139,633	1,016,253
Operation of non-instructional services	1,754,960	1,754,960	1,712,874	1,395,147
Total expenditures	<u>3,221,686</u>	<u>3,221,686</u>	<u>2,852,507</u>	<u>2,411,400</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(795,783)	(795,783)	472,262	217,389
Adjustments to prior year encumbrances	<u>0</u>	<u>0</u>	<u>15,335</u>	<u>24,306</u>
Excess of revenues collected over (under) expenditures	(795,783)	(795,783)	487,597	241,695
Cash fund balances, beginning of year	<u>795,783</u>	<u>795,783</u>	<u>795,783</u>	<u>554,088</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>1,283,380</u>	<u>795,783</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, 2022

	DEBT SERVICE FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 5,311,878	5,311,878	5,565,692	5,739,819
Interest earnings			15,998	651
Non-revenue receipts				13,095
Total revenues collected	5,311,878	5,311,878	5,581,690	5,753,565
Requirements:				
Bonds	4,955,000	4,955,000	4,955,000	4,945,000
Judgments			11,408	
Coupons	148,600	148,600	148,600	277,195
Total expenditures	5,103,600	5,103,600	5,115,008	5,222,195
Excess of revenue collected over (under) expenditures	208,278	208,278	466,682	531,370
Cash fund balance, beginning of year	766,440	766,440	766,440	235,070
Cash fund balance, end of year	\$ 974,718	974,718	1,233,122	766,440

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, 2022

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, 2022

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, 2022

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 2021-22 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, 2022

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 2021-22 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, 2022

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/checks 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, 2022

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, 2022

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, 2022 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/Checks Payable – Warrants/checks 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/checks that have yet to be redeemed by the District’s bank.

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, 2022

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 *non-spendable* (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).

Amounts 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, 2022

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, 2022

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, 2022

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, 2022

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 2021-22 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, 2022 were \$12,218,586 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, 2022

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, 2022.

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	Judgments Payable	Capital Leases	Total
Balance, July 1, 2021	\$ 11,555,000	0	236,892	11,791,892
Additions	0	11,408	691,018	702,426
Retirements	(4,955,000)	(11,408)	(380,142)	(5,346,550)
Balance, June 30, 2022	<u>\$ 6,600,000</u>	<u>0</u>	<u>547,768</u>	<u>7,147,768</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

4. GENERAL LONG-TERM DEBT – cont'd

A brief description of the outstanding long-term debt at June 30, 2022 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	\$ 4,955,000
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 for Chieftain Center Scoreboard, dated 7-16-21, totaling \$316,202, interest rate of 2.65%, due in annual installments of \$67,094, final installment due 2-1-26	251,272
Lease purchase for Collins Stadium Scoreboard, dated 7-16-21, totaling \$374,816, interest rate of 2.65%, due in annual installments of \$79,175, final installment due 5-1-26	<u>296,496</u>
Total	<u>\$ 7,147,768</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>
2023	\$ 6,731,552	88,992	6,820,544
2024	135,069	11,200	146,269
2025	138,705	7,564	146,269
2026	<u>142,442</u>	<u>3,827</u>	<u>146,269</u>
Total	<u>\$ 7,147,768</u>	<u>111,583</u>	<u>7,259,351</u>

Interest paid on general long-term debt during the 2021-22 fiscal year totaled \$158,946.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

5. LEASE REVENUE BONDS

The District had the following Lease Revenue Financing Agreement at June 30, 2022:

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>
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>1,371,000</u>	<u>16,906,000</u>

This agreement is not classified as long-term debt on the District’s financial statements, since the actual debt does not belong to the District. Current and future bond proceeds from the District’s general obligation bonds are used to pay these obligations.

6. 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.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

6. EMPLOYEE RETIREMENT SYSTEM – cont'd

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 2021-22 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%.

Annual Pension Cost

The District's total contributions for 2022, 2021 and 2020 were \$1,818,370, \$1,691,956 and \$1,814,426, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2022. 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.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

7. 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.

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 2021-22 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, 2022

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.

SUPPLEMENTARY INFORMATION

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, 2022

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 581,579	1,010,141	1,591,720
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 5,837	126,807	132,644
Encumbrances	112,628	63,068	175,696
Total liabilities	<u>118,465</u>	<u>189,875</u>	<u>308,340</u>
Fund Balance:			
Restricted	<u>463,114</u>	<u>820,266</u>	<u>1,283,380</u>
Total Liabilities and Fund Balance	<u>\$ 581,579</u>	<u>1,010,141</u>	<u>1,591,720</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, 2022

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 1,062,318	99,029	1,161,347
State sources		143,391	143,391
Federal sources		2,020,031	2,020,031
Total revenues collected	<u>1,062,318</u>	<u>2,262,451</u>	<u>3,324,769</u>
Expenditures:			
Support services	1,139,633		1,139,633
Operation of non-instructional services		1,712,874	1,712,874
Total expenditures	<u>1,139,633</u>	<u>1,712,874</u>	<u>2,852,507</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(77,315)	549,577	472,262
Adjustments to prior year encumbrances	<u>12,033</u>	<u>3,302</u>	<u>15,335</u>
Excess of revenues collected over (under) expenditures	(65,282)	552,879	487,597
Cash fund balances, beginning of year	<u>528,396</u>	<u>267,387</u>	<u>795,783</u>
Cash fund balances, end of year	<u>\$ 463,114</u>	<u>820,266</u>	<u>1,283,380</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, 2022

	BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues Collected:						
Local sources	\$ 938,330	938,330	1,062,318	\$		99,029
State sources				156,646	156,646	143,391
Federal sources				1,330,927	1,330,927	2,020,031
Total revenues collected	<u>938,330</u>	<u>938,330</u>	<u>1,062,318</u>	<u>1,487,573</u>	<u>1,487,573</u>	<u>2,262,451</u>
Expenditures:						
Support services	1,466,726	1,466,726	1,139,633			
Operation of non-instructional services				1,754,960	1,754,960	1,712,874
Total expenditures	<u>1,466,726</u>	<u>1,466,726</u>	<u>1,139,633</u>	<u>1,754,960</u>	<u>1,754,960</u>	<u>1,712,874</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(528,396)	(528,396)	(77,315)	(267,387)	(267,387)	549,577
Adjustments to prior year encumbrances	0	0	12,033	0	0	3,302
Excess of revenues collected over (under) expenditures	(528,396)	(528,396)	(65,282)	(267,387)	(267,387)	552,879
Cash fund balances, beginning of year	528,396	528,396	528,396	267,387	267,387	267,387
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>463,114</u>	<u>\$ 0</u>	<u>0</u>	<u>820,266</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, 2022

	31	32	33	35	36	39	
	BUILDING BOND FUND	TOTAL					
ASSETS							
Cash	\$ 850,093	590,844	44,012	17	0	36,765	1,521,731
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Encumbrances	168,723	143,027	7,285	17	0	0	319,052
Fund Balances:							
Restricted	681,370	447,817	36,727	0	0	36,765	1,202,679
Total Liabilities and Fund Balance	\$ 850,093	590,844	44,012	17	0	36,765	1,521,731

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, 2022

	31	32	33	35	36	39	TOTAL
	BUILDING BOND FUND						
Revenues collected:							
Non-revenue receipts	\$ 0	0	0	0	0	0	0
Expenditures:							
Instruction		258,291					258,291
Support services	1,369,830	413,713	121,231	17	1,871	9,000	1,915,662
Total expenditures	<u>1,369,830</u>	<u>672,004</u>	<u>121,231</u>	<u>17</u>	<u>1,871</u>	<u>9,000</u>	<u>2,173,953</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(1,369,830)	(672,004)	(121,231)	(17)	(1,871)	(9,000)	(2,173,953)
Other financing sources (uses):							
Adjustments to prior year encumbrances	0	194	1,810	0	0	0	2,004
Excess of revenues collected over (under) expenditures after other financing sources (uses)	(1,369,830)	(671,810)	(119,421)	(17)	(1,871)	(9,000)	(2,171,949)
Cash fund balances, beginning of year	2,051,200	1,119,627	156,148	17	1,871	45,765	3,374,628
Cash fund balances, end of year	<u>\$ 681,370</u>	<u>447,817</u>	<u>36,727</u>	<u>0</u>	<u>0</u>	<u>36,765</u>	<u>1,202,679</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, 2022

	EXPENDABLE TRUST FUNDS		AGENCY FUNDS	
<u>ASSETS</u>	GIFTS & ENDOWMENTS FUND	INSURANCE RECOVERY FUND	SCHOOL ACTIVITY FUNDS	TOTAL
Cash	\$ 69,618	0	1,283,996	1,353,614
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Funds held for school organizations	\$ 0	0	1,283,996	1,283,996
Fund Balance:				
Restricted	69,618	0	0	69,618
Total Liabilities and Fund Balance	\$ 69,618	0	1,283,996	1,353,614

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL FIDICIARY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

	GIFTS & ENDOWMENT FUND	INSURANCE RECOVERY FUND	TOTAL
Revenues Collected:			
Local sources	0	466,609	466,609
Interest earnings	277	0	277
Total revenues collected	<u>277</u>	<u>466,609</u>	<u>466,886</u>
Expenditures:			
Support services	4,000	466,609	470,609
Excess of revenues collected over (under) expenditures	(3,723)	0	(3,723)
Cash fund balances, beginning of year	<u>73,341</u>	<u>0</u>	<u>73,341</u>
Cash fund balances, end of year	<u><u>69,618</u></u>	<u><u>0</u></u>	<u><u>69,618</u></u>

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, 2022

	<u>BALANCE</u> 07/01/21	<u>ADDITIONS</u>	<u>NET</u> <u>TRANSFERS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> 06/30/22
<u>ASSETS</u>					
Cash	\$ 1,051,764	2,109,479	0	1,877,247	1,283,996
<u>LIABILITIES</u>					
HS Grants	\$ 1,435	3,096		2,993	1,538
HS Office	1,169	8,899	1,500	6,343	5,225
Credit Recovery	3,872	2,789		250	6,411
ID Badge	3,630	1,875		2,713	2,792
HS Art	9,886	6,029	38	14,215	1,738
HS Band	6,537	16,601	7,767	21,483	9,422
HS Band Booster Concession	50,720	49,631	(1,428)	49,458	49,465
HS Oklahoma Close Up	474	0		0	474
HS Hospitality Committee	358	456		208	606
HS STAY	445	0		0	445
HS Counseling Office	5,090	1,097		0	6,187
HS Business Prof Assoc.	337	108		0	445
HS AP Exams	2,425	3,389		4,418	1,396
HS FCCLA	1,890	4,864	20	5,425	1,349
HS Title 7 Indian Ed Pantry	177	0		104	73
HS Library	1,345	61		177	1,229
HS National Honor Society	5,653	2,771		3,779	4,645
HS Green-Thumb Chieftains	5,559	2,045		1,379	6,225
HS NAACP	112	0		0	112
HS Seniors 2024	4,687	253		2,217	2,723
HS Seniors 2022	7,775	0		2,806	4,969
HS Seniors 2023	3,043	11,550		4,994	9,599
HS Science club	5,966	0		1,388	4,578
HS Spanish Honor Society	666	1,110		1,085	691
HS Special Olympics	12,809	11,148	496	8,993	15,460
HS Student Council	3,149	8,053		8,186	3,016
HS Vocal Music	10,401	88,908	(2,800)	93,473	3,036
HS Ag Ed & FFA	27,223	255,542		230,230	52,535
HS Lyons Special Ed	1,705	0		172	1,533
HS Yearbook	9,071	2,585		2,710	8,946
HS Sizemore Sped	488	0		0	488
HS Fishing Team	723	3,158		3,144	737
Hider Trust - FFA Scholarships	20,651	0	(20,651)	0	0
HS Band Auxiliaries	6,877	9,693	876	12,544	4,902
HS Band Trips	39,974	180,041	(8,643)	135,908	75,464
HS Band Grants	49,561	44,260		38,185	55,636
HS Ping Pings	2,727	8,529		9,519	1,737

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, 2022

	BALANCE 07/01/21	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/22
HS Indian Parent Comm	\$ 243	558		304	497
HS Sapulpa Indian Club	2,370	1,872	98	796	3,544
HS Key Club	345	375		565	155
HS GSA Gay Straight All.	69	0		0	69
HS Productions	15,327	12,485	1,090	15,034	13,868
HS Culinary Arts	658	887	1,285	1,579	1,251
HS JROTC	33,710	42,835	(150)	51,320	25,075
Hider Trust - JROTC school.	14,126	0	(14,126)	0	0
HS School Nurse	1,813	0		0	1,813
Backpack Food Pantry	8,199	0	(496)	2,759	4,944
Local Scholarships	0	6,100	40,106	8,500	37,706
HS Senior Girl Events	2,706	4,200		2,203	4,703
HS First Robotics	20,702	39,500		308	59,894
Miranda Brooke Scholarship	3,775	0	(3,775)	0	0
HS Indian Ed Staff Dev	2,308	1,289	(98)	588	2,911
HS Physics	684	0		0	684
E-Sports	7,777	0		2,421	5,356
JH Office	1,646	860	1,500	3,275	731
JH Library	1,116	17		0	1,133
JH Student Council	1,682	1,828		1,429	2,081
JH Vocal Music	8,476	6,245		12,180	2,541
JH Yearbook	5,125	1,590		906	5,809
JH Art	1,307	380	3,421	4,514	594
JH Taps	845	0		529	316
Stem JH Math Science	4,240	0		0	4,240
JH Grants	3,546	1,858		1,756	3,648
MS Office	6,742	4,981	1,250	6,372	6,601
MS Library	251	3,304		2,623	932
MS Student of Month	200	0		0	200
MS Student Council	19	0		0	19
MS Yearbook	19	2,716		2,621	114
MS Choir	9,041	5,014		4,700	9,355
MS NJHS	373	1,221		29	1,565
7/8 Grade Volleyball	636	0		0	636
MS Grants	173	1,069		1,056	186
GT Redding	7	0	(7)	0	0
Special Ed Director	513	0		284	229
Liberty Library	916	3,095		3,014	997
Liberty Music	1,622	8,057	1,250	2,913	8,016
Liberty Fundraising	1,477	11,534		9,340	3,671
Liberty STEM	19,828	40,340		55,114	5,054
Liberty Grants	1,486	11,964		11,788	1,662

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, 2022

	BALANCE 07/01/21	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/22
Freedom Misc	\$ 3,463	7,587	1,463	8,029	4,484
Freedom Fundraising	25,506	28,204	(2,000)	35,711	15,999
Freedom Library	414	11,323		9,427	2,310
Freedom Grants	212	4,356	(212)	4,242	114
Freedom Taps	10,943	8,613	2,000	9,909	11,647
Jefferson HTS Misc	3,587	1,665	1,249	2,913	3,588
Jefferson HTS Fundraising	15,407	21,115		19,827	16,695
Jefferson HTS Grants	11,715	1,290		3,460	9,545
Jefferson HTS Library	1,926	6,991		5,910	3,007
Holmes Park Misc	7,654	1,322	1,250	5,247	4,979
Holmes Park Fundraising	27,797	47,259		49,735	25,321
Holmes Park Library	866	14,677		13,440	2,103
Holmes Park Grants	970	4,457		4,401	1,026
Revolutionary Days	0	450		119	331
District Stem	32,773	300		10,452	22,621
Sapulpa Academic Conf.	267	0		0	267
Benevolence Fund	10,100	100	(414)	277	9,509
GT Grants	0	13,550		0	13,550
NOW Interest	25,436	26,796	(11,341)	10,807	30,084
Driver Education	4,200	0		2,450	1,750
Stem - Camp Invention	33,804	38,048		26,666	45,186
Latchkey	943	180,952	169	179,164	2,900
Collins Foundation	31,300	0		4,181	27,119
Education Foundation	80	0		0	80
Spark	19,624	101,478	(169)	73,653	47,280
Local Child Welfare	55,175	35,371		38,170	52,376
Hot Spot Insurance	525	180		0	705
Alternative School Grants	36	590		545	81
Child Nutrition Banquets	0	124		0	124
SPS Food Service Assoc.	7,428	987		75	8,340
Soft Drink Money	10,006	33,292	(2,499)	29,908	10,891
Alternative School	3,577	600	750	1,440	3,487
Jackson Scholarship	1,554	0	(1,554)	0	0
Clearing Account	76	0	6	0	82
Service Center	280	87		0	367
Chromebook Repair	17,103	38,142		6,206	49,039
Elem Basketball	970	2,428		2,160	1,238
Centennial Plaza Project	1,973	0		0	1,973
Homeless	565	0		0	565
Athletic Sports Overall	14,800	38,145	(14,840)	30,600	7,505
Football	11,404	25,922	7,499	19,077	25,748
Boys Basketball	2,347	2,590	3,500	5,987	2,450

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, 2022

	BALANCE 07/01/21	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/22
Girls Basketball	\$ 837	1,964	3,500	4,703	1,598
Baseball	12,763	9,665	4,650	15,496	11,582
Softball	1,357	1,650	3,000	1,843	4,164
Wrestling	2,884	1,195	3,501	5,081	2,499
Tennis	757	755	500	1,391	621
Track	1,599	439	2,000	3,453	585
Golf	4,272	5,989	2,425	5,882	6,804
Athletic Booster	85,245	168,157	2,481	149,640	106,243
Cross Country	10,122	5,495	2,000	9,447	8,170
Boys Soccer	2,286	0	3,267	4,139	1,414
Athletic Trainer	6	274		261	19
Girls Soccer	5,781	15,635	236	13,350	8,302
Girls Volleyball	2,772	3,024	2,340	3,016	5,120
Cheer	2,436	18,062		13,900	6,598
All Events Gate	2,457	130,520	(24,769)	95,361	12,847
JH Cheer	7,302	11,486		15,483	3,305
Drug Test	9,272	22,984	60	15,634	16,682
Sponsors 2022-23	0	32,502		0	32,502
Chieftain Center Concession	8,102	35,977	1,429	25,660	19,848
Total Liabilities	\$ 1,051,764	2,109,479	0	1,877,247	1,283,996

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Total Expenditures
<u>U.S. Department of Education:</u>		
<u>Direct Programs:</u>		
Indian Education	84.060	\$ 184,757
<u>Passed Through State Department of Education:</u>		
Title I Basic Program	84.010	631,140
Title I, Neglected	84.010	5,259
Total Title I (84.010)		636,399
Title II, Part A	84.367	128,986
Title IV, Part A	84.424	36,037
Title III, Part A	84.365	16,500
Education for Homeless	84.196	25,563
IDEA-B Special Education Cluster		
ARP IDEA-B Flow Through	84.027X	87,532
ARP IDEA-B Preschool	84.027X	8,848
IDEA-B Flow Through	84.027	727,679
IDEA-B Professional Development	84.027	7,320
IDEA-B Preschool	84.173	2,401
Total Special Education Cluster		833,780
* COVID-19 Education Stabilization Fund (ESF) -		
ESSERF / CARES Act	84.425D	24,751
ESSER II	84.425D	1,731,475
ARP ESSER III	84.425U	813,780
ARP ESSER Counselor Corps Grant	84.425U	121,977
Total COVID-19 ESF		2,691,983
<u>Passed Through State Department of Career and Technology Education:</u>		
Carl Perkins	84.048	32,258
<u>U.S. Department of Agriculture:</u>		
<u>Passed Through State Department of Education</u>		
Child Nutrition Program Cluster:		
School breakfast program	10.553	9,496
National school lunch program	10.555	1,088,092
Summer food program	10.559	291,426
Non-cash assistance - Commodities	10.555	162,510
Total Child Nutrition Program Cluster		1,551,524
<u>Other Federal Assistance:</u>		
Johnson O'Malley	15.130	15,155
Johnson O'Malley 3 month	15.130	34,230
JROTC	12.357	67,368
Total Federal Assistance		\$ 6,254,540

* Major programs

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, 2022. 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 minimis indirect cost rate allowed under the Uniform Guidance. None of the federal programs include any loan programs, loan guarantee programs, and has no sub-recipients.

Note 3 - Non-Monetary Assistance - Commodities received by the District were of a non-monetary nature.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
 PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	OCAS Project No.	Program or Award Amount	Balance at 7/1/21	Revenue Collected	Total Expenditures	Balance at 6/30/22
<u>U.S. Department of Education</u>							
<u>Direct Programs:</u>							
Indian Education	84.060	561	\$ 184,757		138,603	184,757	46,154
Indian Education 2020-21	84.060	799		36,081	36,081		
Sub Total			<u>184,757</u>	<u>36,081</u>	<u>174,684</u>	<u>184,757</u>	<u>46,154</u>
<u>Passed Through State Department of Education:</u>							
Title I Basic Program	84.010	511	724,523		513,371	631,140	117,769
Title I Basic Program 2020-21	84.010	799		127,954	127,954		
Title I, Neglected	84.010	518	11,546		2,746	5,259	2,513
Title I, Neglected 2020-21	84.010	799		6,671	6,671		
Title II, Part A	84.367	541	134,774		116,052	128,986	12,934
Title IV, Part A	84.424	552	45,507		27,739	36,037	8,298
Title IV, Part A 2020-21	84.424	799		22,573	22,573		
Title III, Part A	84.365	572	21,838		16,500	16,500	
Education for Homeless	84.196	596	87,193		21,847	25,563	3,716
Education for Homeless 2020-21	84.196	799		16,551	16,551		
CARES Special Education 2020-21	84.027	799		422	422		
ARP IDEA-B Flow Through	84.027X	628	183,214		36,400	87,532	51,132
ARP IDEA-B Flow Preschool	84.027X	643	10,395		5,523	8,848	3,325
IDEA-B Flow Through	84.027	621	800,883		600,283	727,679	127,396
IDEA-B Flow Through 2020-21	84.027	799		155,686	155,686		
IDEA-B Professional Development	84.027	615	10,320		6,605	7,320	715
IDEA-B Professional Development 2020-21	84.027	799		989	989		
IDEA-B Preschool	84.173	641	23,866		2,401	2,401	
IDEA-B Preschool 2020-21	84.173	799		4,448	4,448		
COVID-19 Education Stabilization Fund (ESF) -							
ESSERF / CARES Act	84.425D	788	24,795		24,751	24,751	
ESSERF / CARES Act 2020-21	84.425D	799		60,895	60,895		
ESSER II	84.425D	793	1,942,992		1,704,003	1,731,475	27,472
ESSER II 2020-21	84.425D	799		53,913	53,913		
ARP ESSER III	84.425U	795	5,298,306		654,290	813,780	159,490
ARP ESSER Homeless II	84.425U	797	49,132				
ARP ESSER Counselor Corps Grant	84.425U	722	180,000		91,824	121,977	30,153
Total COVID-19 ESF			<u>7,495,225</u>	<u>114,808</u>	<u>2,589,676</u>	<u>2,691,983</u>	<u>217,115</u>
Sub Total			<u>9,549,284</u>	<u>450,102</u>	<u>4,274,437</u>	<u>4,369,248</u>	<u>544,913</u>
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins	84.048	421	32,938	0	24,703	32,258	7,555
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education</u>							
<u>Child Nutrition Programs:</u>							
School breakfast program	10.553	764			357,484	9,496	
National school lunch program	10.555	763			1,452,926	1,088,092	
Summer food program	10.559	766			42,280	291,426	
Emergency operational costs	10.555	762			86,689		
Supply chain assistance	10.555	759			77,589		
Non-cash assistance - Commodities	10.555	N/A			162,510	162,510	
Sub Total					<u>2,179,478</u>	<u>1,551,524</u>	
<u>Other Child Nutrition Programs:</u>							
P-EBT	10.649	760			3,063		
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	49,760		4,086	15,155	11,069
Johnson O'Malley 3 month	15.130	564	34,230		34,230	34,230	
Johnson O'Malley 2020-21	15.130	799		9,937	9,937		
JROTC	12.357	770	67,368		67,368	67,368	
Flood Control	12.112	770	521		521		
Sub Total			<u>151,879</u>	<u>9,937</u>	<u>116,142</u>	<u>116,753</u>	<u>11,069</u>
Total Federal Assistance			<u>\$ 9,918,858</u>	<u>496,120</u>	<u>6,772,507</u>	<u>6,254,540</u>	<u>609,691</u>

Note 1 - This schedule was prepared on a regulatory basis of accounting consistent with the preparation of the combined financial statements, except for the non-cash assistance noted in Note 2.

Note 2 - Food Distribution - Non-cash assistance is reported in this schedule at the fair market value of the commodities received and disbursed.

Note 3 - None of the federal programs include any loan programs, loan guarantee programs, has no sub-recipients and does not use the 10% de minimus indirect cost rate.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2022

<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	7/1/21 - 7/1/22
Western Surety Company -	Superintendent	70402481	100,000	10/30/21 - 10/30/22
	Encumbrance Clerk	70402481	50,000	10/30/21 - 10/30/22
	Activity Fund Custodian	70402481	100,000	10/30/21 - 10/30/22
	Minutes Clerk	70402481	100,000	10/30/21 - 10/30/22
	Payroll Clerk	70402481	100,000	10/30/21 - 10/30/22
	Payroll Assistant	70402481	100,000	10/30/21 - 10/30/22
	Assistant Treasurer	70402481	100,000	10/30/21 - 10/30/22

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2021 TO JUNE 30, 2022

State of Oklahoma)
) ss
County of Tulsa)

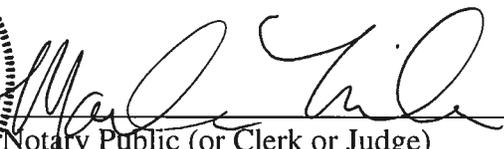
The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Sapulpa Public Schools for the audit year 2021-22.

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

By 
Authorized Agent

Subscribed and sworn to before me
This 26th day of October, 2022




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

October 26, 2022

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. These items are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No exceptions noted

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

REDISTRICTING RESOLUTION

WHEREAS school districts that are currently divided into board districts for purposes of election are mandated by 70 O.S. § 5-107A to reapportion the territory of the school district into board districts in the year following the submission by the United States Department of Commerce to the President of the United States of the official Federal Decennial Census; and

WHEREAS, board districts shall be compact, contiguous, and shall be as equal in population as practical with not more than a ten percent (10%) variance between the most populous and least populous board districts; and

WHEREAS, the board of education has carefully reviewed and considered maps of the school district's population in an effort to adhere to the statutory requirements; now, therefore, be it

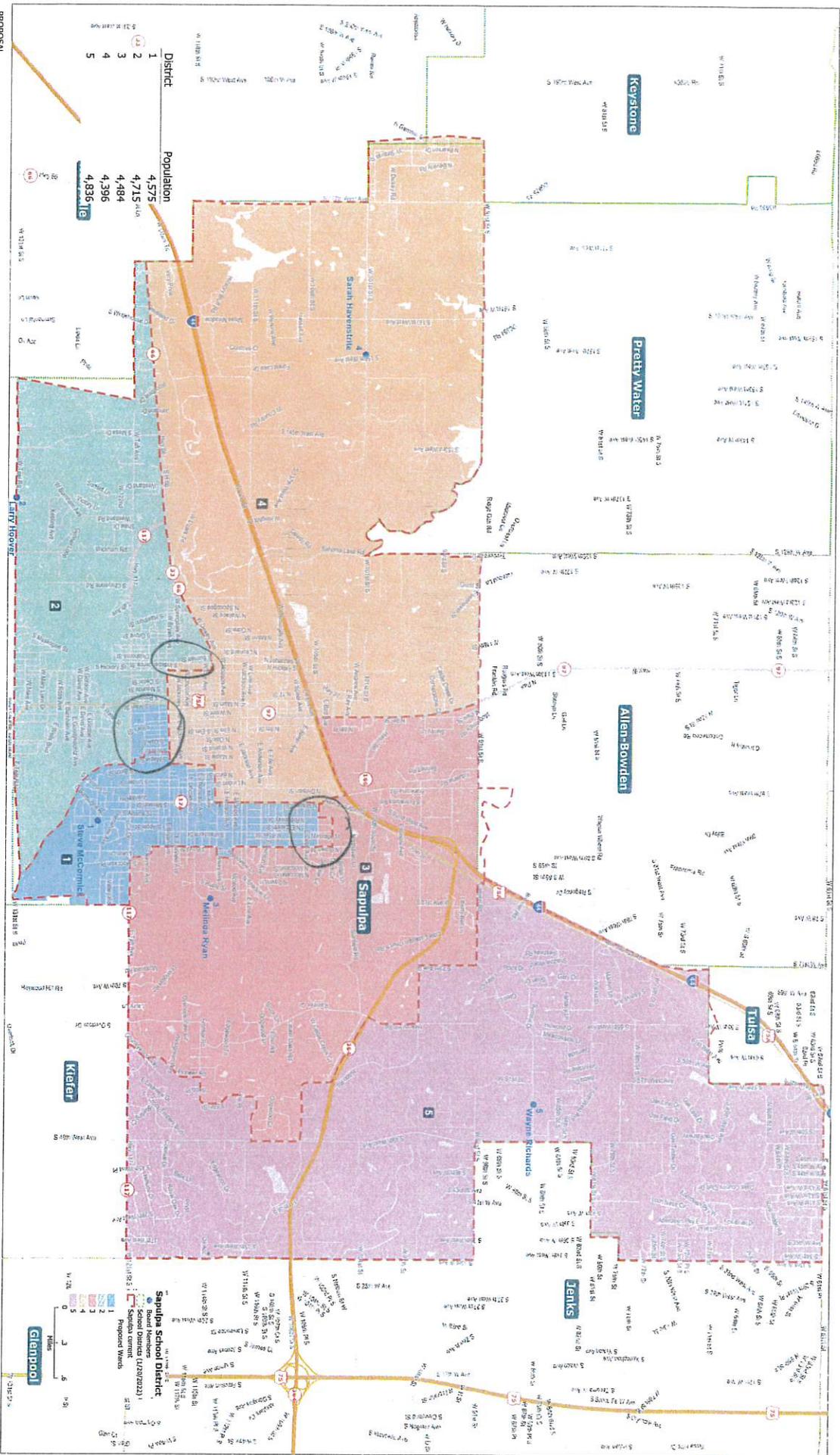
RESOLVED that the Board of Education, Independent School District No. 33 of Creek, County, Oklahoma, has adopted the attached map of board districts for school board elections which shall be utilized until such time as the district is required to be reapportioned.

Adopted this 14 day of November, 2022.

Wayne Richards, Board President

ATTEST:

Board Clerk



PROPOSAL
 The difference between the least-populated ward and the most-populated ward is 9.10%, which meets the requirements of O.S. 70, Section 5-107A(B). The average ward population is 4,601 people.

3 proposed changes to ward boundaries

BOARD OF EDUCATION ELECTION RESOLUTION

TO: Creek County Election Board

FROM: The Sapulpa School District, Independent School
District No. I-33 of Creek, County, Oklahoma

The Board of Education of the Sapulpa School District has approved the following resolution calling for an election to be submitted to the voters of the district.

Date of the Election:

A Board of Education Primary Election shall be held on February 14, 2023, only if three or more candidates file for the Board of Education position scheduled to be on the ballot or for a Board of Education position appearing on the ballot as an unexpired term. A Board of Education General Election shall be held on April 4, 2023, under the following circumstances: if only two candidates file for a position scheduled to be on the ballot or for a position on the ballot for an unexpired term or if no candidate in the Board of Education Primary Election receives more than 50% of the votes cast. The polling places shall be open from 7:00 a.m. to 7:00 p.m.

Board Member Position on Ballot:

The voters shall elect a board member for board position No. 3, which has a 5-year term of office.

Qualifications of Candidates for Office:

To be eligible to be a candidate for member of the board of education of a school district, a person must have resided in the district for at least six months preceding the first day of the filing period, and have been a registered voter registered with the county election board at an address located within the geographical boundaries of the district for six months preceding the first day of the filing period. In school districts that have been divided into election districts, a candidate must have resided in the district for six months preceding the first day of the filing period and have been a registered voter registered with the county election board at an address located within the geographical boundaries of the election district for six months preceding the first day of the filing period.

No person shall be eligible to be a candidate for or elected to be a member of the board of education of a school district unless the person has been awarded a high school diploma or certificate of high school equivalency.

A person who has been convicted of a misdemeanor involving embezzlement or a felony under the laws of this state or of the United States or who has entered a plea of guilty or nolo contendere to such misdemeanor involving embezzlement or felony or who has been convicted of a crime in another state which would have been a misdemeanor involving embezzlement or a

felony under the laws of this state or has entered a plea of guilty or nolo contendere to such crime shall not be eligible to be a candidate for or be elected to any school board office for a period of fifteen years following completion of his sentence or during the pendency of an appeal of such conviction or plea.

No person shall be eligible to be a candidate for or serve on a board of education if he or she is currently employed by the school district governed by the board of education or is related within the second degree by affinity or consanguinity to any other member of the board of education or to any employee of the school district. The following are relatives within the second degree: A candidate's spouse, child, parent, grandchild, grandparent, brother, sister, spouse's child, spouse's grandchild, spouse's brother, spouse's sister, spouse's grandparent, grandchild's spouse, parent's spouse, and child's spouse. The prohibitions in this paragraph shall not apply if the board member candidate is related within the second degree of affinity or consanguinity to an individual employed as a substitute teacher by the school district or as a temporary substitute support employee if the school district has an Average Daily Membership of less than five thousand (5,000).

Candidates must affirm that upon being elected as a new member of the Board of Education, within fifteen (15) months of election, they will complete at least twelve (12) hours of instruction on education issues, including school finance, Oklahoma education laws, and ethics, duties and responsibilities of district board of education members. Three (3) of these twelve (12) credits must be earned as follows: one (1) credit in ethics, one (1) credit in open meeting act and open records act, and one (1) credit in school finance. Incumbents must affirm that they will complete six (6) hours of instruction within fifteen (15) months of election emphasizing changes in school law. Three (3) of these six (6) credits must be earned as follows: one (1) credit in ethics, one (1) credit in open meeting act and open records act, and one (1) credit in school finance.

Voters Eligible to Vote:

To be eligible to vote, a voter must be registered with the county election board at an address within the geographical boundaries of the district.

Ballot Titles:

The ballot to be submitted to the voters shall call for the voters to:

1. Select one candidate for Sapulpa School Board Position No. 3

Approved by the Sapulpa Board of Education this 14 day of November, 2022.

President of the Board of Education

Clerk of the Board of Education



SAPULPA PUBLIC SCHOOLS

COMMON EDUCATION SCHOOL DISTRICT

To be printed on school letterhead

Press Release

(Shall be issued to a newspaper of general circulation in the county where the school district's administrative office is located.)

The Board of Education of Sapulpa Public School District hereby announces that statutorily qualified individuals interested in running as a candidate for the #3 seat on the Sapulpa Board of Education may file to run as a candidate for this seat at the Creek County Election Board between the hours of 8 a.m. and 5 p.m.. on each of the following days: Monday, December 5 through Wednesday, December 7, 2022.

COMMON EDUCATION SCHOOL DISTRICT

Legal Notice

(Must be published in a newspaper of the county wherein the school district administrative office is located at least ten days prior to the filing period.)

(Post at the school district administrative offices as well as the county election board office.)

The Board of Education of Sapulpa Public School District hereby provides legal notice that the school board election filing period for candidates will open on Monday, December 5, 2022 at 8:00 a.m. and will end at 5 p.m. on Wednesday, December 7, 2022.

Board Member Position on Ballot:

The voters shall elect a board member for board position No. 3, which has a 5-year term of office.

3. Do you find any value in this work? Please explain why or why not. _____

4. Please explain what you think might be detrimental as a result of the examination of this work? _____

5. What do the professional reviewers say about this work? Please cite sources.

6. Are you aware of the teacher's purpose in using this work and how it meets the academic standards set forth by the state of Oklahoma? If so, please explain it as you understand it.

7. What do you think should result from the reconsideration of this work?
_____ Do not assign or recommend this work to me/my child.
_____ Withdraw this work from all students.
_____ Transfer this work to a collection for older students.
_____ Other: _____

8. In its place, what work of equal value that meets the same academic standards being taught would you recommend that would convey as valuable a picture and perspective of a society or set of values? _____

Signature Date

For office use only:
Date Received: _____ Receiving Person: _____

959 USE OF MULTIPLE OCCUPANCY RESTROOMS AND CHANGING AREAS

Pursuant to SB615 (2022), each multioccupancy restroom and changing area located in public schools serving students in prekindergarten through twelfth grades shall be designated as either for the exclusive use of the male sex or for the exclusive use of the female sex. The District has, therefore, designated its restrooms for use as follows: “males,” “men,” or “boys”; “females,” “women,” or “girls”; and “single-occupancy.”

“Sex,” for the purposes of this policy is defined as the physical condition of being male or female based on genetics and physiology, as identified on the individual’s original birth certificate.

“Multiple occupancy restroom or changing area” is defined as an area in a public school or public charter school building designed or designated to be used by more than one individual at a time, where individuals may be in various stages of undress in the presence of other individuals. The term may include but is not limited to a school restroom, locker room, changing room, or shower room.

“School” means any public school and public charter school that serves students in prekindergarten through twelfth grades in this state.

“Individual,” for the purposes of this policy is defined as any student, teacher, staff member, or other person on the premises of a School.
~~or employee of the District.~~

If an individual does not wish to comply by using the appropriate restroom or changing room based on sex as defined herein, the District shall provide a reasonable accommodation by providing access to a single-occupancy restroom or changing room.

~~If a student refuses to comply with the use of the appropriate restroom or changing room based on sex as defined herein or the single-occupancy restroom or changing room accommodation, the student shall be disciplined pursuant to the District’s student behavior policy.~~

~~If a district employee refuses to comply with the use of the appropriate restroom or changing room based on sex as defined herein or the single-occupancy restroom or changing room accommodation, the employee shall be disciplined pursuant to the appropriate District policy and Oklahoma law based on the employee’s position within the District.~~

An individual shall be disciplined by the District for refusing to (a) use the appropriate multiple occupancy restroom or changing area designated for their sex as defined herein, (b) designate multiple occupancy restrooms or changing areas for the exclusive use of one sex as defined herein, or (c) provide access to a single-occupancy restroom or changing room to an individual who does not wish to utilize the multiple occupancy restroom or changing area designated for their sex, provided that such individual is authorized to be on District premises. Students shall be disciplined pursuant to the District’s student behavior policy. Employees shall be disciplined pursuant to the appropriate District policy and Oklahoma law based on the employee’s position within the District. Other persons on the premises of the District shall be disciplined pursuant to the appropriate District policy and Oklahoma law. This policy does not apply to individuals entering the multioccupancy restroom or changing facility designated for the opposite sex under the following circumstances:

1. For custodial, maintenance, or inspection purposes; or

2. To render emergency medical assistance.

Reference: OKLA. STAT. tit. 70 § 1-125

SBOE Emergency Rule: OKLA. ADMIN. CODE § 210: 35-3-186

**DISCIPLINARY ACTION FOR MISUSE OF SCHOOL BATHROOMS AND
CHANGING FACILITIES**

The board of education has adopted this policy to provide disciplinary action for individuals who refuse to:

- A. Use the multiple occupancy restroom or changing area designed for their Sex;
- B. Designate multiple occupancy restrooms or changing areas for the exclusive use of one Sex; or
- C. Provide access to a single-occupancy restroom or changing area to an individual who does not wish to utilize the multiple occupancy restroom or changing area designed for their Sex; provided that such individual is authorized to be on the school premises.

All individuals are expected to comply with Oklahoma law. Individuals who fail to comply with Oklahoma law regarding the use of school bathrooms or changing facilities may be disciplined as follows:

1. Students. Students may be subject to the disciplinary methods listed in the student discipline code.
2. Staff. Staff members may be subject to disciplinary action. Due process procedures will be followed as required by law or negotiated agreement.
3. Patrons. Patrons may be removed from the premises for interfering with peaceful orderly conduct in accordance with 21 O.S. §§ 1375 and 1376.

If a complaint is filed with the State Department of Education that the district or an employee is not complying with Oklahoma law on this topic, the board of education will have fifteen (15) days to request an opportunity to appear before the State Board of Education and/or submit a written response to address the allegations.

PERSONNEL REPORT

November 14, 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>
None		
	(Pending Approval of Emergency Certification)	
John "JT" Rains	Teacher/\$40,022	October 20, 2022

EXTRA DUTY ASSIGNMENTS/STIPENDS

<u>Name</u>	<u>Extra-duty Assignment/Stipend</u>
Jennifer Hudgins	1/7 of Base Pay Teaching on Plan
John "JT" Rains	1/5 of Base Pay Teaching on Plan
Vickie Parsons	5th Grade BB Coach/\$800
Marcus Flores	Liberty Botball Coach/\$1,200
Amy Salazar	SMS CT Team/\$800
Jennifer Gruse	NJHS SMS Sponsor/\$500
Patricia King	SMS Builders Club/\$200
Amy Warner	SMS Builders Club/\$200
James Lloyd	JH After School Program/\$30hr
Rosemary Hill	JH After School Program/\$30hr
Derek Waits	JH After School Program/\$30hr
Stephanie Greenfeather	JH After School Program/\$30hr
Margaret Surber	JH After School Program/\$30hr
Zach Mark	JH History Dept Head/\$1,000

REMOVAL OF EXTRA DUTY ASSIGNMENTS/STIPENDS

<u>Name</u>	<u>Extra-duty Assignment/Stipend</u>
Julie Enlow	SMS CT Team/\$800
Dina Verel	NJHS SMS Sponsor/\$500
Andy Tuttle	JH History Dept Head/\$1,000

CHANGE OF STATUS

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective Date</u>
Vonda Dotson	Bachelors 13 yr/\$46,369	Bachelors 14 yr/\$46,889	October 28, 2022

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>
Katherine Stufflebeam	SPED Director	Medical	November 1, 2022

RESIGNATIONS

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Amber Moore	Title I Teacher	November 18, 2022

PERSONNEL REPORT

November 14, 2022

SUPPORT PERSONNEL REPORT

EMPLOYMENT

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Patricia Holland	Paraprofessional I/\$10.83 hr	October 19, 2022
Erica VanFleet	Paraprofessional I/\$14.03 hr	October 24, 2022
Vanessa O'Grady	Teacher Assistant/\$10.83 hr	October 19, 2022
Mary Berry	Custodian/\$15.19 hr	November 14, 2022
David Evans	Bus Driver/\$19.11 hr	October 31, 2022

STIPENDS

<u>Name</u>	<u>Extra-Duty/Stipend</u>
Micah Choquette	Yearbook Sponsor/\$2,000-Class/\$3,000
James Romine	Varsity Football Coach/\$3,600

REMOVAL OF STIPENDS

<u>Name</u>	<u>Stipend</u>
None	

CHANGE OF STATUS

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

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>
Darla Robbins	Library Assistant	Medical	October 18, 2022

RESIGNATIONS/RETIREMENTS

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Gage Fisher	JH Asst. Wrestling Coach	October 04, 2022
Bryanna McCorkle	Library Assistant	October 28, 2022
Christine Forbes	Paraprofessional	November 11, 2022