

Regular Meeting of The Board of Education Independent School District Number 33,
Creek County
Monday, December 11, 2023 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
- II. Special Recognition
- III. Formal Adoption of the Agenda
 - III.A. Discussion, motion, and vote on a motion to formally adopt the Agenda.
- IV. 2022-23 Audit
 - IV.A. Discussion, motion, and vote on a motion to approve/disapprove the 2022-23 Audit submitted by Bledsoe, Hewett & Gullekson Certified Public Accountants, PLLLP.
- V. Consent Agenda
 - V.A. Approval of the BOE Meeting Minutes.
 - V.A.1. 11.09.2023-Regular BOE Meeting Minutes
 - V.B. Approval of the 2023-24 General Fund Purchase Order Encumbrance numbers 628 through 701.
 - V.C. Approval of the 2023-24 Building Fund Purchase Order Encumbrance numbers 138 through 149.
 - V.D. Approval of the 2023-24 Child Nutrition Fund Purchase Order Encumbrance numbers 65 and 71.
 - V.E. Approval of the monthly financial reports of the School Activity Funds account.
 - V.F. Approval of the monthly financial report for the SPS Endowed Scholarship Accounts, Fund 81.
 - V.G. Approval of the Treasurer's Report on the status of Funds and Investments.
 - V.H. Approval of the continuation of Section 125 Plan through American Fidelity and approve electronic signature by Kenda Terrones as the contact.
 - V.I. Approval of January 1, 2024, District Transfer Capacity Numbers.
 - V.J. Approval of 2023-24 Solution Tree, Inc. Purchase Agreement for Professional Development and Global PD Teams Site License.
 - V.K. Approval of the 2024 Ben Franklin Program Agreement for Revolutionary Days for Sapulpa Public Schools.
 - V.L. Approval of 2023-24 Okie Kidz Inflatables Rental Agreement for a Bounce House at Jefferson Heights Elementary.
 - V.M. Approval of 2023-24 ArbiterSports Agreement for Officials Pay through Athletics Department.
 - V.N. Approval of a generous donation from Varsity Brands IMPACT Program for DreamSeat furniture for the new baseball/softball complex, a \$50,000 value.
 - V.O. Approval of two generous Muscogee Nation Grants for \$75,000 to the Indian Education Dept for Student Summer Programs.
 - V.P. Approval of the Out-of-State Activity Trips as per attachment.
 - V.P.1. Baseball-Gulf Shores, AL
 - V.P.2. JROTC-X 4
 - V.P.2.a. (1)Sandy, UT-(2)Fort Smith, AR(3)-Camp Perry, OH(4)-Amarillo, TX
 - V.P.3. NASA-Arizona
 - V.Q. Approval of Fundraisers as per attachment.
- VI. Hearing from the Public
- VII. Information and Discussion Items
 - VII.A. Superintendent Comments
 - VII.B. Bond 2023 Update
- VIII. Action Items
 - VIII.A. New Business - items not known or foreseen when agenda was posted.

- VIII.B. Discussion, motion, and vote on a motion to approve/disapprove updating Procedure Page 312 Procurement Plan, second read.
- VIII.C. Discussion, motion, and vote on a motion to approve/disapprove the Standard Form of Agreement between Sapulpa Public Schools and DC Bass & Sons Construction Co. for SPS New Baseball/Softball Complex (Bond 2023).
- VIII.D. Proposed Executive Session to discuss Personnel listed as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.
 - VIII.D.1. Vote to convene in Executive Session.
 - VIII.D.2. To acknowledge the Board has returned to Open Session.
 - VIII.D.3. Statement of Executive Session Minutes.
- VIII.E. Personnel
 - VIII.E.1. Vote to approve/disapprove employing Personnel as per attachment.
 - VIII.E.2. Vote to approve/disapprove FMLA request for Krishna Campbell, effective November 15, 2023, through January 04, 2024.
 - VIII.E.3. Vote to approve/disapprove FMLA Request for Angela Caldwell, effective November 21, 2023, through January 02, 2024.
 - VIII.E.4. Vote to approve/disapprove FMLA Request for Kayla Legrand, effective December 11, 2023, through February 23, 2024.
 - VIII.E.5. Vote to approve/disapprove authorizing Amber Cline to receive sick leave donations from other employees as authorized by Board Policy 736.2 Sick Leave Donation.
 - VIII.E.6. Vote to approve/disapprove authorizing Cherie Cope to receive sick leave donations from other employees as authorized by Board Policy 736.2 Sick Leave Donation.
 - VIII.E.7. Vote to approve/disapprove authorizing Nichell Searcy to receive sick leave donations from other employees as authorized by Board Policy 461.18 Sick Leave Donation.
 - VIII.E.8. Vote to accept Resignations received since the last board meeting.

IX. Adjournment



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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November 10, 2023

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

Dear Mr. Armstrong:

Listed below are the observations and recommendations from the final audit work we performed for you. 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.

The following section contains an observation relayed to management that is a control deficiency, which we feel needs to be communicated to you so appropriate action may be taken to correct this deficiency. This item is not included or referred to in your audit report, as it is not considered material or immaterial in nature. It is a minor deficiency that could evolve into a material or immaterial finding if not addressed or corrected.

Child Nutrition Fund

We observed during the audit that the net cash resources for the child nutrition fund at June 30, 2023, exceeded the three months average expenditures allowed by the State Department of Education by approximately \$370,594. We recommend that the administration contact the Child Nutrition Division at the State Department of Education and seek their guidance concerning this matter.

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. I-33,
CREEK COUNTY, OKLAHOMA**

JUNE 30, 2023

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, 2023

BOARD OF EDUCATION

President

Wayne Richards

Vice-President

Larry Hoover

Member

Melinda Ryan

Member

Sarah Havenstrite

Member

Steve McCormick

SUPERINTENDENT OF SCHOOLS

Robert Armstrong

BUSINESS MANAGER / TREASURER

Kenda Terrones

BOARD AND MINUTES CLERK

Misty Jones

www.sapulpaps.org

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
JUNE 30, 2023

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SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
JUNE 30, 2023

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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, 2023, 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, 2023, 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, 2023, 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 November 10, 2023, 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

November 10, 2023



**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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2023, 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, noncompliance 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

November 10, 2023



BLED SOE, HEWETT & GULLEKSON
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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, 2023. 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, 2023.

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 noncompliance 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

November 10, 2023

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NONCOMPLIANCE
JUNE 30, 2023

There were no prior year significant deficiencies or material instances of noncompliance.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

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 and the IDEA-B Special Education Programs (84.027, 84.173) which were both clustered in determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District 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, 2023

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES		ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUSTS AND AGENCY FUNDS	GENERAL	LONG-TERM DEBT	
<u>ASSETS</u>								
Cash	\$ 6,513,242	1,856,594	28,120	17,393,240	1,391,311	1,233,122		27,182,507
Amounts available in debt service								1,233,122
Amount to be provided for retirement of long-term debt						31,135,562		31,135,562
Total Assets	\$ 6,513,242	1,856,594	28,120	17,393,240	1,391,311	32,368,684		59,551,191
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities:								
Warrants/checks payable	\$ 2,744,206	141,794		9,092				2,895,092
Encumbrances	240,564	214,203		395,813	1,325,060			850,580
Funds held for school organizations								1,325,060
Long-term debt:								
Bonds payable						16,000,000		16,000,000
Capital leases						16,368,684		16,368,684
Total liabilities	2,984,770	355,997	0	404,905	1,325,060	32,368,684		37,439,416
Fund Balance:								
Restricted		1,500,597	28,120	16,988,335	66,251			18,583,303
Unassigned	3,528,472							3,528,472
Cash fund balances	3,528,472	1,500,597	28,120	16,988,335	66,251	0		22,111,775
Total Liabilities and Fund Balance	\$ 6,513,242	1,856,594	28,120	17,393,240	1,391,311	32,368,684		59,551,191

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, 2023

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES EXPENDABLE TRUST FUNDS	
Revenues Collected:						
Local sources	\$ 7,890,622	1,497,050	5,386,974			14,774,646
Intermediate sources	872,415					872,415
State sources	18,181,157	343,612				18,524,769
Federal sources	4,051,262	1,445,695				5,496,957
Interest earnings	212,372	81	87,374		845	348,672
Nonrevenue receipts	211,191					211,191
Total revenues collected	<u>31,419,019</u>	<u>3,286,438</u>	<u>5,474,348</u>	<u>48,000</u>	<u>845</u>	<u>40,228,650</u>
Expenditures:						
Instruction	18,269,685					18,269,685
Support services	13,160,578	1,262,278		611,678	4,212	15,038,746
Operation of noninstructional services	36,133	1,869,930				1,906,063
Other outlays:						
Debt service			6,679,350			6,679,350
Total expenditures	<u>31,466,396</u>	<u>3,132,208</u>	<u>6,679,350</u>	<u>611,678</u>	<u>4,212</u>	<u>41,893,844</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(47,377)	154,230	(1,205,002)	(563,678)	(3,367)	(1,665,194)
Other financing sources (uses):						
Adjustments to prior year encumbrances	137,182	62,987		20,374		220,543
Bond proceeds				16,328,960		16,328,960
Total other financing sources (uses)	<u>137,182</u>	<u>62,987</u>	<u>0</u>	<u>16,349,334</u>	<u>0</u>	<u>16,549,503</u>
Excess of revenues collected over (under) expenditures	89,805	217,217	(1,205,002)	15,785,656	(3,367)	14,884,309
Cash fund balances, beginning of year	3,438,667	1,283,380	1,233,122	1,202,679	69,618	7,227,466
Cash fund balances, end of year	<u>\$ 3,528,472</u>	<u>1,500,597</u>	<u>28,120</u>	<u>16,988,335</u>	<u>66,251</u>	<u>22,111,775</u>

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, 2023

	GENERAL FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 7,323,231	7,890,622	7,391,965
Intermediate sources	770,445	872,415	856,051
State sources	17,821,380	18,181,157	17,516,715
Federal sources	4,980,812	4,051,262	4,587,900
Interest earnings		212,372	14,619
Nonrevenue receipts		211,191	299,916
Total revenues collected	<u>30,895,868</u>	<u>31,419,019</u>	<u>30,667,166</u>
Expenditures:			
Instruction	21,137,824	18,269,685	17,732,644
Support services	13,160,578	13,160,578	12,073,838
Operation of noninstructional services	36,133	36,133	114,801
Total expenditures	<u>34,334,535</u>	<u>31,466,396</u>	<u>29,921,283</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(3,438,667)	(47,377)	745,883
Adjustments to prior year encumbrances	<u>0</u>	<u>137,182</u>	<u>68,486</u>
Excess of revenues collected over (under) expenditures	(3,438,667)	89,805	814,369
Cash fund balance, beginning of year	<u>3,438,667</u>	<u>3,438,667</u>	<u>2,624,298</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>3,528,472</u>	<u>3,438,667</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, 2023

	SPECIAL REVENUE FUNDS		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 1,124,463	1,497,050	1,161,347
State sources		343,612	143,391
Federal sources	1,448,328	1,445,695	2,020,031
Interest earnings		81	
Total revenues collected	2,572,791	3,286,438	3,324,769
Expenditures:			
Support services	1,508,997	1,262,278	1,139,633
Operation of noninstructional services	2,347,174	1,869,930	1,712,874
Total expenditures	3,856,171	3,132,208	2,852,507
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(1,283,380)	154,230	472,262
Other financing sources (uses):			
Adjustments to prior year encumbrances	0	62,987	15,335
Excess of revenues collected over (under) expenditures	(1,283,380)	217,217	487,597
Cash fund balances, beginning of year	1,283,380	1,283,380	795,783
Cash fund balances, end of year	\$ 0	1,500,597	1,283,380

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, 2023

	DEBT SERVICE FUND		
	Original / Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 5,444,956	5,386,974	5,565,692
Interest earnings		87,374	15,998
Nonrevenue receipts			
Total revenues collected	5,444,956	5,474,348	5,581,690
Requirements:			
Bonds	5,632,500	6,600,000	4,955,000
Judgments	67,057	5,075	11,408
Coupons	3,803	74,275	148,600
Total expenditures	5,703,360	6,679,350	5,115,008
Excess of revenue collected over (under) expenditures	(258,404)	(1,205,002)	466,682
Cash fund balance, beginning of year	1,233,122	1,233,122	766,440
Cash fund balance, end of year	\$ 974,718	28,120	1,233,122

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, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Sapulpa Public Schools Independent District, No. I-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, 2023

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, 2023

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. The District did not maintain a co-op fund during the 2022-23 fiscal year.

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.

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, 2023

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 a gifts and endowments fund during the 2022-23 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, 2023

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, 2023

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.

The 2022-23 Estimate of Needs was not amended by any supplemental appropriations. Any supplemental appropriations must be approved by the County Clerk’s Office.

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, 2023

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, 2023 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, 2023

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, 2023

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, 2023

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.

Nonrevenue Receipts – Nonrevenue 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, 2023

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 Noninstructional Services Expenditures – Activities concerned with providing noninstructional 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, 2023

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 non-routine 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 2022-23 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, 2023 were \$27,212,572 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, 2023

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, 2023.

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, 2023:

	Bonds Payable	Judgments Payable	Capital Leases	Total
Balance, July 1, 2022	\$ 6,600,000	0	16,532,768	23,132,768
Additions	16,000,000	5,075	0	16,005,075
Retirements	(6,600,000)	(5,075)	(164,084)	(6,769,159)
Balance, June 30, 2023	<u>\$ 16,000,000</u>	<u>0</u>	<u>16,368,684</u>	<u>32,368,684</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

A brief description of the outstanding long-term debt at June 30, 2023 is set forth below:

<u>General Obligation Bonds:</u>	<u>Amount Outstanding</u>
General Obligation Building Bonds, Series 2023, original issue \$16,000,000, interest rate of 4.00%, due in an initial installment of \$8,000,000, and a final payment of \$8,000,000 due 6-01-26	\$ 16,000,000
<u>Lease Purchase Agreements:</u>	
Lease purchase for 2015 Sapulpa Public School Project, dated 5-1-15, for \$26,800,000, due in annual principal and interest installments of varying amounts, final payment due 8-20-29 (see below)	15,535,000
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	190,929
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	225,287
Lease purchase for Soccer Equipment and Turf, dated 12-14-22, totaling \$450,000, interest rate of 3.95%, due in annual installments of \$ 99,863, final installment due 1-20-28	<u>417,468</u>
Total Long-Term Debt	<u>\$ 32,368,684</u>

2015 Sapulpa Public Schools Project

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.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

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.

Future Debt Requirements

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

Year Ending June 30	Principal	Interest	Total
2024	\$ 15,754,713	1,351,919	17,106,632
2025	8,226,842	659,290	8,886,132
2026	8,234,174	331,958	8,566,132
2027	95,474	4,389	99,863
2028	57,481	773	58,254
Total	<u>\$ 32,368,684</u>	<u>2,348,329</u>	<u>34,717,013</u>

Interest paid on general long-term debt during the 2022-23 fiscal year totaled \$783,570.

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

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

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM – cont'd

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 2022-23 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 8.00%.

Annual Pension Cost

The District's total contributions for 2023, 2022 and 2021 were \$1,938,430, \$1,818,370 and \$1,691,956, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2023. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

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

6. RISK MANAGEMENT

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

6. RISK MANAGEMENT – cont'd

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.

7. 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 2022-23 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.

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, 2023

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 642,933	1,213,661	1,856,594
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 24,827	116,967	141,794
Encumbrances	105,180	109,023	214,203
Total liabilities	<u>130,007</u>	<u>225,990</u>	<u>355,997</u>
Fund Balance:			
Restricted	<u>512,926</u>	<u>987,671</u>	<u>1,500,597</u>
 Total Liabilities and Fund Balance	 <u>\$ 642,933</u>	 <u>1,213,661</u>	 <u>1,856,594</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, 2023

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 1,094,251	402,799	1,497,050
State sources	199,007	144,605	343,612
Federal sources		1,445,695	1,445,695
Interest earnings		81	81
Total revenues collected	<u>1,293,258</u>	<u>1,993,180</u>	<u>3,286,438</u>
Expenditures:			
Support services	1,262,278		1,262,278
Operation of noninstructional services		1,869,930	1,869,930
Total expenditures	<u>1,262,278</u>	<u>1,869,930</u>	<u>3,132,208</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	30,980	123,250	154,230
Other financing sources (uses):			
Adjustments to prior year encumbrances	<u>18,832</u>	<u>44,155</u>	<u>62,987</u>
Excess of revenues collected over (under) expenditures	49,812	167,405	217,217
Cash fund balances, beginning of year	<u>463,114</u>	<u>820,266</u>	<u>1,283,380</u>
Cash fund balances, end of year	<u>\$ 512,926</u>	<u>987,671</u>	<u>1,500,597</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, 2023

	BUILDING FUND		CHILD NUTRITION FUND	
	ORIGINAL BUDGET	FINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET
Revenues Collected:				
Local sources	\$ 1,045,883	1,045,883	\$ 78,580	78,580
State sources				402,799
Federal sources			1,448,328	144,605
Interest earnings				1,445,695
Total revenues collected	1,045,883	1,045,883	1,526,908	81
				1,993,180
Expenditures:				
Support services	1,508,997	1,508,997		
Operation of noninstructional services			2,347,174	2,347,174
Total expenditures	1,508,997	1,508,997	2,347,174	1,869,930
				1,869,930
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(463,114)	(463,114)	(820,266)	(820,266)
				123,250
Other financing sources (uses):				
Adjustments to prior year encumbrances	0	0	0	44,155
Excess of revenues collected over (under) expenditures	(463,114)	(463,114)	(820,266)	(820,266)
				167,405
Cash fund balances, beginning of year	463,114	463,114	820,266	820,266
Cash fund balances, end of year	\$ 0	0	\$ 0	987,671

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, 2023

	<u>31</u>	<u>32</u>	<u>33</u>	<u>34</u>	<u>35</u>	<u>39</u>	<u>TOTAL</u>
	<u>BUILDING</u>	<u>BUILDING</u>	<u>BUILDING</u>	<u>BUILDING</u>	<u>BUILDING</u>	<u>BUILDING</u>	
	<u>BOND FUND</u>	<u>TOTAL</u>					
ASSETS							
Cash	\$ 627,806	352,953	22,489	16,353,210	17	36,765	17,393,240
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Warrants/checks payable	\$ 8,322	770					9,092
Encumbrances	113,076	231,451	14,521			36,765	395,813
Total Liabilities	121,398	232,221	14,521	0	0	36,765	404,905
Fund Balances:							
Restricted	506,408	120,732	7,968	16,353,210	17	0	16,988,335
Total Liabilities and Fund Balance	\$ 627,806	352,953	22,489	16,353,210	17	36,765	17,393,240

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, 2023

	31	32	33	34	35	39	TOTAL
	BUILDING	BUILDING	BUILDING	BUILDING	BUILDING	BUILDING	
	BOND FUND	BOND FUND	BOND FUND	BOND FUND	BOND FUND	BOND FUND	TOTAL
Revenues collected:							
Interest earnings	\$ 0	0	0	48,000	0	0	48,000
Expenditures:							
Support services	177,754	337,364	36,045	23,750	0	36,765	611,678
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(177,754)	(337,364)	(36,045)	24,250	0	(36,765)	(563,678)
Other financing sources (uses):							
Adjustments to prior year encumbrances	2,792	10,279	7,286		17		20,374
Bond proceeds				16,328,960			16,328,960
Total other financing sources (uses)	2,792	10,279	7,286	16,328,960	17	0	16,349,334
Excess of revenues collected over (under) expenditures	(174,962)	(327,085)	(28,759)	16,353,210	17	(36,765)	15,785,656
Cash fund balances, beginning of year	681,370	447,817	36,727	0	0	36,765	1,202,679
Cash fund balances, end of year	\$ 506,408	120,732	7,968	16,353,210	17	0	16,988,335

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, 2023

	EXPENDABLE TRUST FUNDS	AGENCY FUNDS	
<u>ASSETS</u>	GIFTS & ENDOWMENTS FUND	SCHOOL ACTIVITY FUNDS	TOTAL
Cash	\$ 66,251	1,325,060	1,391,311
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Funds held for school organizations	\$ 0	1,325,060	1,325,060
Fund Balance:			
Restricted	66,251	0	66,251
Total Liabilities and Fund Balance	\$ 66,251	1,325,060	1,391,311

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, 2023

	BALANCE 07/01/22	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/23
<u>ASSETS</u>					
Cash	\$ 1,283,996	2,048,456	0	2,007,392	1,325,060
<u>LIABILITIES</u>					
Non Categorical Fund	\$ 0	4		0	4
HS Grants	1,538	3,290		3,261	1,567
HS Office	5,225	11,238	1,500	7,767	10,196
Credit Recovery	6,411	2,126		50	8,487
ID Badge	2,792	2,555		2,557	2,790
HS Art	1,738	10,125		5,111	6,752
HS Band	9,422	19,698		23,614	5,506
HS Band Booster Concession	49,465	52,848	(4,051)	48,274	49,988
HS Oklahoma Close Up	474	0		0	474
HS Hospitality Committee	606	525		265	866
HS STAY	445	0		0	445
HS Counseling Office	6,187	551		1,476	5,262
HS Business Prof Assoc.	445	0		0	445
HS AP Exams	1,396	2,586		1,193	2,789
HS FCCLA	1,349	3,548	(180)	3,772	945
HS Title 7 Indian Ed Pantry	73	0		73	0
HS Library	1,229	56		241	1,044
HS National Honor Society	4,645	3,521		2,165	6,001
HS Green-Thumb Chieftains	6,225	4,136		5,870	4,491
HS NAACP	112	281		0	393
HS Seniors 2024	2,723	13,805		10,325	6,203
HS Seniors 2025	4,969	0		0	4,969
HS Seniors 2023	9,599	0		1,323	8,276
HS Science club	4,578	29,565		356	33,787
HS Spanish Honor Society	691	775		865	601
HS Special Olympics	15,460	570		10,103	5,927
HS Student Council	3,016	3,037		3,470	2,583
HS Vocal Music	3,036	65,440	(1,206)	57,055	10,215
HS Ag Ed & FFA	52,535	131,731	(1,779)	160,550	21,937
HS Lyons Special Ed	1,533	302		195	1,640
HS Yearbook	8,946	3,715		8,777	3,884
HS Gillis Sped	488	301		0	789
HS Fishing Team	737	0		152	585
HS Band Auxiliaries	4,902	14,447		10,917	8,432
HS Band Trips	75,464	163,260	8,983	206,612	41,095
HS Band Grants	55,636	53,174		51,862	56,948
HS Ping Pings	1,737	1,433		953	2,217
HS FCA	0	1,950		0	1,950

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, 2023

	BALANCE 07/01/22	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/23
HS Indian Parent Comm	\$ 497	1,030		500	1,027
HS Sapulpa Indian Club	3,544	4,566		2,275	5,835
HS Key Club	155	340		311	184
HS GSA Gay Straight All.	69	0		0	69
HS Productions	13,868	11,300		16,659	8,509
HS Culinary Arts	1,251	1,370	6,373	4,614	4,380
HS JROTC	25,075	63,792	(60)	43,352	45,455
HS School Nurse	1,813	0		0	1,813
Backpack Food Pantry	4,944	700	565	4,923	1,286
Local Scholarships	37,706	4,500		5,200	37,006
HS Senior Girl Events	4,703	2,250		2,132	4,821
HS First Robotics	59,894	9,065		50,191	18,768
HS Indian Ed Staff Dev	2,911	1,070		1,282	2,699
HS Physics	684	0	1,000	0	1,684
E-Sports	5,356	0		2,906	2,450
JH Office	731	2,988	1,500	4,514	705
JH Library	1,133	19		0	1,152
JH Student Council	2,081	2,330		3,618	793
JH Vocal Music	2,541	4,222	(68)	5,924	771
JH Yearbook	5,809	3,001		2,275	6,535
JH Art	594	7,950	4,987	10,259	3,272
JH Taps	316	0		0	316
Stem JH Math Science	4,240	0		0	4,240
JH Grants	3,648	775		738	3,685
MS Office	6,601	12,381	1,250	7,565	12,667
MS Library	932	103		705	330
MS Student of Month	200	0		0	200
MS Student Council	19	1,639		0	1,658
MS Yearbook	114	3,096	35	2,732	513
MS Art	0	523		0	523
MS Choir	9,355	4,444	391	5,370	8,820
MS NJHS	1,565	385		385	1,565
7/8 Grade Volleyball	636	0		0	636
MS Grants	186	36,869		22,198	14,857
Special Ed Director	229	0	(36)	186	7
Liberty Library	997	3,137		2,797	1,337
Liberty Music	8,016	0	1,250	5,434	3,832
Liberty Fundraising	3,671	8,228		8,902	2,997
Liberty STEM	5,054	43,419		38,629	9,844
Liberty Grants	1,662	11,931		11,469	2,124

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, 2023

	BALANCE 07/01/22	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/23
Freedom Misc	\$ 4,484	7,204	1,250	9,856	3,082
Freedom Fundraising	15,999	34,217		23,518	26,698
Freedom Library	2,310	7,073		8,873	510
Freedom Grants	114	13,460		13,337	237
Freedom Taps	11,647	50,800		41,951	20,496
Jefferson HTS Misc	3,588	4,971	1,250	4,195	5,614
Jefferson HTS Fundraising	16,695	18,232		24,078	10,849
Jefferson HTS Grants	9,545	2,204		2,772	8,977
Jefferson HTS Library	3,007	4,810		4,810	3,007
Holmes Park Misc	4,979	1,038	1,250	3,424	3,843
Holmes Park Fundraising	25,321	53,840	(255)	57,226	21,680
Holmes Park Library	2,103	13,453		10,010	5,546
Holmes Park Grants	1,026	3,990		4,174	842
Revolutionary Days	331	450	178	816	143
District Stem	22,621	14,400	(178)	6,331	30,512
Sapulpa Academic Conf.	267	0		0	267
Benevolence Fund	9,509	0		235	9,274
GT Grants	13,550	0		0	13,550
NOW Interest	30,084	38,829	(5,837)	24,240	38,836
Driver Education	1,750	3,600		175	5,175
Stem - Camp Invention	45,186	29,615	(8,658)	28,172	37,971
Latchkey	2,900	174,637	80	94,032	83,585
Collins Foundation	27,119	0		0	27,119
Education Foundation	80	55		0	135
Spark	47,280	69,423	(80)	55,465	61,158
Local Child Welfare	52,376	35,006		52,437	34,945
Hot Spot Insurance	705	0		0	705
Alternative School Grants	81	928		896	113
Child Nutrition Banquets	124	113		0	237
SPS Food Service Assoc.	8,340	210		6,027	2,523
Soft Drink Money	10,891	20,693	(10,000)	12,190	9,394
Alternative School	3,487	1,160	750	1,773	3,624
Clearing Account	82	2,443	(1,000)	0	1,525
Service Center	367	338		68	637
Chromebook Repair	49,039	30,118		20,132	59,025
Elem Basketball	1,238	7,498		5,004	3,732
Centennial Plaza Project	1,973	0		0	1,973
Homeless	565	1,054	(600)	514	505
Athletic Sports Overall	7,505	17,612	1,576	19,982	6,711
Football	25,748	11,217	15,000	32,382	19,583
Boys Basketball	2,450	3,183	3,500	6,469	2,664

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, 2023

	BALANCE 07/01/22	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/23
Girls Basketball	\$ 1,598	450	3,500	3,542	2,006
Baseball	11,582	17,410	3,500	21,544	10,948
Softball	4,164	0	4,000	7,106	1,058
Wrestling	2,499	5,611	4,000	9,565	2,545
Tennis	621	0	1,500	2,105	16
Track	585	1,578	3,000	4,230	933
Golf	6,804	9,111	2,500	12,663	5,752
Athletic Booster	106,243	139,624	(3,247)	149,953	92,667
Cross Country	8,170	6,051	3,000	10,910	6,311
Boys Soccer	1,414	463	3,000	4,068	809
Athletic Trainer	19	324	5,731	753	5,321
Girls Soccer	8,302	15,145	3,000	16,580	9,867
Girls Volleyball	5,120	4,342	3,000	7,169	5,293
Cheer	6,598	5,838		9,223	3,213
All Events Gate	12,847	185,382		184,966	13,263
JH Cheer	3,305	5,701		7,879	1,127
Drug Test	16,682	25,177	(5,231)	24,628	12,000
Sponsors 2022-23	32,502	49,773	(52,500)	1,641	28,134
Chieftain Center Concession	19,848	50,586	2,567	56,054	16,947
Total Liabilities	\$ 1,283,996	2,048,456	0	2,007,392	1,325,060

**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, 2023

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	Control Project No.	Total Expenditures
U.S. DEPARTMENT OF EDUCATION -			
<u>Direct Programs:</u>			
Indian Education	84.060	561	\$ 212,695
<u>Passed Through State Department of Education:</u>			
Title I, Basic Programs	84.010	511	698,897
Title I, Neglected	84.010	518	7,371
Total Title I Cluster			706,268
Title II, Part A	84.367	541	117,750
Title III, Part A	84.365	572	15,279
Title IV, Part A	84.424	552	43,666
Title IX, Homeless	84.196	596	33,389
ARP IDEA-B Flow Through	84.027X	628	87,749
ARP IDEA-B Flow Preschool	84.027X	643	750
Total ARP IDEA-B Special Education Cluster			88,499
* IDEA-B Special Education:			
IDEA-B Flow Through	84.027	621	749,177
IDEA-B Prof Develop, OSDE	84.027	613	2,788
IDEA-B Prof Develop, District	84.027	615	4,182
IDEA-B Preschool	84.173	641	31,695
Total IDEA-B Special Education Cluster			787,842
*COVID-19 Education Stabilization Fund (ESF):			
ESSER II	84.425D	793	211,517
ARP - ESSER III	84.425U	795	1,563,186
ARP - ESSER Homeless II	84.425U	797	
ARP - OK Paid Student Teacher	84.425U	725	3,498
ARP - Science of Reading	84.425U	726	5,168
ARP - ESSER Counselor Corps Grant	84.425U	722	182,329
Total COVID-19 - ESF			1,965,698
<u>Passed Through State Department of Career and Technology Education:</u>			
Carl Perkins	84.048	421	34,009
Carl Perkins Supplemental Grants	84.048	424	30,102
Sub Total			64,111
U.S. DEPARTMENT OF AGRICULTURE -			
<u>Passed Through State Department of Education:</u>			
Child Nutrition Programs:			
School breakfast program	10.553	764	257,982
National school lunch program	10.555	763	996,661
Summer food program	10.559	766	496
Supply chain assistance	10.555	759	105,124
Non-cash assistance - Commodities	10.555	N/A	202,330
Total Child Nutrition Program Cluster			1,562,593
Other Child Nutrition Programs:			
P-EBT	10.649	760	3,135
<u>Other Federal Assistance:</u>			
Johnson O'Malley	15.130	563	9,152
Johnson O'Malley 3 month	15.130	564	31,681
Johnson O'Malley MCN/BIA	15.130	565	5,490
JROTC	12.357	770	68,693
Total Federal Assistance			\$ 5,715,941

* Major programs = 48.17%

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, 2023. 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, 2023

Federal Grantor / Pass Through Grantor / Program Title	Fed. Asst. Listing Number	OCAS Project No.	Program or Award Amount	Balance at 7/1/2022	Revenue Collected	Total Expenditures	Balance at 6/30/2023
U.S. DEPARTMENT OF EDUCATION -							
Direct Programs:							
Indian Education	84.060	561	\$ 212,695		148,756	212,695	63,939
Indian Education, 2021-22	84.060	799		46,154	46,154		
Sub Total			212,695	46,154	194,910	212,695	63,939
Passed Through State Department of Education:							
Title I, Basic Programs	84.010	511	804,251		576,301	698,897	122,596
Title I, Neglected	84.010	518	11,285		6,295	7,371	1,076
Title I, Neglected, 2021-22	84.010	799		2,513	2,513		
Title II, Part A	84.367	541	127,568		108,201	117,750	9,548
Title II, Part A, 2021-22	84.367	799		12,933	12,933		
Title III, Part A	84.365	572	17,730		15,130	15,279	148
Title IV, Part A	84.424	552	60,594		39,030	43,666	4,636
Title IV, Part A, 2021-22	84.424	799		8,298	8,298		
Title IX, Homeless	84.196	596	99,630		26,015	33,389	7,374
Title IX, Homeless, 2021-22	84.196	799		3,716	3,716		
IDEA-B Secondary Transition	84.027X	618	9,356				
ARP IDEA-B Flow Through	84.027X	628	95,682		72,191	87,749	15,558
ARP IDEA-B Flow Through, 2021-22	84.027X	799		51,132	51,132		
ARP IDEA-B Flow Preschool	84.027X	643	1,546		750	750	
ARP IDEA-B Flow Preschool, 2021-22	84.027X	799		3,325	3,325		
IDEA-B Flow Through	84.027	621	892,314		584,649	749,177	164,528
IDEA-B Flow Through, 2021-22	84.027	799		127,397	127,397		
IDEA-B Prof Develop, OSDE	84.027	613	2,788			2,788	2,788
IDEA-B Prof Develop, District	84.027	615	5,584		3,744	4,182	439
IDEA-B Preschool	84.173	641	44,131		27,550	31,695	4,144
COVID-19 Education Stabilization Fund (ESF) -							
ESSER II	84.425D	793	211,517		211,517	211,517	
ARP - ESSER III	84.425U	795	4,507,526		1,297,034	1,563,186	266,152
ARP - ESSER Homeless II	84.425U	797	49,132				
ARP - OK Paid Student Teacher	84.425U	725	3,498		3,498	3,498	
ARP - Science of Reading	84.425U	726	5,168		5,168	5,168	
ARP - ESSER Counselor Corps Grant	84.425U	722	182,329		182,329	182,329	
ARP - ESSER Counselor Corps Grant, 2021-22	84.425U	799		30,153	30,153		
Total COVID-19 - ESF (84.425U)			4,959,170	217,115	1,916,661	1,965,698	266,152
Sub Total			7,131,629	544,913	3,704,315	3,758,391	598,987
Passed Through State Department of Career and Technology Education:							
Carl Perkins	84.048	421	35,830		30,641	34,009	3,368
Carl Perkins, 2021-22	84.048	799		7,555	7,555		
Carl Perkins Supplemental Grants	84.048	424	48,789			30,102	30,102
Sub Total			84,619	7,555	38,196	64,111	33,470
U.S. DEPARTMENT OF AGRICULTURE -							
Passed Through State Department of Education:							
Child Nutrition Programs:							
School breakfast program	10.553	764			257,982	257,982	
National school lunch program	10.555	763			1,078,958	996,661	
Summer food program	10.559	766			496	496	
Supply chain assistance	10.555	759			105,124	105,124	
Non-cash assistance - Commodities	10.555	N/A			202,330	202,330	
Total Child Nutrition Program Cluster					1,644,890	1,562,593	
Other Child Nutrition Programs:							
P-EBT	10.649	760			3,135	3,135	
Other Federal Assistance:							
Johnson O'Malley	15.130	563	53,520		1,807	9,152	7,346
Johnson O'Malley 3 month	15.130	564	31,681		31,681	31,681	
Johnson O'Malley MCN/BIA	15.130	565	7,530			5,490	5,490
Johnson O'Malley, 2021-22	15.130	799		11,069	11,069		
Flood Control, 2021-22	12.112	799		589	589		
JROTC	12.357	770	68,694		68,694	68,693	
Sub Total			161,425	11,658	113,840	115,016	12,836
Total Federal Assistance			\$ 7,590,368	610,280	5,699,286	5,715,941	709,232

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, 2023

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
RLI Insurance -	Treasurer	LSM0902376	\$ 500,000	7/1/22 - 7/1/23
Western Surety Company -	Superintendent	70402481	100,000	10/30/22 - 10/30/23
	Encumbrance Clerk	70402481	50,000	10/30/22 - 10/30/23
	Activitty Fund Custodian	70402481	100,000	10/30/22 - 10/30/23
	Minutes Clerk	70402481	100,000	10/30/22 - 10/30/23
	Payroll Clerk	70402481	100,000	10/30/22 - 10/30/23
	Payroll Assistant	70402481	100,000	10/30/22 - 10/30/23
	Child Nutrition Director	70402481	10,000	10/30/22 - 10/30/23

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023

State of Oklahoma)
) ss
County of Tulsa)

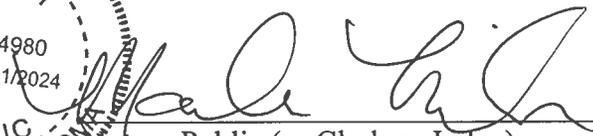
The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Sapulpa Public Schools for the audit year 2022-23.

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

By 
Authorized Agent

Subscribed and sworn to before me
This 10th day of November, 2023




Notary Public (or Clerk or Judge)

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



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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

November 10, 2023

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

Dear Mr. Armstrong:

Listed below are the observations and recommendations from the final audit work we performed for you. 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.

The following section contains an observation relayed to management that is a control deficiency, which we feel needs to be communicated to you so appropriate action may be taken to correct this deficiency. This item is not included or referred to in your audit report, as it is not considered material or immaterial in nature. It is a minor deficiency that could evolve into a material or immaterial finding if not addressed or corrected.

Child Nutrition Fund

We observed during the audit that the net cash resources for the child nutrition fund at June 30, 2023, exceeded the three months average expenditures allowed by the State Department of Education by approximately \$370,594. We recommend that the administration contact the Child Nutrition Division at the State Department of Education and seek their guidance concerning this matter.

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

Regular Meeting of The Board of Education Independent School District Number
33, Creek County
Thursday, November 9, 2023 10:00 AM
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 Larry Hoover called the meeting to order at 10 a.m. Assistant
Superintendent Johnny Bilby led the Pledge of Allegiance.

II. Special Recognition
None.

III. Formal Adoption of the Agenda

III.A. Motion, discussion, and vote on motion to formally adopt the Agenda.
To formally adopt the agenda passed with a motion by Steve McCormick 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

IV. Consent Agenda

IV.A. Approval of the BOE Meeting Minutes.

IV.A.1. 10.09.2023 Regular BOE Meeting Minutes.

IV.A.2. 10.25.2023-Special BOE Meeting Minutes (Bond 2023)

IV.A.3. 11.07.2023-Special BOE Meeting Minutes (Opioid Abatement Grant
Application)

IV.B. Approval of the 2023-24 General Fund Purchase Order encumbrance
numbers 506 through 627.

IV.C. Reapproval of 2023-24 General Fund Purchase Order number 11-430 for
an increase.

IV.D. Approval of 2023-24 Building Fund Purchase Order encumbrance
numbers 123 through 137.

IV.E. Approval of 2023-24 Child Nutrition Fund Purchase Order encumbrance number 59 through 64.

IV.F. Approval of the 2023-24 Bond Fund 31 Purchase Order encumbrance numbers 2 through 4.

IV.G. Approval of the 2023-24 Bond Fund 32 Purchase Order encumbrance numbers 11 and 12.

IV.H. Approval of the 2023-24 Bond Fund 34 Purchase Order encumbrance numbers 4 through 6.

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

IV.J. Approval of the monthly financial report for the SPS Endowed Scholarship Accounts, Fund 81.

IV.K. Approval of the Treasurer's Report on the status of Funds and Investments.

IV.L. Approval of a new Activity Account for Junior High School Robotics, project 867.

IV.M. Approval of the 2023-24 School-Based Health Services Participation Agreement between OSDE and Sapulpa Public Schools.

IV.N. Approval of the 2023-24 IEP Agreements for four students with Tulsa Public Schools.

IV.O. Approval of the 2023-24 Clinical Rotation Agreement between Sapulpa Public Schools and Northeastern State University.

IV.P. Approval of the 2023 Aimright Geotechnical Services Agreement for Sapulpa PS Westside Baseball and Softball Complex.

IV.Q. Approval of the 2023 Fritz Land Surveying Services for Sapulpa PS Westside Baseball and Softball Complex.

IV.R. Acceptance of K&T Trucking & Site Clearing Inc. proposal for the demolition of the Sapulpa Youth Baseball practice fields as per attachment.

IV.S. Approval of the Music Theatre International Contract for the 2024 all-school musical.

IV.T. Approval of the 2023-24 Assistance League of Tulsa Betty Bradstreet Arts Education Award Agreement with Sapulpa Public Schools.

IV.U. Approval of the 2023-24 Oklahoma Department of Wildlife Conservation CoOp Agreement-Pass through Federal Assistance Grant for Sapulpa FFA Shooting Program.

IV.V. Approval of a generous donation of \$500 from Arvest's We Love Teachers Campaign to the Jr. High English Dept, Suemaya Taha.

IV.W. Approval of a generous Classroom Scholarship in the amount of \$250 from Vision Care Direct, presented to Bartlett Academy Teacher Ryan Wright.

IV.X. Approval of a generous donation of \$300 from Easy Stop Storage for Sapulpa Middle School.

IV.Y. Approval of a generous donation of \$500 from Bison Electric to SPS Indian Education Department.

IV.Z. Approval of a generous donation of \$450 from the Daughters of the Revolutionary War for SPS Revolutionary Day.

IV.AA. Approval of a generous donation of \$200 from Chad and Deanne Oroark for the Chieftain Care program.

IV.AB. Approval of a generous donation of \$1,000 from the Ministerial Alliance to the Chieftain Care program.

IV.AC. Declaration of Surplus

IV.AC.1. Transportation

IV.AC.1.a. Bus 29 and Bus 940

IV.AC.1.b. Truck 211, Truck 250, and Truck 251

IV.AD. Approval of Out-of-State Activity Trips as per attachment.

IV.AD.1. SHS Choir-Colorado Springs, CO

IV.AE. Approval of Fundraisers as per attachment.

To approve Consent Agenda items A-AE passed with a motion by Steve McCormick 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

V. Hearing from the Public

None.

VI. Information and Discussion Items

VI.A. Superintendent Comments

Superintendent Armstrong recognized DC Bass who would be recommended for Construction Management for the Westside Softball/Baseball Complex. He acknowledged the many generous donations and the appreciation of the support for these programs. A slide show was shown about what's going on with the 2023 Bond. The architects will be at the December 11th meeting to share more.

VI.B. Updating Procedure Page 312 Procurement Plan-CN Dept, first read Child Nutrition Director, Hayley Holmes, went over the suggested changes to the Procedure Page 312 Procurement Plan.

VII. Action Items

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

VII.B. 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. 4.

To approve the Annual Election Resolution to the County Election Board calling for the Annual School Election to be held for Board Position No. 4 passed with a motion by Steve McCormick 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

VII.C. Discussion, motion, and vote on a motion to approve/disapprove a generous donation from the Sapulpa Education Foundation for the 2023-24 Teacher Grants.

To approve a generous donation from the Sapulpa Education Foundation for the 2023-24 Teacher Grants passed with a motion by Melinda Ryan 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

VII.D. Discussion, motion, and vote on a motion to approve/disapprove Vector Solutions Scenario Learning, LLC Agreement for SafeSchools Alert to Improve Campus Safety: Reduce harm, mitigate risk, and reduce liability to improve school safety for staff and students

To approve Vector Solutions Scenario Learning, LLC Agreement for SafeSchools Alert to Improve Campus Safety passed with a motion by Wayne Richards 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

VII.E. Discussion, motion, and vote on a motion to approve/disapprove the award for Construction Management of Sapulpa Public Schools Westside Baseball/Softball Complex.

To approve the award for Construction Management of Sapulpa Public Schools Westside Baseball/Softball Complex to DC Bass passed with a motion by Steve McCormick 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

VII.F. 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.

VII.F.1. Vote to convene in Executive Session.

To convene in Executive Session at 10:38 a.m. passed with a motion by Steve McCormick 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

VII.F.2. To acknowledge the Board has returned to Open Session.

President Larry Hoover acknowledged the Board's return to Open Session at 10:51 a.m.

VII.F.3. Statement of Executive Session Minutes.

The Board of Education went into Executive Session at 10:38 a.m. to discuss Personnel as listed and to conduct an 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 10:51 a.m. Present in Executive Session were Steve McCormick, Melinda Ryan, Wayne Richards, Larry Hoover, and Rob Armstrong.

No action was taken. This constitutes the minutes of the Executive Session.

VIII. Personnel

VIII.A. Vote to approve/disapprove employing Personnel as per attachment.

To approve employing Personnel as per attachment passed with a motion by Wayne Richards 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

VIII.B. Vote approve/disapprove of Kelli Thomas as an adjunct teacher for Elementary Education.

To approve of Kelli Thomas as an adjunct teacher for Elementary Education passed with a motion by Wayne Richards 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

VIII.C. Vote approve/disapprove of Peggy Mussler as an adjunct teacher for ELA Grade 6-7.

To approve of Peggy Mussler as an adjunct teacher for ELA Grade 6-7 passed with a motion by Wayne Richards 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

VIII.D. Vote approve/disapprove of Leslie Whillock as an adjunct teacher for Elementary Education.

To approve of Leslie Whillock as an adjunct teacher for Elementary Education passed with a motion by Wayne Richards 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

VIII.E. Vote approve/disapprove of Victoria Mollencupp as an adjunct teacher for Oklahoma History and Government.

To approve of Victoria Mollencupp as an adjunct teacher for Oklahoma History and Government passed with a motion by Wayne Richards 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

VIII.F. Vote to approve/disapprove FMLA for Shawna Keizor, effective October 11, 2023, through November 29, 2023.

To approve FMLA for Shawna Keizor, effective October 11, 2023, through November 29, 2023 passed with a motion by Wayne Richards 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

VIII.G. Vote to approve/disapprove FMLA Request for Amber Cline, effective October 18, 2023, through November 30, 2023.

To approve FMLA Request for Amber Cline, effective October 18, 2023, through November 30, 2023 passed with a motion by Steve McCormick 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

VIII.H. Vote to approve/disapprove FMLA Request for Cherie Cope, effective October 27, 2023, through November 27, 2023.

To approve FMLA Request for Cherie Cope, effective October 27, 2023, through November 27, 2023 passed with a motion by Steve McCormick 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

VIII.I. Vote to approve/disapprove FMLA Request for Julie Rhoades, effective October 30, 2023, through November 28, 2023.

To approve FMLA Request for Julie Rhoades, effective October 30, 2023, through November 28, 2023 passed with a motion by Steve McCormick 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

VIII.J. Vote to approve/disapprove FMLA Request for Nichell Searcy, effective November 07, 2023, through December 15, 2023.

To approve FMLA Request for Nichell Searcy, effective November 07, 2023, through December 15, 2023 passed with a motion by Steve McCormick 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

VIII.K. Vote to approve/disapprove FMLA Request for Jennifer Reutlinger, effective February 29, 2024, through May 23, 2024.

To approve FMLA Request for Jennifer Reutlinger, effective February 29, 2024, through May 23, 2024 passed with a motion by Steve McCormick 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

VIII.L. Vote to approve/disapprove FMLA Request for Melinda Estes, effective December 08, 2023, through March 01, 2024.

To approve FMLA Request for Melinda Estes, effective December 08, 2023, through March 01, 2024 passed with a motion by Steve McCormick 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

VIII.M. Vote to accept Resignations received since the last board meeting.
To accept Resignations received since the last board meeting passed with a motion by Steve McCormick 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

IX. Adjournment

To adjourn at 10:54 a.m. 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

Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 628 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	628	11/07/2023	2524	ROSENSTEIN FIST & RINGOLD	PROFESSIONAL LEGAL SERVICES-DISTRICT	5,000.00
11	629	11/07/2023	7363	RILEY GROVES	Website Maintenance/OkMEA Program Design	1,500.00
11	630	11/07/2023	3826	SECURITY BANK CARD CENTER INC	11-165 PE Equipment, supplies Amazon, BBC Sports	600.00
11	631	11/07/2023	80235	CURTIS L ROSE	GSA / Reimbursement	180.00
11	632	11/07/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 8 & 9 Fuel, Oil & Air Filters	442.72
11	633	11/07/2023	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Bus 28 Shock Absorbers	230.86
11	634	11/07/2023	31650	MONTE CASSINO	2024 ABLE Conference Dues	100.00
11	635	11/07/2023	80899	DYLAN JOHNSTON	GSA Reimbursement-Centerpoint/Hartshorne Tour	200.00
11	636	11/07/2023	1535	FOLLETT SCHOOL SOLUTIONS, LLC	books for library	898.06
11	637	11/07/2023	3826	SECURITY BANK CARD CENTER INC	S.BACON/SCI DEPT/CAROLINA BIO/CLASSROOM SUPPLIES	1,863.17
11	638	11/07/2023	3826	SECURITY BANK CARD CENTER INC	621-Sped-PCard-Testing Supplies -WPS	465.70
11	639	11/07/2023	3826	SECURITY BANK CARD CENTER INC	621-Sped-PCard-Renew Scoring Subscription	200.00
11	640	11/07/2023	70037	LACIE ANN BUTLER-WETHERELL	GSA Reimbursement vo-ag	500.00
11	641	11/08/2023	3826	SECURITY BANK CARD CENTER INC	Brakes for Maintenance Truck	170.00
11	642	11/08/2023	456	02 COOL MANUFACTURING, LLC	Bus 28 AC Compressor	540.00
11	643	11/09/2023	3826	SECURITY BANK CARD CENTER INC	Final repairs for band box truck	3,600.00
11	644	11/10/2023	3826	SECURITY BANK CARD CENTER INC	Mechanic supplies, parts	3,000.00
11	645	11/10/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Parts to complete repairs to Bus 26	5,377.11
11	646	11/10/2023	3826	SECURITY BANK CARD CENTER INC	ID Wholesaler	350.00
11	647	11/13/2023	80899	DYLAN JOHNSTON	GSA Reimbursement-OPSU Interscholastics	200.00
11	648	11/13/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 25 Valve Adjustment	1,000.00
11	649	11/13/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 27 Valve Adjustment	1,000.00
11	650	11/13/2023	3826	SECURITY BANK CARD CENTER INC	DIESEL-DISTRICT VEHICLES	45,000.00
11	651	11/14/2023	8318	AMAZON	Art/Classroom Supplies	1,200.00
11	652	11/14/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 14 Electric Door Motor	386.00
11	653	11/14/2023	278	DEMCO, INC	Library Supplies	100.50
11	654	11/14/2023	81958	KAYLAH SINGLETON	011-Sped-WorkKeys Registration Fee	51.00
11	655	11/14/2023	3826	SECURITY BANK CARD CENTER INC	TRANSPORTATION A4LE SYMPOSIUM	300.00
11	656	11/14/2023	3826	SECURITY BANK CARD CENTER INC	FREEDOM Parent &Family Engagement	698.65
11	657	11/14/2023	3826	SECURITY BANK CARD CENTER INC	EI Headphones	400.00
11	658	11/14/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Towing Bus 308	352.50

Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 628 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	659	11/16/2023	2878	RIVERSIDE ASSESSMENTS, LLC	GT Test Scoring	3,000.00
11	660	11/16/2023	3826	SECURITY BANK CARD CENTER INC	Home Depot, Lowes, Harbor Freight, Pitsco	7,000.00
11	661	11/17/2023	3826	SECURITY BANK CARD CENTER INC	Shipping for GT scoring	14.32
11	662	11/27/2023	80992	JENNIFER WIEBE	OKCTE SLC Prof Dev 15 Nov	85.15
11	663	11/27/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 36 Engine Repairs	1,620.00
11	664	11/27/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 26 Diagnostics and Boost Solenoid	1,240.00
11	665	11/27/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 1 Fuel Filter	821.00
11	666	11/27/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 39 EGR Gasket	155.00
11	667	11/27/2023	1421	TULSA GAS & GEAR	Welding/Cutting Gases for Shop	375.00
11	668	11/27/2023	3826	SECURITY BANK CARD CENTER INC	MS Parent & Family Engagement, TEACHERSPAYTEACHERS	420.09
11	669	11/27/2023	362	SECURITY FINANCE OF OKLAHOMA LLC	Tripod for cameras/basketball games	73.98
11	670	11/27/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 12 Bus Door Motor	400.00
11	671	11/28/2023	3826	SECURITY BANK CARD CENTER INC	Lab Supplies (Walmart)	200.00
11	672	11/28/2023	504	MICHAEL LOMAN	JOM Cultural Presenter	200.00
11	673	11/28/2023	405	NEXT STEP GROUP, INC.	Interactive Panel for Testing	1,373.88
11	674	11/28/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 25 Diagnose and Repair Sensor Harness	2,382.66
11	675	11/28/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	L06 Emergency Window Latch	312.00
11	676	11/28/2023	3826	SECURITY BANK CARD CENTER INC	Classroom Lab supplies AG ED	750.00
11	677	11/28/2023	3826	SECURITY BANK CARD CENTER INC	Hand held translators for EL Students	1,250.00
11	678	11/29/2023	3826	SECURITY BANK CARD CENTER INC	Jefferson Heights Parent & Family Engagement	602.92
11	679	11/29/2023	460	TRAFERA HOLDINGS, LLC	621-Sped-Chromebooks for VI Students	2,745.00
11	680	11/29/2023	1269	SOFTWARE HOUSE INTERNATIONAL	Replacement Classroom Projectors	2,520.06
11	681	11/30/2023	3826	SECURITY BANK CARD CENTER INC	AG Classroom ATWOODS LOWE'S ACE WALMART	400.00
11	682	11/30/2023	3826	SECURITY BANK CARD CENTER INC	11-165 Harbor Freight - Computer Stand	300.00
11	683	11/30/2023	3826	SECURITY BANK CARD CENTER INC	165-curriculum/supplies for P3-5th: amazon, sam's	3,000.00
11	684	11/30/2023	3826	SECURITY BANK CARD CENTER INC	LIBRARY MATERIALS (TITALWAVE)	1,900.00
11	685	11/30/2023	3826	SECURITY BANK CARD CENTER INC	AMAZON BOOKS FOR LIBRARY-LIBERTY	100.00
11	686	11/30/2023	1188	CHRISTINA WILLIAMS	Embroidery for Santa Hats/Ping	150.00
11	687	12/01/2023	39249	MUSCOGEE (CREEK) NATION JOM	JOM Student Challenge Bowl Registration	150.00

Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 628 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	688	12/01/2023	31353	OKLAHOMA BPA	Advisor Dues	20.00
11	689	12/01/2023	31353	OKLAHOMA BPA	BPA Advisor Dues	20.00
11	690	12/01/2023	31353	OKLAHOMA BPA	BPA Student Dues	400.00
11	691	12/04/2023	7089	HOLT TRUCK CENTERS OF OKLAHOMA,LLC	Bus 26 Electric Door Motor	400.00
11	693	12/04/2023	508	SCHOOL SAFE ID, LLC	VISITOR CHECK IN SYSTEMS/SMS AND HPE	7,447.90
11	694	12/04/2023	1818	MERRIFIELD OFFICE SUPPLY	621-Sped Supplies and Materials	200.00
11	695	12/05/2023	3316	KYLE MITCHELL	speaker for middle school	3,147.00
11	696	12/05/2023	4016	COMMITTEE FOR CHILDREN	Second Step Curriculum	3,828.00
11	697	12/06/2023	3826	SECURITY BANK CARD CENTER INC	Lodging for Ok Youth Expo	990.00
11	698	12/06/2023	80235	CURTIS L ROSE	GSA- OK YOUTH EXPO	576.00
11	699	12/06/2023	3826	SECURITY BANK CARD CENTER INC	Lodging - Fort Worth Show&Sale	500.00
11	700	12/06/2023	3826	SECURITY BANK CARD CENTER INC	Liberty MV tshirts Artwork by Denise	91.00
11	701	12/06/2023	3826	SECURITY BANK CARD CENTER INC	Class Supplies-WMart, Target, Doll Tree, Amazon	2,000.00

Non-Payroll Total:	\$129,067.23
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$129,067.23

Sapulpa Public Schools

Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 138 - 999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	138	11/07/2023	796	OKLAHOMA GAS & ELECTRIC CO	DISTRICT ELECTRICAL SERVICE	150,000.00
21	139	11/08/2023	39745	MICHAEL MORGAN	Replacing 2 exterior doors/HPE and Liberty	2,100.00
21	140	11/10/2023	3826	SECURITY BANK CARD CENTER INC	Grounds Supplies: Atwoods, Home Depot, Westlake	1,000.00
21	141	11/10/2023	3826	SECURITY BANK CARD CENTER INC	Troy Witzansky/Steve Shibley Travel-AZ/Band Truck	1,400.00
21	142	11/13/2023	9622	WESTLAKE HARDWARE INC	Supplies for Grounds	1,000.00
21	143	11/14/2023	629	LOCKE SUPPLY	HVAC Mini Split for Coach office at CC	1,500.00
21	144	11/17/2023	32	CINTAS CORPORATION	Jackets/uniforms-maint, grounds, Service Center	850.00
21	145	11/27/2023	1842	PREFERRED BUSINESS SYSTEMS, LLC	DISTRICT COPIES/COPIER MAINTENANCE	15,000.00
21	146	11/28/2023	206	CITY OF SAPULPA	WATER SERVICE AT 1116 E HOBSON	1,500.00
21	147	11/29/2023	878	STEVEN ENTERPRISES, INC.	District Plumbing Service	3,000.00
21	148	12/04/2023	9554	ENVIRONMENTAL LOOP SVC	District HVAC loop repair and service	3,000.00
21	149	12/05/2023	8510	HD SUPPLY FACILITIES MAINTENANCE	District Custodial Supplies	20,000.00

Non-Payroll Total:	\$200,350.00
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$200,350.00

Sapulpa Public Schools
Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 65 - 999, Fund Codes: 22

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
22	65	11/07/2023	39347	TULSA FRUIT DBA GO FRESH	Fresh Produce delivery to all sites, 1st semester	15,000.00
22	66	11/07/2023	30991	PLATINUM VENTURES, INC	New Oven for Middle School Kitchen	12,555.97
22	67	11/07/2023	2523	TYSON PREPARED FOODS, INC.	Commodity Processing Chicken, Beef, Pork, 1st sem	27,500.00
22	68	11/13/2023	8029	BROOKS GREASE SERVICE	HS grease trap cleanout Dec & May	600.00
22	69	11/17/2023	7163	US FOODS, INC	Food/paper supplies for all sites, 2nd Semester	200,000.00
22	70	11/27/2023	31772	ZUMWALT ELECTRIC	Install transfer switch and wiring for generator	4,830.00
22	71	11/30/2023	3784	HAGAR RESTAURANT SERVICE, INC	Kitchen equipment service and repairs, all sites	5,000.00
Non-Payroll Total:						\$265,485.97
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$265,485.97

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
098 INTEREST & FEES - BOND FUND	\$92.13	\$0.00	\$0.00	\$0.00	\$92.13	\$0.00	\$92.13
801 HS GRANTS	\$1,567.48	\$0.00	\$0.00	\$0.00	\$1,567.48	\$0.00	\$1,567.48
802 HS OFFICE	\$13,317.61	\$13.99	\$0.00	\$165.94	\$13,165.66	\$3,066.06	\$10,099.60
803 CREDIT RECOVERY	\$8,487.27	\$0.00	\$0.00	\$0.00	\$8,487.27	\$0.00	\$8,487.27
804 ID BADGE	\$1,369.84	\$416.00	\$0.00	\$0.00	\$1,785.84	\$0.00	\$1,785.84
805 HS ART	\$6,751.82	\$0.00	\$0.00	\$0.00	\$6,751.82	\$0.00	\$6,751.82
806 HS BAND	\$7,038.24	\$428.40	\$0.00	\$5,601.01	\$1,865.63	\$644.68	\$1,220.95
807 HS BAND BOOSTER CONCESSION	\$61,325.88	\$4,448.00	\$0.00	\$12,000.33	\$53,773.55	\$39,818.15	\$13,955.40
808 HS OKLAHOMA CLOSE UP	\$473.50	\$0.00	\$0.00	\$0.00	\$473.50	\$0.00	\$473.50
809 HS HOSPITALITY COMMITTEE	\$820.40	\$0.00	\$0.00	\$0.00	\$820.40	\$444.16	\$376.24
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	\$6,041.81	\$0.00	\$0.00	\$0.00	\$6,041.81	\$1,138.00	\$4,903.81
812 HS BUSINESS PROF ASSOC (BPA)	\$408.79	\$1,833.50	\$0.00	\$97.62	\$2,144.67	\$1,640.00	\$504.67
814 HS AP EXAMS	\$2,788.56	\$1,635.00	\$0.00	\$0.00	\$4,423.56	\$908.15	\$3,515.41
815 HS FCCLA	\$1,355.15	\$166.00	\$0.00	\$296.30	\$1,224.85	\$164.40	\$1,060.45
817 HS LIBRARY	\$1,166.99	\$0.00	\$0.00	\$26.95	\$1,140.04	\$0.00	\$1,140.04
818 HS NATIONAL HONOR SOCIETY	\$5,921.99	\$0.00	\$0.00	\$882.25	\$5,039.74	\$945.50	\$4,094.24
819 GREEN-THUMB CHIEFTAINS	\$3,164.06	\$0.00	\$0.00	\$383.40	\$2,780.66	\$1,775.69	\$1,004.97
820 HS NAACP	\$392.60	\$0.00	\$0.00	\$0.00	\$392.60	\$0.00	\$392.60
821 HS SENIORS 2024	\$6,032.70	\$0.00	\$0.00	\$0.00	\$6,032.70	\$0.00	\$6,032.70
822 HS SENIORS 2025	\$4,269.06	\$0.00	\$0.00	\$0.00	\$4,269.06	\$1,257.50	\$3,011.56
823 HS SENIORS 2026	\$8,276.49	\$0.00	\$0.00	\$0.00	\$8,276.49	\$0.00	\$8,276.49
824 HS SCIENCE & ENGINEERING	\$33,786.66	\$0.00	\$0.00	\$0.00	\$33,786.66	\$12,000.00	\$21,786.66
825 HS SPANISH HONOR SOCIETY	\$1,297.08	\$40.00	\$0.00	\$0.00	\$1,337.08	\$325.00	\$1,012.08
826 HS SPECIAL ED/OLYMPICS	\$5,926.89	\$0.00	\$0.00	\$0.00	\$5,926.89	\$0.00	\$5,926.89
827 HS STUDENT COUNCIL	\$4,701.11	\$0.00	\$0.00	\$191.36	\$4,509.75	\$553.57	\$3,956.18
828 HS VOCAL MUSIC	\$12,112.59	\$3,025.00	\$0.00	\$4,432.75	\$10,704.84	\$8,047.50	\$2,657.34
829 HS AG ED & FFA	\$28,081.60	\$2,587.00	\$0.00	\$8,007.74	\$22,660.86	\$18,999.75	\$3,661.11
830 HS LYONS SPED	\$1,639.86	\$0.00	\$0.00	\$0.00	\$1,639.86	\$0.00	\$1,639.86
831 HS YEARBOOK	\$3,883.77	\$0.00	\$0.00	\$335.40	\$3,548.37	\$0.00	\$3,548.37
832 HS SIZEMORE SPED	\$789.33	\$0.00	\$0.00	\$0.00	\$789.33	\$0.00	\$789.33
833 HS FISHING TEAM/CLUB	\$584.85	\$0.00	\$0.00	\$395.50	\$189.35	\$0.00	\$189.35
835 HS BAND AUXILIARIES	\$2,677.43	\$0.00	\$0.00	\$0.00	\$2,677.43	\$682.00	\$1,995.43
836 HS BAND TRIPS	\$69,762.54	\$2,265.84	\$0.00	\$36,371.65	\$35,656.73	\$478.59	\$35,178.14
837 HS BAND GRANTS	\$33,937.13	\$0.00	\$0.00	\$5,842.33	\$28,094.80	\$14,858.12	\$13,236.68
838 HS PING PINGS	\$936.08	\$0.00	\$0.00	\$413.94	\$522.14	\$0.00	\$522.14
840 HS INDIAN PARENT COMMITTEE	\$1,565.93	\$0.00	\$0.00	\$185.76	\$1,380.17	\$300.00	\$1,080.17
841 HS SAPULPA INDIAN CLUB	\$6,014.76	\$500.00	\$0.00	\$119.80	\$6,394.96	\$2,080.20	\$4,314.76
842 HS KEY CLUB	\$183.83	\$0.00	\$0.00	\$45.99	\$137.84	\$0.00	\$137.84
843 HS GSA, GAY STRAIGHT ALLIANCE	\$68.71	\$0.00	\$0.00	\$0.00	\$68.71	\$0.00	\$68.71
844 HS PRODUCTIONS	\$6,769.72	\$254.13	\$0.00	\$1,952.39	\$5,071.46	\$3,073.88	\$1,997.58
845 HS CULINARY ARTS	\$4,042.46	\$1,491.00	\$0.00	\$186.36	\$5,347.10	\$2,529.93	\$2,817.17
846 HS JROTC	\$31,950.57	\$12,140.06	\$0.00	\$4,259.64	\$39,830.99	\$3,721.80	\$36,109.19
848 HS SCHOOL NURSE	\$1,813.34	\$0.00	\$0.00	\$0.00	\$1,813.34	\$0.00	\$1,813.34
849 BACK-PACK FOOD PANTRY	\$3,074.17	\$0.00	\$0.00	\$167.82	\$2,906.35	\$1,200.00	\$1,706.35
850 LOCAL SCHOLARSHIPS	\$37,006.42	\$0.00	\$0.00	\$0.00	\$37,006.42	\$0.00	\$37,006.42
851 HS SENIOR GIRL EVENTS	\$4,821.31	\$0.00	\$0.00	\$0.00	\$4,821.31	\$0.00	\$4,821.31
852 HS FIRST ROBOTICS	\$17,646.63	\$0.00	\$0.00	\$556.78	\$17,089.85	\$8,321.36	\$8,768.49
854 HS INDIAN ED STAFF DEV	\$2,480.61	\$265.00	\$0.00	\$718.48	\$2,027.13	\$663.68	\$1,363.45
855 HS PHYSICS	\$1,684.22	\$0.00	\$0.00	\$0.00	\$1,684.22	\$0.00	\$1,684.22
856 E-SPORTS	\$1,615.01	\$0.00	\$0.00	\$3.99	\$1,611.02	\$100.00	\$1,511.02
857 JH OFFICE	\$2,143.13	\$278.00	\$0.00	\$339.25	\$2,081.88	\$420.86	\$1,661.02
860 JH LIBRARY	\$1,151.53	\$0.00	\$0.00	\$0.00	\$1,151.53	\$0.00	\$1,151.53
863 JH STUDENT COUNCIL	\$1,199.95	\$0.00	\$0.00	\$0.00	\$1,199.95	\$0.00	\$1,199.95
864 JH VOCAL MUSIC	\$1,915.96	\$0.00	\$0.00	\$0.00	\$1,915.96	\$0.00	\$1,915.96
866 JH YEARBOOK	\$5,530.04	\$0.00	\$0.00	\$101.63	\$5,428.41	\$2,043.46	\$3,384.95
870 JH ART	\$4,234.94	\$0.00	\$0.00	\$1,227.43	\$3,007.51	\$1,239.38	\$1,768.13

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	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	\$4,185.32	\$0.00	\$0.00	\$0.00	\$4,185.32	\$0.00	\$4,185.32
877 MS OFFICE	\$11,621.32	\$0.00	\$0.00	\$2,440.71	\$9,180.61	\$465.45	\$8,715.16
878 MS LIBRARY	\$2,145.29	\$40.00	\$0.00	\$289.22	\$1,896.07	\$0.00	\$1,896.07
879 MS STUDENT OF THE MONTH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
880 MS STUDENT COUNCIL	\$3,191.92	\$0.00	\$0.00	\$508.24	\$2,683.68	\$60.00	\$2,623.68
881 MS YEARBOOK	\$513.22	\$35.00	\$0.00	\$0.00	\$548.22	\$0.00	\$548.22
882 MS ART	\$522.58	\$0.00	\$0.00	\$0.00	\$522.58	\$0.00	\$522.58
883 MS CHOIR	\$12,050.47	\$0.00	\$0.00	\$2,157.08	\$9,893.39	\$1,361.12	\$8,532.27
884 MS TECHNOLOGY STUDENT ASSOC.	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
886 MS NJHS	\$1,179.82	\$0.00	\$0.00	\$0.00	\$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	\$14,107.28	\$0.00	\$0.00	\$888.63	\$13,218.65	\$662.16	\$12,556.49
892 SPED DIRECTOR	\$7.27	\$0.00	\$0.00	\$0.00	\$7.27	\$0.00	\$7.27
893 LIBERTY LIBRARY	\$1,336.52	\$1,974.19	\$0.00	\$100.00	\$3,210.71	\$175.00	\$3,035.71
894 LIBERTY MISC	\$4,018.58	\$0.00	\$0.00	\$0.00	\$4,018.58	\$1,295.07	\$2,723.51
895 LIBERTY FUNDRAISING	\$6,363.81	\$250.00	\$0.00	\$2,085.49	\$4,528.32	\$1,202.62	\$3,325.70
896 LIBERTY STEM CLUB	\$9,615.80	\$2,260.00	\$0.00	\$860.40	\$11,015.40	\$2,059.60	\$8,955.80
897 LIBERTY GRANTS	\$2,124.44	\$0.00	\$0.00	\$0.00	\$2,124.44	\$0.00	\$2,124.44
900 FREEDOM MISC	\$1,730.27	\$0.00	\$0.00	\$612.51	\$1,117.76	\$332.80	\$784.96
901 FREEDOM FUNDRAISING	\$31,377.82	\$0.00	\$0.00	\$4,065.23	\$27,312.59	\$1,626.85	\$25,685.74
902 FREEDOM LIBRARY	\$308.41	\$2,182.06	\$0.00	\$2,082.06	\$408.41	\$198.63	\$209.78
903 FREEDOM GRANTS	\$237.21	\$0.00	\$0.00	\$0.00	\$237.21	\$0.00	\$237.21
904 FREEDOM TAPS	\$45,024.04	\$1,020.46	\$0.00	\$17,956.13	\$28,088.37	\$12,562.87	\$15,525.50
907 JEFFERSON HTS MISC	\$7,356.58	\$104.00	\$0.00	\$364.53	\$7,096.05	\$1,606.59	\$5,489.46
908 JEFFERSON HTS FUNDRAISING	\$11,685.64	\$322.25	\$0.00	\$1,026.01	\$10,981.88	\$2,173.05	\$8,808.83
910 JEFFERSON HTS GRANTS	\$8,976.73	\$0.00	\$0.00	\$0.00	\$8,976.73	\$250.00	\$8,726.73
911 JEFFERSON HTS LIBRARY	\$3,061.97	\$1,339.40	\$0.00	\$200.00	\$4,201.37	\$470.00	\$3,731.37
919 HOLMES PARK MISC	\$4,568.57	\$2,980.50	\$0.00	\$708.61	\$6,840.46	\$1,555.65	\$5,284.81
920 HOLMES PARK FUNDRAISING	\$18,948.58	\$178.75	\$0.00	\$3,110.88	\$16,016.45	\$6,128.26	\$9,888.19
921 HOLMES PARK LIBRARY	\$8,506.74	\$1,348.24	\$0.00	\$4,309.43	\$5,545.55	\$200.00	\$5,345.55
922 HOLMES PARK GRANTS	\$1,665.50	\$0.00	\$0.00	\$259.00	\$1,406.50	\$836.00	\$570.50
928 REVOLUTIONARY DAYS	\$142.83	\$450.00	\$0.00	\$0.00	\$592.83	\$0.00	\$592.83
929 DISTRICT STEM	\$28,144.01	\$0.00	\$0.00	\$197.00	\$27,947.01	\$6,348.21	\$21,598.80
930 SAPULPA ACADEMIC CONF	\$267.36	\$0.00	\$0.00	\$0.00	\$267.36	\$0.00	\$267.36
931 BENEVOLENCE FUND	\$9,273.63	\$0.00	\$0.00	\$0.00	\$9,273.63	\$0.00	\$9,273.63
932 GT GRANTS	\$13,550.00	\$0.00	\$0.00	\$0.00	\$13,550.00	\$0.00	\$13,550.00
933 NOW (INTEREST INCOME)	\$61,910.58	\$8,006.45	\$0.00	\$115.00	\$69,802.03	\$0.00	\$69,802.03
934 DRIVERS EDUCATION	\$4,975.00	\$0.00	\$0.00	\$0.00	\$4,975.00	\$0.00	\$4,975.00
936 STEM-CAMP INVENTION	\$9,969.37	\$0.00	\$0.00	\$0.00	\$9,969.37	\$0.00	\$9,969.37
937 LATCHKEY	\$121,707.68	\$12,071.19	\$0.00	\$177.94	\$133,600.93	\$3,646.56	\$129,954.37
938 COLLINS FOUNDATION	\$27,119.25	\$0.00	\$0.00	\$0.00	\$27,119.25	\$0.00	\$27,119.25
939 EDUCATION FOUNDATION	\$134.90	\$0.00	\$0.00	\$0.00	\$134.90	\$0.00	\$134.90
940 SPARK	\$79,845.02	\$0.00	\$0.00	\$4.38	\$79,840.64	\$2,140.49	\$77,700.15
941 LOCAL SCH CHILD WELFARE	\$10,412.93	\$0.00	\$0.00	\$5,392.54	\$5,020.39	\$1,841.45	\$3,178.94
942 HOT SPOT INSURANCE	\$705.00	\$0.00	\$0.00	\$0.00	\$705.00	\$0.00	\$705.00
943 ALTERNATIVE SCHOOL GRANTS	\$113.04	\$250.00	\$0.00	\$0.00	\$363.04	\$0.00	\$363.04
944 CHILD NUTRITION BANQUETS	\$236.50	\$0.00	\$0.00	\$0.00	\$236.50	\$0.00	\$236.50
945 SPS FOOD SERV ASSOC	\$2,432.45	\$0.00	\$0.00	\$300.00	\$2,132.45	\$500.00	\$1,632.45
946 SOFT DRINK MONEY	\$7,368.65	\$2,193.57	\$0.00	\$1,264.52	\$8,297.70	\$444.34	\$7,853.36
947 ALTERNATIVE SCHOOL	\$2,927.20	\$393.80	\$0.00	\$5.25	\$3,315.75	\$334.29	\$2,981.46
949 CLEARING ACCOUNT	\$3,389.72	\$0.00	\$0.00	\$0.00	\$3,389.72	\$0.00	\$3,389.72
950 SERVICE CENTER	\$605.73	\$0.00	\$0.00	\$0.00	\$605.73	\$168.76	\$436.97
952 CHROMEBOOK INS/REPAIR	\$70,179.86	\$265.73	\$0.00	\$4,236.12	\$66,209.47	\$24,216.40	\$41,993.07
954 5TH GRADE ELEM BASKETBALL	\$3,731.60	\$0.00	\$0.00	\$0.00	\$3,731.60	\$0.00	\$3,731.60
955 CHIEFTAIN CARE	\$2,000.00	\$250.00	\$0.00	\$345.88	\$1,904.12	\$504.12	\$1,400.00

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
956 CENTENNIAL PLAZA PROJECT	\$1,973.34	\$0.00	\$0.00	\$0.00	\$1,973.34	\$0.00	\$1,973.34
957 HOMELESS	\$2,004.86	\$1,000.00	\$0.00	\$0.00	\$3,004.86	\$400.00	\$2,604.86
960 ATHLETIC SPORTS OVERALL	\$13,091.96	\$1,776.03	\$0.00	\$2,380.13	\$12,487.86	\$9,331.55	\$3,156.31
961 FOOTBALL BUDGET	\$19,190.67	\$0.00	\$0.00	\$0.00	\$19,190.67	\$9,396.70	\$9,793.97
962 BOYS BASKETBALL BUDGET	\$835.49	\$0.00	\$0.00	\$0.00	\$835.49	\$373.26	\$462.23
963 GIRLS BASKETBALL BUDGET	\$5,272.50	\$0.00	\$0.00	\$0.00	\$5,272.50	\$5,250.30	\$22.20
964 BASEBALL BUDGET	\$2,976.21	\$0.00	\$0.00	\$0.00	\$2,976.21	\$2,624.93	\$351.28
965 SOFTBALL BUDGET	\$4,760.87	\$0.00	\$0.00	\$0.00	\$4,760.87	\$260.00	\$4,500.87
966 WRESTLING BUDGET	\$6,322.49	\$0.00	\$0.00	\$0.00	\$6,322.49	\$2,420.60	\$3,901.89
967 TENNIS BUDGET	\$15.48	\$0.00	\$0.00	\$0.00	\$15.48	\$0.00	\$15.48
968 TRACK BUDGET	\$933.33	\$0.00	\$0.00	\$0.00	\$933.33	\$0.00	\$933.33
969 GOLF BUDGET	\$5,822.18	\$500.00	\$0.00	\$270.00	\$6,052.18	\$2,715.60	\$3,336.58
971 ATHLETIC - BOOSTER CLUB	\$137,774.12	\$5,084.88	\$0.00	\$26,190.01	\$116,668.99	\$35,098.11	\$81,570.88
972 CROSS COUNTRY BUDGET	\$7,335.27	\$165.00	\$0.00	\$2,808.51	\$4,691.76	\$581.24	\$4,110.52
973 BOYS SOCCER BUDGET	\$1,834.01	\$0.00	\$0.00	\$28.98	\$1,805.03	\$838.59	\$966.44
974 ATHLETICS - TRAINER	\$2,253.06	\$0.00	\$0.00	\$1,330.31	\$922.75	\$0.00	\$922.75
975 GIRLS SOCCER BUDGET	\$5,731.75	\$63.28	\$0.00	\$0.00	\$5,795.03	\$5,343.25	\$451.78
976 GIRLS VOLLEYBALL BUDGET	\$4,123.45	\$0.00	\$0.00	\$57.70	\$4,065.75	\$1,245.50	\$2,820.25
977 CHEER BUDGET	\$4,229.03	\$250.00	\$0.00	\$0.00	\$4,479.03	\$557.00	\$3,922.03
978 ALL EVENTS GATE	\$37,908.91	\$12,397.38	\$0.00	\$33,071.43	\$17,234.86	\$13,888.16	\$3,346.70
979 JR HIGH CHEER	\$177.20	\$0.00	\$0.00	\$0.00	\$177.20	\$0.00	\$177.20
983 DRUG TEST-PHYSICALS	\$9,084.72	\$75.24	\$0.00	\$669.00	\$8,490.96	\$1,831.00	\$6,659.96
985 SPONSORS 2022-2023	\$13,113.85	\$0.00	\$0.00	\$1,442.78	\$11,671.07	\$1,302.00	\$10,369.07
986 CHIEFTAIN CENTER CONCESSION	\$13,679.99	\$505.67	\$0.00	\$5,748.14	\$8,437.52	\$5,673.87	\$2,763.65
Total	\$1,462,048.24	\$91,519.99	\$0.00	\$215,369.57	\$1,338,198.66	\$307,939.37	\$1,030,259.29

**SAPULPA PUBLIC SCHOOLS
TREASURER'S SUMMARY
NOVEMBER 2023**

	GENERAL FUND	BUILDING FUND	CH NUTR FUND	BOND FUND	SINKING FUND	
BEG BALANCE	1,436,116.40	(141,470.17)	522,144.23	1,125,140.16	402,019.82	3,343,950.44
DEPOSITS	1,966,258.69	5,448.24	453,347.98	-	22,506.97	2,447,561.88
Prior month adjustments						
CHECKS ISSUED						
Current Year	2,721,080.65	169,868.96	181,548.03	54,315.68	-	3,126,813.32
Prior Year	-	-	-	-	-	-
END BALANCE	681,294.44	(305,890.89)	793,944.18	1,070,824.48	424,526.79	2,664,699.00
Last Yr Same Month	1,608,390.23	(68,570.44)	790,523.11	1,327,829.81	1,336,343.68	4,994,516.39
Gain or (Loss)	(927,095.79)	(237,320.45)	3,421.07	(257,005.33)	(911,816.89)	

Federal claims have been filed - awaiting payments of \$2,013,675

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 <u>TOTAL</u>	CURRENT <u>MONTH</u>	NEW <u>YR-TO-DATE</u>
<u>Local Revenue</u>			
Current Ad Valorem	26,763.11	0.00	26,763.11
Prior Ad Valorem	112,242.64	30,446.17	142,688.81
Homestead & In Lieu Tax	1,584.05	102.38	1,686.43
Interest Earned	224,639.10	12,429.15	237,068.25
5-Year Manufacturing Exemp	385,404.83	0.00	385,404.83
Rental of Facilities	0.00	0.00	0.00
Sale of Surplus Equipment	0.00	0.00	0.00
Insurance Recovery	5,870.00	0.00	5,870.00
Workers' Compensation	0.00	0.00	0.00
Misc Reimbursements	35,564.80	6,037.89	41,602.69
Donations and Contributions	56,000.00	0.00	56,000.00
Repayment from CNF	0.00	0.00	0.00
Repayment from Activity Fd	<u>299,400.14</u>	<u>1,290.89</u>	<u>300,691.03</u>
Local TOTALS	1,147,468.67	50,306.48	1,197,775.15
<u>County Revenue</u>			
Mill Levy	34,860.03	2,655.83	37,515.86
Mortgage Tax	<u>33,736.53</u>	<u>6,474.29</u>	<u>40,210.82</u>
County TOTALS	68,596.56	9,130.12	77,726.68
<u>State Revenue</u>			
Gross Production	55,394.54	17,194.39	72,588.93
Auto Tags	434,968.26	131,546.17	566,514.43
School Land	173,895.82	41,301.11	215,196.93
Tax Stamps & Other Misc	2,023.65	507.66	2,531.31
Farm Implement Tax Stamp	0.00	0.00	0.00
State Aid (Fdn. & Incentive)	3,959,350.14	1,319,783.38	5,279,133.52
Flexible Benefit	770,645.11	255,949.00	1,026,594.11
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	233,515.36	0.00	233,515.36
Driver's Education	990.00	0.00	990.00
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	5,940.00	0.00	5,940.00
Voc. Incentive Assistance	35,000.00	0.00	35,000.00
Okla Education Lottery Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State TOTALS	5,671,722.88	1,766,281.71	7,438,004.59
<u>Federal Revenue</u>			
FEMA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Title VII - Indian Ed (561)	64,503.61	56,195.53	120,699.14
JROTC	23,871.04	5,970.99	29,842.03
Title	148.14	0.00	148.14
Title I (511)	123,672.07	0.00	123,672.07
Title II Part A (541)	9,548.21	0.00	9,548.21
IDEA-B Flow Thru (621)	183,312.67	0.00	183,312.67
IDEA-B Preschool 3-5 (641)	8,780.67	0.00	8,780.67
Title 10 (596)	7,374.08	0.00	7,374.08
JOM (563)	8,198.74	4,636.90	12,835.64
CARES Act	266,152.11	73,736.96	339,889.07
Carl Perkins (421)	<u>33,470.25</u>	<u>0.00</u>	<u>33,470.25</u>
Federal TOTALS	729,031.59	140,540.38	869,571.97
TOTAL GEN FUND	7,616,819.70	1,966,258.69	9,583,078.39
<u>BUILDING FUND</u>			
Current Taxes	3,822.24	0.00	3,822.24
Prior Taxes	16,030.17	4,348.24	20,378.41
In Lieu of Taxes	0.00	0.00	0.00
5-Year Manufacturing Exemp	55,042.44	0.00	55,042.44
Facility Rental	4,400.00	1,100.00	5,500.00
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	79,294.85	5,448.24	84,743.09
<u>CHILD NUTR FUND</u>			
Local (Meals, Interest, etc)	196,468.83	43,644.71	240,113.54
State Reimbursement	35,902.28	12,900.14	48,802.42
Federal Reimbursement	<u>126,700.92</u>	<u>396,803.13</u>	<u>523,504.05</u>
Child Nutrition Fund TOTALS	359,072.03	453,347.98	812,420.01
<u>TOTAL GF/BF/CNF</u>	8,055,186.58	2,425,054.91	10,480,241.49
<u>BOND FUND</u>			
Interest	0.00	0.00	0.00
Sale of New Bonds	<u>69,200.00</u>	<u>0.00</u>	<u>69,200.00</u>
Bond Fund TOTALS	69,200.00	0.00	69,200.00
<u>SINKING FUND</u>			
Current Taxes	18,991.49	0.00	18,991.49
Prior Taxes	81,419.10	22,506.97	103,926.07
In Lieu of Taxes	0.00	0.00	0.00
5-Year Manufacturing Exempt	273,488.78	0.00	273,488.78
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	373,899.37	22,506.97	396,406.34
<u>INSURANCE REIMBURSEMENT FUND</u>	0.00	0.00	0.00
GRAND TOTAL	8,498,285.95	2,447,561.88	10,945,847.83

UTILITIES COMPARISON 2021-22 TO 2023-24

	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 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%
Nov 22	16,960	20,012	83,509	6,191	7,809	134,481	565,047	26,089	146,094	34.87%
Dec 22	9,014	20,570	49,948	3,929	3,585	87,045	652,092	20,926	167,020	34.43%
Jan 23	30,375	13,946	51,219	2,827	42,875	141,242	793,335	51,703	218,724	38.06%
Feb 23	7,489	13,862	47,435	2,872	35,553	107,211	900,546	17,749	236,473	35.61%
Mar 23	14,512	14,203	49,340	3,749	31,279	113,082	1,013,628	34,160	270,634	36.42%
Apr 23	13,471	20,402	47,912	3,271	25,044	110,101	1,123,729	8,519	279,152	33.05%
May 23	15,673	18,697	47,452	5,981	11,253	99,056	1,222,785	2,701	281,854	29.95%
Jun 23	13,656	11,861	53,149	4,297	6,415	89,378	1,312,162	-378	281,475	27.31%
July 23	12,775	3,075		4,986	2,037	22,873	22,873	-48,237	-48,237	-67.83%
August 23	15,604	1,081	78,405	4,537	0	99,627	122,500	3,297	-44,940	-26.84%
Sep 23	11,196	9,589	94,208	4,416	67	119,475	241,975	-1,663	-46,603	-16.15%
Oct 23	13,480	17,850	113,443	7,095	70	151,938	393,913	9,950	-36,653	-8.51%
Nov 23	14,084	18,877	91,697	6,732	83	131,474	525,387	-3,007	-39,660	-7.02%

General Fund				
WORKING BUDGET				
		Budgeted		
		2023-24		
WADM				
State Allocation (Initial)		14,660,911		
Other State Revenue		5,596,835		
Ad Valorem Projection (7% increase over 2023)		8,340,643		
Other Local and County Revenue		1,528,795		
Federal Grant Revenue		<u>5,714,471</u>		
CURRENT YEAR REVENUE		35,841,655		
Prior Year Carryover		<u>3,528,472</u>		
Total Revenue		39,370,127		
			Encumbered	Remaining
			as of 11/30/2023	Balance
Projected Expenses				
Certified Salaries		18,032,632	17,810,688	221,944
Support Salaries		5,743,503	5,666,443	77,060
Certified Benefits		5,028,529	4,938,081	90,448
Support Benefits		1,679,447	1,696,251	-16,805
Purchased Professional & Technical Services		376,199	481,671	-105,472
Contracted Property Services		166,243	76,122	90,121
Other Contracted Services		552,174	732,211	-180,037
Supplies & Materials		1,941,219	1,431,636	509,583
Property Expenses		308,770	308,000	769
Other Objects		1,694,429	372,936	1,321,493
Total Expenses		35,523,145		
Projected Carryover		3,347,367	9.47%	

*Adjusted budget from "Other Objects" to "Property" for ARP purchase of 2 buses

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	Sapulpa Public Schools
Address:	511 EAST LEE AVE SAPULPA, OK 74066
Employer Identification Number:	73-6026796
Nature of Business:	Public School
Name of Plan:	Sapulpa Public Schools Flexible Benefit Plan
Plan Number:	501 State and Voluntary Plan

B. EFFECTIVE DATE

Original effective date of the Plan:	July 1, 1987
If Amendment to existing plan, effective date of amendment:	January 1, 2024

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 20 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 18 years.

D. PLAN YEAR

The current plan year will begin on January 1, 2024 and end on December 31, 2024. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

\$16000.00 per plan year, not to exceed 100% of compensation

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)
American Fidelity Assurance Company | Employees Group Insurance Division (EGID) |
Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A
Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company | American Public Life | Aflac |
Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Employees Group Insurance Division (EGID) | Employees Group Insurance Division (EGID) |
Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

Fort Dearborn | American Fidelity Assurance Company |

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.
Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** (a.k.a. Healthcare Flexible Spending Account) -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$300.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2850.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

Carryover Maximum: **\$500.00** per Plan Year.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) **are not** elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – **First Fidelity Bank N A**

Maximum Contribution – **indexed annually by the IRS.**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

N/A

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

9. **Temporary COVID Relief Amendment**—The Plan permits the following Changes in accordance with Section XIV of the Plan, and as selected by the Employer.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Oklahoma. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

Sapulpa Public Schools -
(Name of Employer)

Signed By: _____

Title: CFO/Treasurer _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII

PD – 1122 SW Document ID # 161749MCP #42434 Effective Date:01/01/2024 10/25/23 6:14 PM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- 2.01 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.02 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) an amount up to \$610, as indexed for inflation, paralleling the indexing applicable to the limit on salary reduction contributions under Code Section 125(i) of the Code, except that in no event may the Carryover be less than five dollars (\$5).
- 2.03 **Code** Internal Revenue Code of 1986, as amended.
- 2.04 **Dependent** Any of the following:
- (a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and

(d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.08 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

- 3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

- 3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:
- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
 - b. The date the Participant ceases to work for the Employer as an eligible Employee; or
 - c. The date of termination of the Plan; or
 - d. The first date a Participant fails to pay required contributions while on a leave of absence.

- 3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

- 3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the

coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
 - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change

in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.
- (j) Cancellation due to related individuals' enrollment in a Qualified Health Plan. For elections effective on or after January 1, 2023, a participant may cancel an election of family coverage under a group health plan (as that term is defined in Code Section 9832(a)), except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) One or more related individuals are eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or one or more already-covered related individuals seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the related individual or related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day

immediately following the last day of the original coverage that is cancelled. If the employee does not enroll in a Qualified Health Plan through an Exchange as set forth in Notice 2014-55, the employee must elect self-only coverage (or family coverage including one or more already-covered related individuals) under the group health plan.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.
 - (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
 - (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may

prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an ongoing basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
 - the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- a. Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- b. Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- c. Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- d. Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply.

Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

- 8.08 QUALIFIED RESERVIST DISTRIBUTIONS: Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 TERMS, CONDITIONS, AND LIMITATIONS:
- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an ongoing basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
 - b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
 - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
 - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.

- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:

- (i) incurred for the care of a Dependent of the Participant or for related household services;
- (ii) paid or payable to a Dependent Care Service Provider; and
- (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:

- (i) a Dependent Care Center, or
- (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not “employee welfare benefit plans” for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

- 12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.
- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;

- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

SECTION XIV

TEMPORARY COVID RELIEF AMENDMENT

- 14.01 **PURPOSE:** In accordance with changes permitted under The Coronavirus Aid, Relief, and Economic Security Act, 2020, IRS Notice 2020-29, The Consolidated Appropriations Act, 2021, and IRS Notice 2021-15, Employer selected modifications to Plan language and procedures consistent with the following Plan options, as applicable. Notwithstanding any provision of the Plan to the contrary, as elected by the Employer in Item F of the Adoption Agreement, the Plan is hereby amended to adopt the following:
- a. **Extended Claims Period:** For unused amounts remaining in a Medical Expense Reimbursement Plan or a Dependent Care Reimbursement Plan under the Section 125 Plan as of the end of a grace period or plan year ending in 2020, the Participants may apply those unused amounts to pay or reimburse medical care expenses or dependent care expenses, respectively, incurred through December 31, 2020.
 - b. **Mid-Year Election Changes:** Each Participant who is eligible to make salary reduction contributions under the Plan may make prospective election changes (including an initial election) during calendar year 2020 regarding Group Medical Insurance, a Medical Expense Reimbursement Plan, or a Dependent Care Reimbursement Plan, regardless of whether the basis for the election change satisfies the criteria set forth in regular election change rules.
 - c. **Mid-Year Election Changes for Medical Expense Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Medical Expense Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
 - d. **Mid-Year Election Changes for Dependent Care Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Dependent Care Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
 - e. **Extended Grace Period:** For plan years ending in 2020 and/or 2021, the grace period for Medical Expense Reimbursement Plan and/or Dependent Care Reimbursement Plan is extended to 12 months.
 - f. **Unlimited Carryover for Medical Expense Reimbursement Plan:** All unused funds in the Medical Expense Reimbursement Plan may be carried over to 2021 (from plan year 2020) and/or 2022 (from plan year 2021). There is no carryover maximum.
 - g. **Dependent Care Reimbursement Plan Age Increase:** For Participants enrolled in the Dependent Care Reimbursement Plan for the 2020 Plan Year, the maximum age for children is extended from age 12 to age 13 when paying or reimbursing dependent care expenses incurred during the 2020 Plan Year. Additionally, amounts remaining at the end of the run-out period for the 2020 Plan Year shall be available to pay or reimburse otherwise-eligible dependent care expenses incurred during the 2021 Plan Year for a child who attained age 13 during the 2020 Plan Year (until the child turns age 14) or for another child who turns age 13 during the 2021 Plan Year.
 - h. **Reimbursement for Non-Active Participants:** Participants who cease participation in a Medical Expense Reimbursement Plan during 2020 or 2021 (for example, due to termination of employment) may continue to receive reimbursements from unused balances through the end of the plan year in which such participation ceased (including any grace period).
 - i. **Dependent Care Reimbursement Plan Maximum Increase:** For the 2021 calendar year only, Dependent Care Reimbursement Plan maximums may be increased to \$10,500 per family (\$5,250 for married individuals filing a joint return).

Sapulpa Public Schools Capacity Levels & Availability		
School Site	Grade Level	Capacity
Freedom Elementary	PreK	60
Freedom Elementary	Kindergarten	60
Freedom Elementary	1st	60
Freedom Elementary	2nd	60
Freedom Elementary	3rd	72
Freedom Elementary	4th	72
Freedom Elementary	5th	72
Holmes Park Elementary	PreK	60
Holmes Park Elementary	Kindergarten	80
Holmes Park Elementary	1st	100
Holmes Park Elementary	2nd	100
Holmes Park Elementary	3rd	120
Holmes Park Elementary	4th	96
Holmes Park Elementary	5th	96
Liberty Elementary STEM Academy	PreK	20
Liberty Elementary STEM Academy	Kindergarten	30
Liberty Elementary STEM Academy	1st	30
Liberty Elementary STEM Academy	2nd	40
Liberty Elementary STEM Academy	3rd	48
Liberty Elementary STEM Academy	4th	48
Liberty Elementary STEM Academy	5th	48
Jefferson Heights Elementary	PreK	20
Jefferson Heights Elementary	Kindergarten	40
Jefferson Heights Elementary	1st	40
Jefferson Heights Elementary	2nd	40
Jefferson Heights Elementary	3rd	48
Jefferson Heights Elementary	4th	48
Jefferson Heights Elementary	5th	48
Sapulpa Middle School	6th	280
Sapulpa Middle School	7th	280
Sapulpa Junior High	8th	245
Sapulpa Junior High	9th	315
Sapulpa High School	10th	370
Sapulpa High School	11th	350
Sapulpa High School	12th	275
Capacity Levels for January 2024		

**Solution Tree, Inc.
Purchase Agreement**

Effective November 17, 2023, Solution Tree, Inc. ("Solution Tree") located at 555 N. Morton St., Bloomington, IN 47404 and Sapulpa Public Schools ("Customer") located at 511 East Lee, Sapulpa, OK 74066 agree as follows:

- 1. Summary of Products and Services:** Customer will purchase the following Solution Tree products and services ("Products"). Additional Products may be added in a mutually agreed upon written Addendum.

Products and Services	Total
Professional Development	\$27,000.00
Global PD Teams Site License	\$ 4,900.00
Total	\$31,900.00

- 2. Payment Terms:** Customer will provide Solution Tree with a purchase order made out to Solution Tree, 555 N. Morton St., Bloomington, IN 47404, for the full amount due under this Agreement upon execution of this Agreement (the "Purchase Order Due Date"). A non-refundable deposit of 20% of the total amount due will be invoiced upon execution of this Agreement. The total includes any travel, lodging, and incidental expenses incurred by Solution Tree. All payments are due net 30 days from the actual date of invoice. All past due invoices are subject to a finance charge of 1.5% monthly. Solution Tree will invoice Customer off of the purchase order based on the following schedule:

Description	Payment	Expected Invoice Date
20% Deposit (non-refundable)	\$ 6,380.00	Upon execution of Agreement
Global PD Teams Site License	\$ 3,920.00	Upon completion of setup
Professional Development	\$21,600.00	Incrementally after each date

- 3. Professional Development**

- 3.1. Description of Services:** Solution Tree will provide a speaker ("Associate") to perform the professional development services described in Exhibit A.

- 3.2. Presentation Materials:** Customer will reproduce any handouts and other print materials related to the services and will notify the Associate directly of any deadlines for reproduction.

- 3.3. Venue and Audio/Visual Equipment:** Customer will provide a venue, audio/video equipment, and technical support for all sessions.

- 4. Global PD Teams Site License:** Solution Tree grants Customer a limited, non-exclusive, non-transferable license for all educators in Sapulpa Middle School to access Global PD Teams via the website currently at <http://globalpd.com> for one year beginning on the date of the first Global PD Teams invoice. Customer will use Global PD Teams in compliance with the Terms of Use located at <http://globalpd.com/terms-of-use> (the "Terms of Use"), which Solution Tree reserves the right to

revise from time to time. In the event of a direct conflict between this Agreement and the Terms of Use, the terms of this Agreement will take precedence.

5. **Resources:** Customer will purchase the following resources. Solution Tree will ship all resources after an invoice has been generated. Solution Tree will not ship any resources without a purchase order or full payment.

Title	Quantity	Price	Total
PLC Toolkit	1	Included	Included
Shipping and handling	--	--	Included
Resources Total			Included

6. General Terms

6.1. **Intellectual Property:** Customer acknowledges that Solution Tree or Associate owns the copyrights to all tangible or electronic presentation materials, handouts, and/or program books used in conjunction with services performed under this Agreement and that no materials will be developed specifically for Customer. Solution Tree will retain all copyrights owned prior to entering this Agreement, and Customer may not reproduce any materials not designated reproducible without the express written permission of Solution Tree. All audio, video, and digital recording of the services by Customer is prohibited.

6.2. **Force Majeure:** If an event beyond the parties' control makes performance impossible, illegal, or commercially impracticable (a "Force Majeure Event"), the parties will proceed as follows:

- a. If a Force Majeure Event prevents services from occurring onsite, the parties will arrange for the affected services to be delivered virtually on the scheduled dates.
- b. If a Force Majeure Event prevents services from occurring as scheduled, the parties will use best efforts to reschedule or make substitutions for affected services or products.
- c. If a Force Majeure Event prevents performance entirely, neither party will have any further liability to the other party for the prevented performance.
- d. All obligations unaffected by a Force Majeure Event will remain in place.

6.3. **Termination:** Solution Tree may terminate this Agreement if Solution Tree has not received a purchase order by the Purchase Order Due Date.

- a. **Professional Development:** If Customer cancels any Professional Development Services within 90 days of the scheduled date for any reason but Force Majeure, Customer will reimburse Solution Tree for any reasonable business expenses incurred in anticipation of performance of this Agreement that exceed the amount of the deposit. If events beyond the parties' control make performance on the scheduled dates impossible, the parties will use best efforts to reschedule the Professional Development Services.
- b. **Resource Returns and Refunds:** Resource returns and refunds will be handled by the Return Policy outlines at <https://www.solutiontree.com/customer-service/product-orders>.
- c. **Online Course Refunds:** Once activated, Online Courses are non-refundable. Customer has one year from the Online Course becoming available to Customer to complete the

Online Course, at which time access to the Online Course will end. After one year, incomplete online courses, whether activated or not, are non-refundable.

6.4. Entire Agreement: This Agreement and any exhibits attached hereto constitute the entire agreement of the parties and supersede any prior or contemporaneous written or oral understanding or agreement. No waiver or modification of any of the terms of the Agreement will be effective unless made in writing and signed by both parties, and the unenforceability, invalidity, or illegality of any provision of this Agreement will not render the other provisions unenforceable, invalid, or illegal. Any waiver by either party of any default or breach hereunder will not constitute a waiver of any provision of this Agreement or of any subsequent default or breach of the same or a different kind.

This Agreement is acknowledged and accepted by Customer and Solution Tree:

_____	_____
Larry Hoover	Date
Board President	
Sapulpa Public Schools	

_____	_____
	Date

Solution Tree, Inc.

Exhibit A**Description of Professional Development Services****SERVICE 1: PLC at Work® Overview (1 day)****Date(s):** January 3, 2024**Proposed Associate(s):** Rusty Taylor**Estimated Number of Participants:** Varies**Participant Demographics:** Varies**Proposed Start Time:** 8:00 AM**Proposed End Time:** 3:00 PM**Workshop Location:** Sapulpa Middle School**Cost of Service:** \$7,500.00**Description of Service:**

A PLC at Work associate will deliver a full-day PLC at Work overview session to all school staff. The workshop will provide a baseline understanding of key concepts and vocabulary and build shared knowledge necessary to become a PLC at Work. Participants will understand the three big ideas of PLC at Work:

- A focus on learning
- A collaborative culture and collective responsibility
- A results orientation

And will develop a common understanding of the four critical questions of a PLC:

- What do we want our students to learn?
- How do we know if they have learned it?
- How will we respond when our students don't learn?
- How will we respond when our students do learn?

The PLC at Work Overview includes one PLC Toolkit.

SERVICE 2: PLC at Work® Overview (3 days)**Date(s):** January 22, 2024; March 4, 2024; April 29, 2024**Proposed Associate(s):** Rusty Taylor**Estimated Number of Participants:** Varies**Participant Demographics:** Varies**Proposed Start Time:** 8:00 AM**Proposed End Time:** 3:00 PM**Workshop Location:** Sapulpa Middle School**Cost of Service:** \$19,500.00 (\$6,500.00 per day)**Description of Service:**

These coaching sessions are designed to develop the internal capacity for implementing and sustaining a PLC at Work, as well as begin a focus on best practices in assessment and instruction. The coaching days may include sessions with principals or school staff, monitoring of team activities, coaching for

teacher teams on necessary areas of growth, and/or other meetings with staff at the schools. These sessions will be customized to support the identified challenge areas within the school and further develop teacher strength areas. Topics may include, but are not limited to:

- PLC at Work
- Creating a Collaborative Culture
- SMART goals
- Creating Essential Learning Targets
- Common Formative Assessments
- Data Analysis
- Pyramid of Interventions/Response to Intervention
- Mathematics
- Literacy
- School Culture

Services may be delivered virtually. Virtual days are up to 6 hours. Virtual pricing will apply to services delivered virtually.



Ben Franklin Programs!

Date : 11/20/2023

Performance agreement

Hear Ye! Hear Ye!

It is hereby agreed that the Party of the First Part known as

as
Stephen Smith will perform as Ben Franklin
for the Party of the Second Part known as:

Revolutionary Day

... as described below:

**Revolutionary Day Sapulpa Public
Schools January 25, 2024 10AM-3PM**

SPECIAL DETAILS

Foundation Church Sapulpa OK

The party of the Second Part shall pay a total of = **\$600.00**

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 1 1/20/2023

Date _____

A handwritten signature in black ink that reads "Stephen Smith". The signature is written in a cursive style with a large, sweeping "S" and a distinct "Smith" ending.

Stephen Smith

Representative

Rental Agreement - #2313

Customer Information

Name

Email

Postcode

Jefferson Heights Elementary

Cbaghestani@sapulpaps.org

Product Information

ID	Product Name	SKU
11	13x13 Banner Combo	
49	36 Ft Deluxe Obstacle Course Slide Combo	

Terms & Conditions

Okie Kidz Inflatables, LLC Rental Agreement, Terms & Conditions

- Please note **we do not** offer refunds. If we are forced to reschedule due to unsafe weather conditions which is out of both parties control. We can reschedule over the phone OR we can offer a 1 year raincheck so you can reschedule your event for the next available date at your convenience. Your deposit will be 100% transferable with no penalties.
- For a detailed breakdown of our inclement weather policy please find the tab labeled **FAQ** on our website.

Iglou Village Guests: Some details may NOT be applicable.

- **A responsible adult must supervise the inflatable at all times!**
- All jumpers must remove shoes, jewelry, badges, eyeglasses and empty pockets of objects before entering the unit.
- Absolutely **NO**- pets, confetti, glitter, gum, food, drinks or sticky substances are allowed. **NO SILLY STRING**. Failure to follow these guidelines will result in the imposing of an **additional damage/cleaning fee of \$250** or if the **complete cost** of your unit if it is deemed irreparable per Okie Kidz Inflatables, LLC discretion.
- **White Bounce House Specifications:** Must wear socks at all times, NO face-paint, confetti or streamers, etc. No food or candy permitted. Unit must stay in CLEAN condition as delivered at best of your ability. Any items added to the inflatable will need to be used with removable tape or command hooks. No residue is to be left. Or you will be charged the **additional damage/cleaning fee of \$250** or if the **complete cost** of your unit if it is deemed irreparable per Okie Kidz Inflatables, LLC discretion.



Send Feedback

- Anyone with head, back, neck or any muscular-skeletal injuries or pregnant women, non-mobile children should not be permitted in the unit due to risk of injury.
- Do not allow older children with younger children.-risk of injury.
- No hanging, climbing from the netting on the sides or from the roof of the units.
- A damage/repair fee will be imposed if the inflatable is damaged in your possession or the complete cost of your unit if it is deemed irreparable per Okie Kidz Inflatables, LLC discretion and/or loss revenue while the slide is out of commission.
- Keep the unit away from heat and open flames at all times, material will burn and melt.
- Bounce House **MUST** be staked to the ground securely at all times to prevent tipping or injury. Do not use if winds exceed 15 MPH- Inflatables can flip over in high winds. If winds exist, exit the unit immediately and turn off blower.
- Units **MUST** be set-up with 50 feet of an electric and/or water source. Over 100 feet causes risk of losing power, overheating cords, blowers and tripping breakers. Our bounce professionals will give the best judgement on where the unit should be set if you are unsure. To insure your safety.
- Once a unit is set-up there is a **\$100 moving fee** applied if you request it to be moved. Do not move the unit once it is set-up!
- Keep children away from the blower unit-risk of electric shock and serious injury could result from moving parts of the blowers.
- Do **NOT** operate the inflatable when raining or if the ground is excessively wet. Risk of injury due to slipping hazards and electric shock from the blowers if wet conditions exist. Rain will not damage the unit. We do ask you remove the blower and place in a dry climate until the rain surpasses.
- Children's safety depends on you. Your personal supervision is absolutely required. As the Lessee of this rental, the safety of all whom come in contact with the unit or part thereof is YOUR responsibility. Safety is key.
- We are **NOT** responsible for any yard malfunctions while renting or setting up an inflatable. Please note if your yard is soft from rain, the rental may not be deliverable. We will ask your consent before. If we set-up you may take a risk of mud tracks etc. Also water units are wet. They run a risk of flooding yards and risk of excess mud after we take them down.
- In the event an inflatable malfunctions or you notice any structural issues upon delivery you are responsible as the renter to report any issues to our office immediately. We strive for quality performance and will troubleshoot the issues and/or exchange your rental. Safety is #1 priority at Okie Kidz Inflatables.
- In the event that a blower stops working, please ensure all users exit the inflatable immediately. Check your breaker(s) and make sure the blower tube and deflation has not come undone or something has not blown onto it and obstructing the blower vents. In the event that it overheats or loses power, switch the blower off at the mains wait 1-2 minutes, then switch it back on 1-2 times and it should restart. If you unit has 2 blower power 1 on first let it run for 1-2 minutes then flip the 2nd unit on. Next try switching the blower plug-in to its own breaker or source of electric. If too many items are plugged in at once it will cause breakers to flip. If it does NOT, inform us immediately at (918)439-6770 or (918)344-4501. In this event we will help troubleshoot the best we can with blower issues.
- Please be advised Okie Kidz Inflatables, LLC is not held liable for residential electrical issues beyond our control.
- Please be sure to read our FAQ page regarding our **Weather Policy & Cancellation Policy** prior to agreeing to this contract.

Close

You must agree to our terms and conditions before proceeding.

Sign & Complete



Send Feedback

1.0.7 - 311d69c.Live
2023-10-30T11:48:08.562Z

Signed *

[Empty signature box]

[Reset Signature](#)

[Click here to submit form](#)



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Subscription Order Form

Company Address	9815 S Monroe St, STE 204 Sandy, Utah 84070 United States	Quote Number	00673058
Created Date	11/1/2023	Contract Length	1 Year
Prepared By	Nick Blank	Start Date	1/1/2024
Email	nick.blank@arbitersports.com	End Date	12/31/2024
Billing Schedule	One-Time	Term (Months)	12

Customer Billing

Account Name	SAPULPA	Primary Contact	Michael Rose
Billing Contact	Michael Rose	Primary Title	Athletic Director
Billing Email	mrose@sapulpaps.org	Primary Email	mrose@sapulpaps.org
Billing Phone	9188598464	Primary Phone	9188598464
Billing Address	511 EAST LEE SAPULPA, Oklahoma 74066 United States	Address	511 EAST LEE SAPULPA, Oklahoma 74066 United States

Subscriptions & Services

Product	Line Item Description	Quantity	Sales Price	Total Price
300- (YEAR 1) ArbiterPay Unlimited Pricing	High School	1.00	\$995.00	\$995.00
300- (YEAR 1) ArbiterPay Unlimited Pricing	Middle School	1.00	\$695.00	\$695.00
300- Initial Implementation & Training		1.00	\$495.00	\$495.00

Contract Total

Payment Due Y1	1/1/2024	Year 1 Total	\$2,185.00
		Subtotal	\$2,185.00
		Total Discount	\$0.00
		Grand Total	\$2,185.00

Terms & Conditions

Standard Conditions:

1. This Subscription Order Form is governed by ArbiterSports website's standard Terms and Conditions ("Terms and Conditions") <https://www.arbitersports.com/terms-and-conditions/>, if Customer is subscribing to ArbiterPay, by ArbiterSports' standard Payor Agreement for ArbiterPay Users (the "ArbiterPay Agreement") <https://www.arbiterpay.com/s/Payor-Agreement-20210510.pdf> (if applicable), each incorporated herein by reference.

2. In the event of any conflict or inconsistency between the Special Instructions or Standard Conditions of this Subscription Order Form and any provisions of the Terms and Conditions or the ArbiterPay Agreement, this Subscription Order Form shall govern and control.



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3. Notwithstanding any provision of the Terms and Condition or the ArbiterPay Agreement, upon a material breach by ArbiterSports which is not cured within 30 days following receipt of written notice, Customer may terminate its subscription and receive the prorated amount paid by Customer for the applicable year.

4. The Terms and Conditions and the ArbiterPay Agreement (if applicable), together with this Subscription Order Form, represent the entire agreement between the parties and cannot be overridden by terms contained in any later received document unless the additional terms are accepted in writing by both parties.

5. All references to monetary values shall mean United States dollars and do not include any taxes that may apply.

6. CUSTOMER MUST PROVIDE ARBITERSPORTS WITH VALID AUTOMATED PAYMENT INFORMATION AS A CONDITION TO RECEIVE OR USE THE SERVICES. BY PROVIDING ARBITERSPORTS WITH AUTOMATED PAYMENT INFORMATION, CUSTOMER AUTHORIZES ARBITERSPORTS TO CHARGE CUSTOMER'S PAYMENT ACCOUNT FOR ANY AMOUNTS ARISING FROM OR RELATING TO THE ABOVE SERVICES WITHOUT FURTHER AUTHORIZATION FROM CUSTOMER. CUSTOMER IS RESPONSIBLE FOR AND AGREES TO UPDATE ARBITERSPORTS WITH ANY CHANGES TO CUSTOMER'S BILLING AND/OR AUTOMATED PAYMENT INFORMATION (E.G., NEW OR UPDATED CREDIT CARD, CREDIT CARD EXPIRATION DATE OR OTHER PAYMENT BANK ACCOUNT INFORMATION).

7. CUSTOMER AUTHORIZES ARBITERSPORTS TO CHARGE CUSTOMER'S ARBITERSPORTS ACCOUNT FOR ANY AMOUNTS ARISING FROM OR RELATING TO THE ABOVE SERVICES WITHOUT FURTHER AUTHORIZATION FROM CUSTOMER.

8. UNLESS CUSTOMER NOTIFIES ARBITERSPORTS IN WRITING (INCLUDING VIA THE ABOVE ARBITERSPORTS EMAIL ADDRESS) 10 DAYS PRIOR TO THE END OF CUSTOMER'S SUBSCRIPTION, CUSTOMER'S SUBSCRIPTION WILL AUTOMATICALLY RENEW FOR AN ADDITIONAL TERM EQUAL TO THE LENGTH OF THE ORIGINAL TERM (FOR EXAMPLE, A TWO-YEAR TERM WILL AUTOMATICALLY RENEW FOR AN ADDITIONAL TWO-YEAR TERM). IF ARBITERSPORTS INCREASES THE ANNUAL SUBSCRIPTION PRICE FOR ANY SERVICES, ARBITERSPORTS WILL NOTIFY CUSTOMER IN WRITING (INCLUDING VIA THE ABOVE CUSTOMER EMAIL ADDRESS) OF SUCH INCREASE AT LEAST 30 DAYS PRIOR TO THE END OF CUSTOMER'S SUBSCRIPTION. IN THE EVENT CUSTOMER DOES NOT TERMINATE, THE RENEWAL WILL BE AT THE INCREASED PRICES.

9. I hereby authorize ArbiterSports, LLC to initiate a withdrawal from my account within ArbiterPay to pay for services as indicated. I also authorize ArbiterSports, LLC to make deposits to this account in the event that an entry is made in error. I agree that no prior notification will be provided unless the date or amount changes, in which case you will receive notice at least 10 days prior to the payment being collected.

Customer to Complete:

Is a Purchase Order required for ArbiterSports to receive payment for the Services in this Subscription Order Form? Please fill in **YES** or **NO** here:

Acknowledgment and Acceptance of Terms

By signing this Subscription Order Form, the individual signing on behalf of Customer is committing and confirming that they are authorized by Customer to execute this Subscription Order Form and to purchase the Service listed above.

Accepted By (Legal Entity):	Accepted By (Legal Entity): ArbiterSports, LLC
Signature:	Signature:
Print Name:	Print Name: John Hopkins
Title:	Title: Chief Financial Officer (CFO)
Date:	Date:

ArbiterSports

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Varsity Brands IMPACT Program

A collaboration between Sapulpa School District 1-33
and Varsity Brands

As partners in education, Sapulpa School District 1-33 and Varsity Brands recognize that the student experience reaches beyond classroom walls and that a school's climate and culture is instrumental in its educational mission. In a collaborative effort to build school pride, student engagement and community spirit, Varsity Brands welcomes Sapulpa School District 1-33 into the *Varsity Impact Program* (VIP). As a participant in the VIP, Sapulpa School District 1-33 will have access to valuable resources which is summarized below:

Facility Branding Enhancer (Value \$50,000)

Facility Branding Enhancer will provide a variety of items to prominently display your brand around campus. You will receive a Custom Facility Package with your school branding to increase the sense of pride and community in your facility. VARSITY reserves the right to use branding elements, facility branding mock-ups and customer/installer photography for use in educational or promotional material in print, multimedia or web form.

Facility Package

- (110) Staff Appreciation 50x60 Blankets
- (2) DreamSeat Tailor Coffee Tables
- (12) DreamSeat Office Chair 1000s
- (1) DreamSeat 10x3 Conference Table
- (2) DreamSeat Silver Sofa
- (4) DreamSeat Silver Club Chairs
- (18) Zip In Panels
- (1) \$20,000 credit to purchase additional Facility Branding Products

VIP participants realize the value of these resources at no cost when they partner with Varsity Brands' subsidiaries (BSN SPORTS and VIP Branding) for four years to be their preferred provider of athletic and physical education supplies and equipment, team sports uniforms, apparel and accessories and facility branding products. This document states our mutual intent to join efforts to build school pride, student engagement and community spirit at Sapulpa School District 1-33 as an added benefit and joint resource in Sport, Spirit and Achievement. As used in this document 'preferred provider' is defined to mean that when Sapulpa School District 1-33 is making purchase of the products listed in this section, Sapulpa School District 1-33 will first come to Varsity Brands for the purchase of such products. If Varsity Brands is unable to fulfill, Sapulpa School District 1-33 can utilize another vendor.

As a measure of good faith and a commitment to the needs and timeline of Sapulpa School District 1-33, Varsity Brands offers said resources immediately upon signature of this agreement. Sapulpa School District 1-33 will have six (6) months from the date of this agreement to order the facility branding product (including the approval of final artwork) before the offer of the resources and/or product expires. If the Facility Branding request is not



Varsity Brands IMPACT Program

A collaboration between Sapulpa School District 1-33
and Varsity Brands

ordered or credit not fulfilled before the six (6) months is concluded, the resources and/or product will be cancelled, and the product or credit will be forfeited by the customer. This agreement must be signed within six months of its origination to be valid. Once the six-month period expires, a new agreement must be requested.

On behalf of Sapulpa School District 1-33

Authorized Contact Name: Mr. Michael Rose
Contact Phone: 918.224.6560
Contact Email: mrose@sapulpaps.org

On behalf of Varsity Brands, LLC

Authorized Contact Name: Mark Chambers
Contact Phone: 918.381.4117
Contact Email: mchambers@varsity.com

Signature

Date:

Signature

Date: November 14, 2023

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP: Varsity Baseball

DATE OF REQUEST: 11/30/23

SPONSOR: Coach Irvine

DESTINATION: Gulf Shores, AL

DATE LEAVING (DAY AND DATE): Sunday 3/17/24

DATE RETURNING (DAY AND DATE): Thursday 3/21/24

NUMBER OF SCHOOLS DAYS MISSED: 0

THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY/BOOSTER ACCOUNT AND THE FUNDS WERE RAISED BY BOARD-APPROVED FUNDRAISERS PLEASE LIST BRIEFLY HOW THESE FUNDS WERE RAISED: Golf Tournament, chili Cook-off

NUMBER OF STUDENTS ATTENDING: 22

NUMBER OF SPONSORS: 4

PURPOSE OF TRIP: Expose our student athletes to the game and competition in another region of the country.

MODE OF TRANSPORTATION: (2) Mini-Buses


Athletic Director Approval


Principal Approval


Superintendent Approval

Board President Approval

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST 23 Aug 2023

SPONSOR LtCol Shannon

DESTINATION: Sandy, UT

DATE LEAVING (DAY AND DATE) Wednesday, 7 Feb 2024

DATE RETURNING (DAY AND DATE) Sunday, 11 Feb 2024

NUMBER OF SCHOOL DAYS MISSED 3

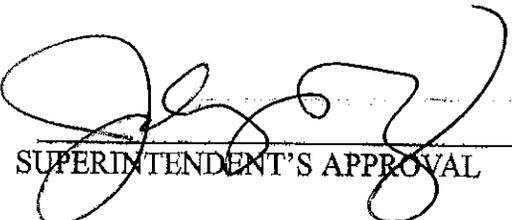
THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS. PLEASE LIST BRIEFLY HOW THESE FUNDS WHERE RAISED. USMC Funding and Bartlett Grant

NUMBER OF STUDENTS ATTENDING 4 NUMBER OF SPONSORS 2 and 1 Female Chaperone.

PURPOSE OF TRIP: Compete in the USMC Air Rifle Service Championship

MODE OF TRANSPORTATION: Commercial Air


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST 29 Aug 2023

SPONSOR LtCol Shannon

DESTINATION: Fort Smith, AR

DATE LEAVING (DAY AND DATE) Friday, 16 Feb 2024

DATE RETURNING (DAY AND DATE) Saturday, 17 Feb 2024

NUMBER OF SCHOOL DAYS MISSED 1

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

NUMBER OF STUDENTS ATTENDING 25 NUMBER OF SPONSORS 2 and 1 Female Chaperone.

PURPOSE OF TRIP: Compete the Grizzly Drill Meet and Rifle Match at Fort Chaffee

MODE OF TRANSPORTATION: Two school minibuses


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST 23 Aug 2023

SPONSOR LtCol Shannon

DESTINATION: Camp Perry, OH

DATE LEAVING (DAY AND DATE) Wednesday, 19 Mar 2024

DATE RETURNING (DAY AND DATE) Sunday, 24 Mar 2024

NUMBER OF SCHOOL DAYS MISSED 0

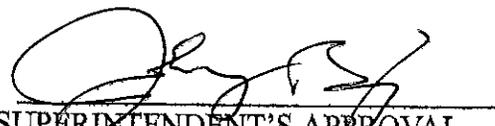
THIS TRIP IS SPONSORED THROUGH EXISTING MONIES IN MY ACTIVITY ACCOUNT AND THE FUNDS WERE RAISED BY BOARD APPROVED FUNDRAISERS. PLEASE LIST BRIEFLY HOW THESE FUNDS WERE RAISED. Marine Corps Funding and Bartlett Grant

NUMBER OF STUDENTS ATTENDING 4 NUMBER OF SPONSORS 2 and 1
Female Chaperone.

PURPOSE OF TRIP: Compete in the JROTC National Championship in Camp Perry, OH

MODE OF TRANSPORTATION: Two school vehicles to transport athletes and equipment


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP MCJROTC

DATE OF REQUEST 29 Aug 2024

SPONSOR LtCol Shannon

DESTINATION: Amarillo, TX

DATE LEAVING (DAY AND DATE) Thursday, 4 Apr 2024

DATE RETURNING (DAY AND DATE) Sunday, 7 Apr 2024

NUMBER OF SCHOOL DAYS MISSED 2

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

NUMBER OF STUDENTS ATTENDING 30 NUMBER OF SPONSORS 2 and 2
Female Chaperone.

PURPOSE OF TRIP: Drill, PT and Air Rifle Competition at Caprock HS, Amarillo, TX

MODE OF TRANSPORTATION: Charter bus and one school vehicle


PRINCIPAL'S APPROVAL


SUPERINTENDENT'S APPROVAL

SAPULPA HIGH SCHOOL

SUPERINTENDENT'S REQUEST FOR
OUT OF STATE ACTIVITY TRIP

REQUESTING GROUP: NASA (Native American Student Association) DATE OF REQUEST: 12/4/23

SPONSOR: Michelle Benning Kayla Chupco

DESTINATION: U.S. National Parks See attached

DATE LEAVING (DAY AND DATE) Tues. June 4

DATE RETURNING (DAY AND DATE) Tues June 11

NUMBER OF SCHOOL DAYS MISSED 8

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

NUMBER OF STUDENTS ATTENDING: 15 NUMBER OF SPONSORS: 4

PURPOSE OF

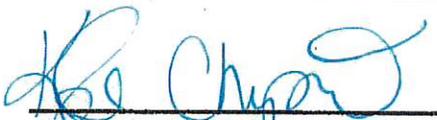
TRIP:

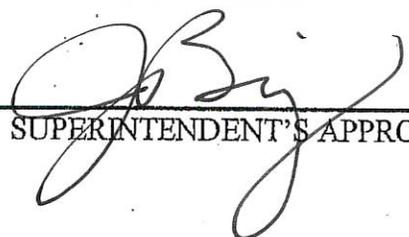
This trip is to enhance students
cultural awareness out side of Oklahoma
and the tribes located here. with stops
at natural landscapes

MODE OF

TRANSPORTATION:

Plane or tour bus


PRINCIPAL'S APPROVAL

 12/5/23
SUPERINTENDENT'S APPROVAL

U.S. National Parks: Grand Canyon, Bryce, and Zion

Questions? I'm available. Just let me know.



Valerie Wittman

[GET IN TOUCH](#)

Travel Dates **2024**



Price valid until 12/31/2023

STUDENT	ADULT
\$3,234 or \$628/ 5 mos	\$3,684 or \$718/ 5 mos

YOUR TOUR

TEAM & SUPPORT

ROUND-TRIP TRANSPORTATION

HOTEL ACCOMMODATIONS

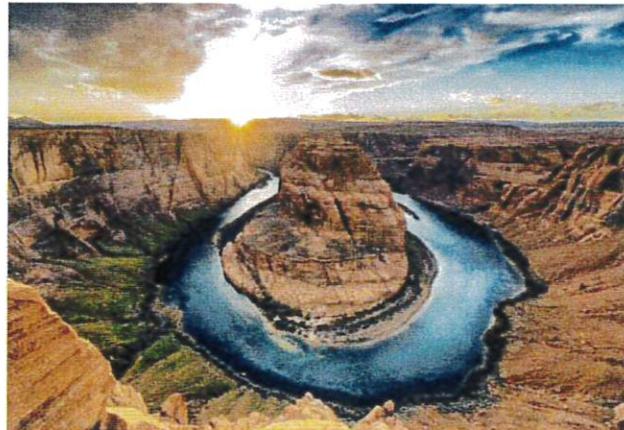
OVERNIGHT SECURITY

MEALS

ALL GRATUITIES

GUIDED TOURS AND ACTIVITIES

WHAT'S INCLUDED IN THE PRICE?



Las Vegas • Kanab

DAY 1

Meet your Tour Director at your destination

Arrive in Las Vegas

Travel to Kanab

Visit Coral Pink Sand Dunes State Park

- Sand board down dunes that were formed by the erosion of pink-colored Navajo Sandstone

Bryce Canyon National Park

DAY 2

Visit Bryce Canyon National Park

- See the unique spire-shaped rock formations called hoodoos
- Take a short hike, such as Rim Trail, or Queen's Garden Trail

Visit Zion National Park

- Marvel at the massive sandstone cliffs from the floor of the canyon
- Take a short hike, such as the Upper Emerald Pool Trail, with your Tour Director
- Visit the Zion Human History Museum

Page

DAY
4

Travel to Page

Visit Vermilion Cliffs National Monument

Explore the Glen Canyon National Recreation Area

Stop for a photo at Wahweap Overlook, which offers sweeping views of Lake Powell

Enjoy a Colorado River float trip (March-October)

- Raft through Horseshoe Bend and see Native American petroglyphs

Enjoy an included lunch

Travel to Flagstaff

Visit the Lowell Observatory, where Pluto was discovered

Grand Canyon National Park

DAY
5

Visit Grand Canyon National Park

- Enjoy an IMAX film at the Grand Canyon Visitor Center
- Spend some time exploring the Grand Canyon with your Tour Director

Enjoy an evening activity

Sedona

DAY
6

Travel to Sedona

Stop for a photo at Oak Creek Canyon Vista Point

Take a short hike to the Sedona Airport Overlook and marvel at red rock country

Travel to Phoenix

Depart for home

FUNDRAISERS 2023-24 School Year

SITE	CLUB	DATE OF EVENT	FUNDRAISER	HOW FUNDS WILL BE USED
Woodlawn	NASA	3/13/2024	Indian Taco sale	Parades and events for the up coming year
Woodlawn	NASA	2/24/2024	Grocery basket Stomp dance	Nasa events including the next Stomp dance
Woodlawn	NASA	2/24/2024	VENDORS	Nasa events including the next Stomp dance
Woodlawn	NASA	2/24/2024	donations received during stomp dance	Nasa events including the next Stomp dance
Woodlawn	NASA	2/24/2024	Concessions	Nasa events including the next Stomp dance
SMS	SMS Choir	12/11/2023	Singing Cocoa Grams	Funds raised will go towards the MS choir program helping to pay for new music, registration fees for choral contest, choir uniform
sjh	HS/JH Golf	6/8/2024	Golf Scramble	equipment, gear, food and travel
sjh	HS/JH Golf	2/13/2024	Putt-a-thon	equipment, gear, food and travel
SHS	High School Tennis	3/4/2024	Serve a thon	help with purchase of snacks, lunches, balls and needed equipment
SHS	Tennis	1/15/2024	Country Meats	snacks, lunch, t-shirts, needed equipment
SHS	Sapulpa Baseball	1/1/2024	Sell the Date Calendar	For the needs of the baseball program.

312. **PROCUREMENT PLAN – CHILD NUTRITION DEPARTMENT** (Approved 3-3-08)(Revised 6-13-11, Updated 2-13-17, 1-17-19, 10-25-23)

Sapulpa Public Schools, Child Nutrition Services

SECTION I—PROCUREMENT PLAN GENERAL REQUIREMENTS

The Sapulpa Public Schools, Child Nutrition Services plan for procuring items for use in the Child Nutrition Programs (CNP) is as follows:

1. The procurement plan provides for free and open competition, transparency in transactions, comparability, and documentation of all procurement activities.

2. The following **Code of Conduct** will be expected of all persons who are engaged in the awarding and administration of contracts supported by CNP reimbursement funds. These written standards of conduct include:

a. No employee, officer, or agent shall purchase or establish a contract if a conflict of interest, real or apparent, would be involved. Conflicts of interest arise when one of the following has a financial or other interest in the firm selected for the award:

- (1) The employee, officer, or agent
- (2) Any member of the immediate family
- (3) His or her partner
- (4) An organization that employs or is about to employ one of the above

b. Employees, officers, or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub agreements.

c. The purchase during the school day of any food or service from a contractor for individual use is prohibited.

d. No item, food, or beverage purchased with nonprofit school food service funds will be removed from the school premises by school personnel.

e. Penalties for violation of the standards of code of conduct of the **School Food Authority (SFA) CNP** should be:

- (1) Reprimand by Board of Education
- (2) Dismissal by Board of Education
- (3) Any legal action necessary

3. Regardless of procurement method, the following factors will be determined regarding the allowability of costs:

- a. Be necessary and reasonable for proper and efficient administration of the program(s)
- b. Be allocable to federal awards applicable to the administration of the program(s)
- c. Be authorized and not prohibited under state and local law

4. Purchasing will be conducted at the most restrictive procurement threshold:

	Federal Procurement Thresholds	SFA/Sponsor Procurement Thresholds (Input)
Micro Purchasing	Less than \$10,000	\$7,500
Equipment	Over \$5,000	
Small/Informal	Less than \$250,000	\$7,500 to \$50,000
Formal	Greater than \$250,000 or any Food Service Management Contract.	Over \$50,000

5. All staff conducting purchasing will be trained on the procurement procedures.

6. All purchasing records must be maintained no less than the current year plus three additional years.

7. Buy American Provision

Section 104(d) amended Section 12(n) of the National School Lunch Act (NSLA) (42 U.S. 1760) requires SFAs participating in the NSLP and SBP in the United States **to purchase for those programs, to the maximum extent practicable, domestic USDA Foods or products.** For purposes of this provision, the term **domestic food commodity or product** means agricultural USDA Foods produced in the United States, including Guam, American Samoa, the Virgin Islands, Puerto Rico, and the Northern Mariana Islands, and food products processed in the United States **SUBSTANTIALLY** using agricultural USDA Foods that are produced in the United States. **SUBSTANTIALLY** means that over 51 percent of the processed food comes from American produced products.

8. Geographic Preference

The use of statutorily or administratively imposed in-state or local geographic preferences for procurements under USDA entitlement programs is prohibited, except for unprocessed locally grown or locally raised agricultural products. The Food, Conservation, and Energy Act of 2008 (Public Law 110-246, Section 4302) amended Section 9(j) of the NSLA to allow institutions receiving funds through CNP to apply a geographic preference when procuring unprocessed locally grown or locally raised agricultural products. When geographic preference is used, the

SFA must still get quotes from several farmers when procuring unprocessed locally grown or locally raised agricultural products so that competitors have an opportunity to compete for the bid.

9. Protest Procedure

Suppliers who wishes to file a protest pertaining to a bid, quote or competitive proposal must file as follows:

- a. A protest shall be in writing and shall include the company name, address and other contact information of the Supplier, the name of the bid, quote or competitive proposal under dispute, a detailed description of the specific reason(s) for the protest, copies of any supporting documentation, and the specific ruling or relief requested.
- b. Written protests shall be addressed and delivered to: The Superintendent of Schools, Sapulpa Public Schools, 511 E. Lee Street, Sapulpa, OK, 74066
- c. Protests based on the terms of a bid, quote or competitive proposal must be received at least seven (7) working days prior to the submittal deadline for the bid, quote or competitive proposal.
- d. Protests based on the award of the bid, quote or competitive proposal must be received no more than three (3) working days after the award.
- e. Upon receipt of a timely written protest, the Superintendent or designee shall promptly consider the protest. If the protest is not resolved by mutual agreement of the aggrieved person and the District, the Superintendent or designee will promptly issue a decision in writing, stating the reason(s) for the action taken. The Superintendent or designee will provide a copy of the decision to the protesting Supplier.
- f. The Superintendent's decision or designee may be appealed by a written request for review received no more than two (2) workings days after the protesting Supplier's receipt of the decision. The request for review shall be addressed and delivered to: The Clerk of the Board of Education, Sapulpa Public Schools, 511 E. Lee Street, Sapulpa, OK 74066. The request for review must be in writing and shall include a detailed description of the specific reason(s) the Supplier disagrees with the decision of the Superintendent or designee and a copy of any supporting documentation. The decision of the school board will be final.
- g. The Superintendent/designee and the school board will consider only timely protests and requests for review.

10. Non kickback Affidavit

Oklahoma statute 62 O.S. §310.9 requires a signed and notarized non kickback affidavit on every purchase order of \$25,000 or more. The affidavit is to be signed by the person or persons authorized to accept payment on behalf of the architect, contractor, engineer, or supplier.

11. Lobbying Certification

Lobbying certification must be obtained for procurement contracts of more than \$100,000. Any vendor whose contract award is for more than \$100,000 must complete a Certification Regarding Lobbying form. The SFA must keep this signed certification statement on file with a copy of the vendor's contract.

12. The SFA or any of its vendors who participate in lobbying activities must complete a Disclosure of Lobbying Activities form. SFAs must submit this completed form to the State Agency. A vendor would submit its completed form to the SFA.

13. Debarment or Suspension

The SFA is prohibited from contracting with an individual or company that has been debarred or suspended in accordance with 2 CFR §180, as adopted and modified by USDA regulations at 2 CFR §417

14. Beverage and Snack Agreement

Any exclusive beverage and snack agreement will exclude Child Nutrition Services. The sale of milk cannot be limited at any time during the school day or at any place on the school premises.

15. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).

Where applicable, **all contracts** awarded by the nonfederal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 70 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market or contracts for transportation or transmission of intelligence.

16. Equal Opportunity and Discrimination.

Vendors of Formal Contracts of \$10,000 or more must certify that it is an Equal Opportunity Employer, a provider of services and/or assistance, and is in compliance with the 1964 Civil Rights Act, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, as amended, and Executive Orders 11246 and 11375. The vendor assures compliance with the Americans With Disabilities Act of 1990 (Public Law 101-336), all amendments to, and all requirements imposed by the regulations issued pursuant to this Act

17. Contracts in excess of \$150,000 shall contain provision that require compliance with all applicable standards, orders, or requirements issued under Section 306 of the **Clean Air Act** (42 U.S.C. 1857[h]), Section 508 of the **Clean Water Act** (33 U.S. C. 1368), Executive Order 11738, and **Environmental Protection Agency (EPA) Regulation** (40 CFR §15), which prohibit the use of nonexempt federal contracts, grants, or loans of facilities included on the EPA list of violating facilities. The provision shall require reporting of violations to the grantor agency and to the EPA Assistant Administrator for Enforcement (EN-329). The contract must recognize mandatory standards and policies relating to energy efficiency that are contained in the State Agency conservation plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

18. The SFA will take all necessary affirmative steps to assure that **minority firms, women's business enterprises, and labor surplus area firms** are used when possible. Affirmative steps shall include:

- a. Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
- b. Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
- c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises.
- d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises.
- e. Using the services and assistance of the Small Business Administration (SBA) and the Minority Business Development Agency of the Department of Commerce.
- f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above.

SECTION II—MICRO PURCHASING

If the amount of purchases for items is less than \$7,500, for all items except equipment where the cap will be \$5,000, the following procedures will be used:

1. Purchases will not be separated into two or more purchases to meet or be below the \$7,500 threshold.
2. The price quotes will not be required. Competition is not required.
3. When practicable, micro purchases will be distributed equitably among qualified suppliers.
4. Documentation of purchases will be kept and maintained for three years plus the current year.
5. The Child Nutrition Director will be responsible for documentation of purchase. NOTE: Federal threshold of \$2,000 is applicable in the case of acquisitions for construction subject to the Davis-Bacon Act.

SECTION III—PURCHASING EQUIPMENT

If the amount of purchases for **equipment** is greater than \$5,000, use the following procedure:

1. Written specifications will be prepared and provided to vendors.
2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of two vendors shall be contacted.
3. The price quotes will receive appropriate confidentiality before award.
4. If using USDA funding for the purchase, the SFA/sponsor will seek prior approval from Oklahoma CNP unless the equipment is placed on the Equipment Preapproval List located in the Child Nutrition Manual.
5. Quotes will be awarded by the Child Nutrition Director. Quotes awarded will be to the lowest and best quote based upon quality, service availability, price, and/or other determining factors at the time of bid.
6. The Child Nutrition Director will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors, price quotes from each vendor, and **written specifications**.

7. The Child Nutrition Director will be responsible for documentation that the actual product specified is received.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the nonfederal entity for financial statement purposes or \$5,000. See also §§200.12 capital assets, computing devices, 200.48 general purpose equipment, 200.58 information technology systems, 200.89 special purpose equipment, and 200.94 supplies.

SECTION IV—SMALL PURCHASE PROCUREMENT

If the amount of purchases for items is greater than \$7,500 and less than \$250,000, Small Purchase Procedures must be followed. There are two methods of Small Purchasing allowed, either Quotes and/or a Market Basket Study. Quotes documented from an adequate number of qualified sources will be required.

Method 1: Quotes

1. Written specifications will be prepared and provided to the vendor.
2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of two vendors shall be contacted.
3. The Child Nutrition Director will be responsible for contacting potential vendors when price quotes are needed.
4. The price quotes will receive appropriate confidentiality before award.
5. Quotes will be awarded by Child Nutrition Director. Quotes awarded will be to the lowest and best quote based upon quality, service availability, price, and/or or terms at the time of the bid.
6. The Child Nutrition Director will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors contacted, price quotes from each vendor, and written specifications.
7. The Child Nutrition Director will be responsible for documentation that the actual product specified is received.

8. Anytime an accepted item is not available, the Child Nutrition Director will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item. Substituted items will not be made at the vendor's discretion.

9. Purchasing will be based on the following criteria:

- a. Price (provided all items meet required specifications and required quality)
- b. Availability of product in required time line
- c. Service

SECTION V—FORMAL PROCUREMENT

If the amount of purchases is more than \$250,000 or for a Food Service Management Contract, formal procurement procedures will be used as required by 2 CFR Part 200.318-326, formerly 7 CFR §3016.36.

Formal bid procedures will be applied on ***the basis of a*** combination of centralized and individual site deliveries.

Because of the potential for purchasing more than \$250,000, it will be the responsibility of Child Nutrition Director to document the amounts to be purchased so the correct method of procurement will be followed.

When a formal procurement method is required, the following ***COMPETITIVE SEALED BID or COMPETITIVE PROPOSAL in the form of a Request for Proposal (RFP)*** procedures will apply:

- An announcement of ***an Invitation for Bid or a RFP*** will be placed on the district web site to publicize the intent to purchase needed items. The advertisement for bids/proposals or legal notice will be posted for a minimum of two weeks.
- For all purchases over \$250,000, a newspaper advertisement is required. The announcement will contain a:
 - General description of items to be purchased
 - Deadline for submission of questions and the date written responses will be provided, including addenda to bid specifications, terms, and conditions as needed
 - Date of pre-bid meeting, if provided, and if attendance is a requirement for bid award

- Deadline for submission of sealed bids or proposals
- Address of location where complete specifications and bid forms may be obtained

- If an IFB or RFP, each vendor will be given an opportunity to bid on the same specifications.
- The developer of written specifications or descriptions for procurements will be **PROHIBITED** from submitting bids or proposals for such products or services.

- The IFB or RFP will clearly define the purchase conditions. The following list includes requirements, not exclusive, to be addressed in the procurement document:

- Contract period
- SFA/sponsor is responsible for all contracts awarded (statement)
- Date, time, and location of bid opening
- How vendor is to be informed of bid acceptance or rejection
- Delivery schedule
- Set forth requirements (terms and conditions) which bidder must fulfill in order for bid to be evaluated
- Benefits to be entitled if the contractor cannot or will not perform as required
- Statement assuring positive efforts will be made to involve minority and small business
- Statement regarding the return of purchase incentives, discounts, rebates, and credits to the nonprofit CN account
- Contract provisions as required in 7 CFR Part 210.21(f) for all cost reimbursable contracts
- Contract provisions as required in 7 CFR Part 210.16(a)(1-10) for food service management company (FSMC) contracts
- Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding
- Price adjustment clause (escalation/de-escalation) based on appropriate standard or cost index (Consumer Price Index [CPI] or other as stated in terms and conditions for pricing and price adjustments)
- Method of evaluation and type of contract to be awarded
- Method of award announcement of effective date (if intent to award is required by state or local procurement requirements)
- Specific bid protest procedures, including contact information of person and address and the date by which a written protest must be received

- Provision requiring access by duly authorized representatives of the SFA/sponsor, State Agency, USDA, or Comptroller General to any books, documents, papers, and records of the contractor, which are directly pertinent to all negotiated contracts
- Method of shipment or delivery upon contract award
- Provision requiring contractor to maintain all required records for **THREE** years after final payment and all other pending matters (audits) are closed for all negotiated contracts
- Description of process for enabling vendors to receive or pick up orders upon contract award
- Provision requiring the contractor to recognize mandatory standards/policies related to energy efficiency contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (PL 94-165)
- Signed statement of no collusion
- Signed Debarment/Suspension Certificate or statement included in contract or copy of Excluded Parties List System (EPLS)
- Specifications and estimated quantities of products and services prepared by SFA/sponsor and provided to potential contractors desiring to submit bids/proposals for the products or services requested
- If any potential vendor is in doubt as the true meaning of specifications or purchase conditions, interpretation will be provided in writing to all potential bidders by Child Nutrition Director and date specified
- The Child Nutrition Director will be responsible for securing all bids or proposals.
- The Child Nutrition Director will be responsible to ensure all SFA/sponsor procurements are conducted in compliance with applicable federal, state, and local procurement regulations
- The following criteria will be used in awarding contracts as a result of bids/proposals:
 - Price (provided all items meet required specifications and required quality)
 - Availability of product in required time line
 - Service

In awarding a competitive negotiation (RFP), a set of award criteria in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award but remains the primary consideration when awarding a contract. Following reevaluation and negotiations, a firm fixed price or cost reimbursable contract is awarded.

- The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to the SFA/sponsor, price and other factors considered. Any and all bids or proposals may be rejected in accordance with law.

- Child Nutrition Director is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.
- Child Nutrition Director reviewing the procurement system to ensure compliance with applicable laws.
- Child Nutrition Director responsible for documentation the actual product specified is received.
- Anytime an accepted item is not available, the Child Nutrition Director will select the acceptable alternate. The contractor must inform Child Nutrition Director when a product is not available. In the event a nondomestic agricultural product is to be provided to the SFA/sponsor, the contractor must obtain, in advance, the written approval of the product. The Child Nutrition Director must comply with the **Buy American** provision.
- Full documentation as to the reason an accepted item was unavailable and to the procedure used in determining acceptable alternates will be available for audit and review. The person responsible for this documentation is Child Nutrition Director.
- The Child Nutrition Director responsible for maintaining all procurement documentation.

SECTION VI—NONCOMPETITIVE NEGOTIATION

If items are available **ONLY** from a single source ***when the award of a contract is not feasible under small purchase, sealed bid, or competitive negotiation***, **NONCOMPETITIVE NEGOTIATION** procedures will be used:

1. Written specifications will be prepared and provided to the vendor.
2. The Child Nutrition Director will be responsible for the documentation of records to fully explain the decision to use the noncompetitive negotiation. The records will be available for audit and review.
3. The Child Nutrition Director will be responsible for documentation that the actual product or service specified was received.
4. The Child Nutrition Director will be responsible for reviewing the procedures to be certain that all requirements for using single source or noncompetitive negotiation are met.
5. Noncompetitive negotiations shall be used for one-time purchases of a new food item in order to determine food acceptance by students and for samples for testing purposes. A record of noncompetitive negotiation purchase shall be maintained by the SFA. The record of noncompetitive purchases shall include, at a minimum, the following:
 - Item name
 - Dollar amount
 - Vendor
 - Reason for noncompetitive procurement

SECTION VII—EMERGENCY PURCHASING

1. If it is necessary to make a one-time emergency procurement to continue service to obtain goods, the purchase shall be made and a log of all such purchases shall be maintained by the SFA . the following emergency procedures shall be followed. All emergency procurements shall be approved by the SFA. At a minimum, the following emergency procurement procedures shall be documented:

- Item name
- Dollar amount
- Vendor
- Reason for emergency

2. If the emergency purchasing need requires a contract, all books, records, and other documents relative to the award of the contract must be retained for three years after final payment. Specifically, the SFA/sponsor shall maintain, at a minimum, the following documents:

- Written rationale for the method of procurement
- A copy of the original solicitation
- The selection of contract type
- The bidding and negotiation history and working papers

- The basis for contractor selection
- Approval from the State Agency to support a lack of competition when competitive bids or offers are not obtained
- The basis for award cost or price
- The terms and conditions of the contract
- Any changes to the contract and negotiation history
- Billing and payment records
- A history of any contractor claims
- A history of any contractor breaches

Section VII – Group Buying and Co-op Buying

When in the best interest of the district, purchases may be made using a group buying service (GBS). A GBS, an organization that buys in larger quantities on behalf of other entities may call itself many different names and may be referred to as a purchasing cooperative, purchasing consortium, group-buying/purchasing organization, etc. A GBS can be for-profit or not-for-profit. It is vital that all procurement transactions be conducted in a manner providing free and open competition. This principle fully applies to purchases made through any GBS.

Oklahoma State Prime Vendor Contract (State Contracting). When the SFA chooses, the SFA may purchase food and foodservice supplies using a statewide contract established by the Department of Central Services, Central Purchasing Division for the State of Oklahoma. Likewise, if the SFA chooses, fresh produce may be purchased using the Department of Defense selected vendor for any school year.

When the SFA chooses, purchases may be made through a cooperative agreement with other school districts. Sealed Bid (Formal Advertising) procedures will be followed as required.

CHART OF PROCEDURES

Sapulpa Public Schools, Child Nutrition Services will purchase the following products or group of products and services as per the stated purchase period using the identified procurement method. **Price quote time frame** period is defined as the time frame for which bids or quotes are obtained and awarded.

PRODUCT	HOW OFTEN ARE PRICE	PROCUREMENT METHOD USED
Milk	Annual with option for 2 (1 year) extensions.	Small
Bread	Annual with option for 2 (1 year) extensions	Small or Prime Vendor
Prime Vendor to include all of the following: Canned fruits and Vegetables Frozen Fruits Vegetables Pre-prepared/Fresh Fruits & Vegetables Meats, Breads, Beverages, Paper Products Chemicals This includes Net Off Invoice USDA Food items.	Annual with option for 2 (1 year) extensions	Formal Co-Op or Group Buying
Fresh fruits and vegetables	Annual with option for 2 (1 year) extensions	Small or Formal (if purchased with Tulsa Area Directors Co-op)
Chemicals	If not included with Prime Vendor, will use State Bid	Small
Small equipment	One consolidated quote each Spring for all sites or as needed throughout the year as small equipment needs arise	Small for consolidated quote Micro for fill in
Large equipment	As Needed	Small
Office Supplies	As Needed	Micro
Copy Services	As Needed	Micro
USDA Further Processing	Annual	Formal, with Tulsa Area Directors through Union Schools or Co-Op or Buying Group

AIA DOCUMENT A133™ - 2009

Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the cost of the Work Plus a Fee with a Guaranteed Maximum Price

AGREEMENT made as of the 7th day of December in the year 2023.
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status and address) Sapulpa Public Schools
511 East Lee
Sapulpa OK 74066
918/224-3400 Phone
rarmstrong@sapulpaps.org Email
TIN: 73-6026796

and the Construction Manager:
also referred to as "CM"
(Name, legal status and address) DC Bass & Sons Construction Co.
an Oklahoma Corporation
PO Box 630
Sapulpa OK 74067
918/224-1000 Phone
918/605-7277 Cell
will.dcbass@gmail.com Email
TIN: 73-0977184

For the following Project:
Bass Job #4973
(Name and address or location) Sapulpa Public Schools
Westside Baseball & Softball Sports Complex

The Architect, also referred to as "A/E":
(Name, legal status and address) Reed Architecture & Interiors
18 East Hobson Avenue
Sapulpa OK 74066
918/884-6007 Phone
918/902-7768 Cell
david@reed-architects.com Email

The Owner's Designated Representative:
also referred to as "Owner's Rep"
(Name, address and other information) Rob Armstrong, Superintendent
Sapulpa Public Schools
511 East Lee
Sapulpa OK 74066
918/224-3400 Phone
918/809-5917 Cell
rarmstrong@sapulpaps.org Email

The Construction Manager's
Designated Representative:
(Name, address and other information) Will Berry, President
DC Bass & Sons Construction Co.
PO Box 630
Sapulpa OK 74067
918/224-1000 Phone
918/605-7277 Cell
will.dcbass@gmail.com Email

The Architect's Designated Representative:
(Name, address and other information) David Reed
Reed Architecture & Interiors
18 East Hobson Avenue
Sapulpa OK 74066
918/884-6007 Phone
918/902-7768 Cell
david@reed-architects.com Email

The Owner and Construction Manager agree as follows:

TABLE OF ARTICLES

1	GENERAL PROVISIONS
2	CONSTRUCTION MANAGER'S RESPONSIBILITIES
3	OWNER'S RESPONSIBILITIES
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6	COST OF THE WORK FOR CONSTRUCTION PHASE
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8	INSURANCE AND BONDS
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ARTICLE 1 GENERAL PROVISIONS

§ 1.1 The Contract Documents

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to the execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. Upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, the Contract Documents will also include the documents described in Section 2.2.3 and identified in the Guaranteed Maximum Price Amendment and revisions prepared by the Architect and furnished by the Owner as described in Section 2.2.8. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations or agreements, either written or oral. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern.

§ 1.2 Relationship of the Parties

The Construction Manager accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Construction Manager's skill and judgment in furthering the interests of the Owner; to furnish efficient construction administration, management services and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish or approve, in a timely manner, information required by the Construction Manager and to make payments to the Construction Manager in accordance with the requirements of the Contract Documents.

§ 1.3 General Conditions

For the Preconstruction Phase, AIA Document A201™-2007, General Conditions of the Contract for Construction, shall apply only as specifically provided in this Agreement. For the Construction Phase, the general conditions of the contract shall be as set forth in A201-2007, which document is incorporated herein by reference. The term "Contractor" as used in A201-2007 shall mean the Construction Manager.

ARTICLE 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES

The Construction Manager's Preconstruction Phase responsibilities are set forth in Sections 2.1 and 2.2. The Construction Manager's Construction Phase responsibilities are set forth in Section 2.3. The Owner and Construction Manager may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion of the Preconstruction Phase, in which case, both phases will proceed concurrently. The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

§ 2.1 Preconstruction Phase

§ 2.1.1 The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

§ 2.1.2 Consultation

The Construction Manager shall schedule and conduct meetings with the Architect and Owner to discuss such matters as procedures, progress, coordination, and scheduling of the Work. The Construction Manager shall advise the Owner and the Architect on proposed site use and improvements, selection of materials, and building systems and equipment. The Construction Manager shall also provide recommendations consistent with the Project requirements to the Owner and Architect on constructability; availability of materials and labor; time requirements for procurement, installation and construction; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions.

§ 2.1.3 When Project requirements in Section 3.1.1 have been sufficiently identified, the Construction Manager shall prepare and periodically update a Project schedule for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities and identify items that could affect the Project's timely completion. The updated Project schedule shall include the following: submission of the Guaranteed Maximum Price proposal; components of the Work; times of commencement and completion required of each Subcontractor; ordering and delivery of products, including those that must be ordered well in advance of construction; and the occupancy requirements of the Owner.

§ 2.1.4 Phased Construction

The Construction Manager shall provide recommendations with regard to accelerated or fast-track scheduling, procurement, or phased construction. The Construction Manager shall take into consideration cost reductions, cost information, constructability, provisions for temporary facilities and procurement and construction scheduling issues.

§ 2.1.5 Preliminary Cost Estimates

§ 2.1.5.1 Based on the preliminary design and other design criteria prepared by the Architect, the Construction Manager shall prepare preliminary estimates of the Cost of the Work or the cost of program requirements using area, volume or similar conceptual estimating techniques for the Architect's review and Owner's approval. If the Architect or Construction Manager suggests alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems.

§ 2.1.5.1.1 The Construction Manager shall, in consultation with the Owner, provide for the assignment of responsibilities for temporary Project facilities and equipment, materials and services for common use of the Contractors and verify that such assignment of responsibilities are included as requirements in all Contract Documents.

§ 2.1.5.1.2 The Owner and Contractor will prepare a joint safety plan. The Owner will control all Owner generated traffic and make that conform to the Plan. The Construction Manager shall provide for the allocation of responsibilities for safety programs among the Contractors and verify that such assignment of responsibilities are included as requirements in all Contract Documents.

§ 2.1.5.2 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, estimates of the Cost of the Work of increasing detail and refinement and allowing for the further development of the design until such time as the Owner and Construction Manager agree on a Guaranteed Maximum Price for the Work. Such estimates shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect when estimates of the Cost of the Work exceed the latest approved Project budget and make recommendations for corrective action.

§ 2.1.6 Subcontractors and Suppliers

The Construction Manager shall develop bidders' interest in the Project. Subcontractors and Suppliers shall be selected and contracts let in strict accordance with the provisions of the Public Competitive Bidding Act of 1974, Okla. Stat. tit. 61 §§ 101, et seq. (the "Act"). The Construction Manager represents and warrants to the Owner that: (1) the Construction Manager has sufficient experience with the requirements of the Act to effectively and efficiently supervise the Project; (2) the Construction Manager will review all proposed contract documents, bidding materials, including bid notices, and bids received from potential subcontractors for compliance with the Act; and (3) the Construction Manager will verify that all Work performed under the Contract Documents is performed in accordance with the provisions of the Act. Construction Manager may elect to self-perform portions of the Work provided that the Construction Manager notifies the Owner and competitively bids the Work under the same terms and conditions as other bidders and the Construction Manager is the lowest responsible bidder for that construction subcontract. All bids shall be made and received in accordance with the provisions of the Act.

§ 2.1.7 The Construction Manager shall prepare, for the Architect's review and the Owner's acceptance, a procurement schedule for items that must be ordered well in advance of construction. The Construction Manager shall expedite and coordinate the ordering and delivery of materials that must be ordered well in advance of construction. If the Owner agrees to procure any items prior to the establishment of the Guaranteed Maximum Price, the Owner shall procure the items on terms and conditions acceptable to the Construction Manager. Upon the establishment of the Guaranteed Maximum Price, the Owner shall assign all contracts for these items to the Construction Manager and the Construction Manager shall thereafter accept responsibility for them.

§ 2.1.8 Extent of Responsibility

The Construction Manager shall exercise reasonable care in preparing schedules and estimates. The Construction Manager, however, does not warrant or guarantee estimates and schedules except as may be included as part of the Guaranteed Maximum Price. The Construction Manager is not required to ascertain that the Drawings and Specifications are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Construction Manager shall promptly report to the Architect and Owner any nonconformity discovered by or made known to the Construction Manager as a request for information in such form as the Architect may require.

§ 2.1.9 Notices and Compliance with Laws

The Construction Manager shall comply with applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to its performance under this Contract, and with equal employment opportunity programs, and other programs as may be required by governmental and quasi governmental authorities for inclusion in the Contract Documents.

§ 2.2 Guaranteed Maximum Price Proposal and Contract Time

§ 2.2.1 At a time to be mutually agreed upon by the Owner and the Construction Manager and in consultation with the Architect, the Construction Manager shall prepare a Guaranteed Maximum Price proposal for the Owner's review and acceptance. The Guaranteed Maximum Price in the proposal shall be the sum of the Construction Manager's estimate of the Cost of the Work, including contingencies described in Section 2.2.4, and the Construction Manager's Fee.

§ 2.2.2 To the extent that the Drawings and Specifications are anticipated to require further development by the Architect, the Construction Manager shall provide in the Guaranteed Maximum Price for such further development consistent with the Contract Documents and reasonably inferable therefrom. Such further development does not include such things as changes in scope, systems, kinds and quality of materials, finishes or equipment, all of which, if required, shall be incorporated by Change Order.

§ 2.2.3 The Construction Manager shall include with the Guaranteed Maximum Price proposal a written statement of its basis, which shall include the following:

- .1 A list of the Drawings and Specifications, including all Addenda thereto, and the Conditions of the Contract;
- .2 A list of the clarifications and assumptions made by the Construction Manager in the preparation of the Guaranteed Maximum Price proposal, including assumptions under Section 2.2.2, to supplement the information provided by the Owner and contained in the Drawings and Specifications;
- .3 A statement of the proposed Guaranteed Maximum Price, including a statement of the estimated Cost of the Work organized by trade categories or systems, allowances, contingency, and the Construction Manager's Fee;
- .4 The anticipated date of Substantial Completion upon which the proposed Guaranteed Maximum Price is based; and
- .5 A date by which the Owner must accept the Guaranteed Maximum Price.

§ 2.2.4 In preparing the Construction Manager's Guaranteed Maximum Price proposal, the Construction Manager shall include its contingency for the Construction Manager's exclusive use to cover those costs considered reimbursable as the Cost of the Work but not included in a Change Order.

§ 2.2.4.1 In preparing the Construction Manager's Guaranteed Maximum Price proposal, the Owner may require the Construction Manager to include a contingency for the Owner's exclusive use to cover those costs considered reimbursable as the Cost of the Work but not included in a Change Order.

§ 2.2.5 The Construction Manager shall meet with the Owner and Architect to review the Guaranteed Maximum Price proposal. In the event that the Owner and Architect discover any inconsistencies or inaccuracies in the information presented, they shall promptly notify the Construction Manager, who shall make appropriate adjustments to the Guaranteed Maximum Price proposal, its basis, or both.

§ 2.2.6 If the Owner notifies the Construction Manager that the Owner has accepted the Guaranteed Maximum Price proposal in writing before the date specified in the Guaranteed Maximum Price proposal, the Guaranteed Maximum Price proposal shall be deemed effective without further acceptance from the Construction Manager. Following acceptance of a Guaranteed Maximum Price, the Owner and Construction Manager shall execute the Guaranteed Maximum Price Amendment amending this Agreement, a copy of which the Owner shall provide to the Architect. The Guaranteed Maximum Price Amendment shall set forth the agreed upon Guaranteed Maximum Price with the information and assumptions upon which it is based.

§ 2.2.7 The Construction Manager shall not incur any cost to be reimbursed as part of the Cost of the Work prior to the commencement of the Construction Phase, unless the Owner provides prior written authorization for such costs.

§ 2.2.8 The Owner shall authorize the Architect to provide the revisions to the Drawings and Specifications to incorporate the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment. The Owner shall promptly furnish those revised Drawings and Specifications to the Construction Manager as they are revised. The Construction Manager shall notify the Owner and Architect of any inconsistencies between the Guaranteed Maximum Price Amendment and the revised Drawings and Specifications.

§ 2.2.9 The Construction Manager shall include in the Guaranteed Maximum Price all sales, consumer, use and similar taxes for the Work provided by the Construction Manager that are legally enacted, whether or not yet effective, at the time the Guaranteed Maximum Price Amendment is executed.

§ 2.3 Construction Phase

§ 2.3.1 General

§ 2.3.1.1 For purposes of Section 8.1.2 of A201-2007, the date of commencement of the Work shall mean the date of commencement of the Construction Phase.

§ 2.3.1.2 The Construction Phase shall commence upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal or the Owner's issuance of a Notice to Proceed, whichever occurs earlier.

§ 2.3.2 Administration

§ 2.3.2.1 "The Construction Manager shall solicit bids for all portions of the Work including portions that the Construction Manager customarily performs with the Construction Manager's own personnel. The Construction Manager shall solicit bids from Subcontractors and from suppliers of materials or equipment fabricated especially for the Work in accordance with the mandatory provisions of the Act.

§ 2.3.2.2 [OMITTED]

§ 2.3.2.3 [OMITTED] § 2.3.2.4 [OMITTED]

§ 2.3.2.5 The Construction Manager shall schedule and conduct meetings to discuss such matters as procedures, progress, coordination, scheduling, and status of the Work. The Construction Manager shall prepare and promptly distribute minutes to the Owner and Architect.

§ 2.3.2.6 Upon the execution of the Guaranteed Maximum Price Amendment, the Construction Manager shall prepare and submit to the Owner and Architect a construction schedule for the Work and submittal schedule in accordance with Section 3.10 of A201-2007.

§ 2.3.2.7 The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information required by the Owner. The Construction Manager shall also keep, and make available to the Owner and Architect, a daily log containing a record for each day of weather, portions of the Work in progress, number of workers on site, identification of equipment on site, problems that might affect progress of the work, accidents, injuries, and other information required by the Owner.

§ 2.3.2.8 The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities in progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner and Architect and shall provide this information in its monthly reports to the Owner and Architect, in accordance with Section 2.3.2.7 above.

§ 2.4 Professional Services

Section 3.12.10 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

§ 2.5 Hazardous Materials

Section 10.3 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

ARTICLE 3 OWNER'S RESPONSIBILITIES

§ 3.1 Information and Services Required of the Owner

§ 3.1.1 The Owner shall provide information with reasonable promptness, regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, constraints, and criteria, including schedule, space requirements and relationships, flexibility and expandability, special equipment, systems sustainability and site requirements.

§ 3.1.2 Prior to the execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request in writing that the Owner provide reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. Thereafter, the Construction Manager may only request such evidence if (1) the Owner fails to make payments to the Construction Manager as the Contract Documents require, (2) a change in the Work materially changes the Contract Sum, or (3) the Construction Manager identifies in writing a reasonable concern regarding the Owner's ability to make payment when due. The Owner shall furnish such evidence as a condition precedent to commencement or continuation of the Work or the portion of the Work affected by a material change. After the Owner furnishes the evidence, the Owner shall not materially vary such financial arrangements without prior notice to the Construction Manager and Architect.

§ 3.1.3 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1.1, (2) the Owner's other costs, and (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 3.1.4 Structural and Environmental Tests, Surveys and Reports. During the Preconstruction Phase, the Owner shall furnish the following information or services with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services. The Construction Manager shall be entitled to rely on the accuracy of information and services furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

§ 3.1.4.1 The Owner shall furnish tests, inspections and reports required by law and as otherwise agreed to by the parties, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 3.1.4.2 The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 3.1.4.3 The Owner, when such services are requested, shall furnish services of geotechnical engineers, which may include but are not limited to test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 3.1.4.4 During the Construction Phase, the Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services.

§ 3.2 Owner's Designated Representative

The Owner shall identify a representative authorized to act on behalf of the Owner with respect to the Project. The Owner's representative shall render decisions promptly and furnish information expeditiously, so as to avoid unreasonable delay in the services or Work of the Construction Manager. Except as otherwise provided in Section 4.2.1 of A201-2007, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

§ 3.2.1 **Legal Requirements.** The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 3.3 Architect

The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B103™-2007, Standard Form of Agreement Between Owner and Architect, including any additional services requested by the Construction Manager that are necessary for the Preconstruction and Construction Phase services under this Agreement. The Owner shall provide the Construction Manager a copy of the executed agreement between the Owner and the Architect, and any further modifications to the agreement.

ARTICLE 4 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES

§ 4.1 Compensation

§ 4.1.1 For the Construction Manager's Preconstruction Phase services, the Owner shall compensate the Construction Manager as follows: \$0.00 if project is not constructed and \$0.00 if project is constructed.

§ 4.1.2 For the Construction Manager's Preconstruction Phase services described in Sections 2.1 and 2.2:
(Insert amount of, or basis for, compensation and include a list of reimbursable cost items, as applicable.)
Actual cost (if any) plus 0%

§ 4.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within four (4) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.

§ 4.1.4 Compensation based on Direct Personnel Expense includes the direct salaries of the Construction Manager's personnel providing Preconstruction Phase services on the Project and the Construction Manager's costs for the mandatory and customary contributions and benefits related thereto, such as employment taxes and other statutory employee benefits, insurance, sick leave, holidays, vacations, employee retirement plans and similar contributions.

§ 4.2 Payments

§ 4.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed.

§ 4.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid twenty (20) days after the invoice due date described in Article 7.1.2 shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.

(Insert rate of monthly or annual interest agreed upon.)

1.5% per month on any outstanding balance, or pursuant to the State of Oklahoma "Prompt Pay Status" in the case of applicable governmental agency, however this does not express a willingness of Construction Manager to finance the work.

ARTICLE 5 COMPENSATION FOR CONSTRUCTION PHASE SERVICES

§ 5.1 For the Construction Manager's performance of the Work as described in Section 2.3, the Owner shall pay the Construction Manager the Contract Sum in current funds. The Contract Sum is the Cost of the Work as defined in Section 6.1.1 plus the Construction Manager's Fee.

§ 5.1.1 The Construction Manager's Fee:

(State a lump sum, percentage of Cost of the Work or other provision for determining the Construction Manager's Fee.)

Total compensation will equal three percent (3%) of the cost of Work. All cost of general conditions, general requirements and that portion of contingency/allowances used in the Project will be incorporated into the cost of Work.

§ 5.1.2 The method of adjustment of the Construction Manager's Fee for changes in the Work will equal five (5%) of the cost of any additive change and zero (0%) for any deductive change.

§ 5.1.3 Limitations, if any, on a Subcontractor's overhead and profit for increases in the cost of its portion of the Work shall be ten percent (10%):

§ 5.1.4 Rental rates for Construction Manager-owned equipment shall not exceed eighty percent (80%) of the standard rate contained in the latest Associated Equipment Dealers (hereinafter "AED") Rental Rates adjusted for the place of the Project, or actual rental cost for paid by Construction Manager non-owned equipment rented for the Project.

§ 5.1.5 "Unit Prices" and "Contingencies", if any, shall be included in "Amendment #1, Guaranteed Maximum Price Amendment" as required in Article 2 herein.

§ 5.2 Guaranteed Maximum Price

§ 5.2.1 The Construction Manager guarantees that the Contract Sum shall not exceed the Guaranteed Maximum Price set forth in the Guaranteed Maximum Price Amendment, as it is amended from time to time. To the extent the Cost of the Work exceeds the Guaranteed Maximum Price, the Construction Manager shall bear such costs in excess of the Guaranteed Maximum Price without reimbursement or additional compensation from the Owner.

(Insert specific provisions if the Construction Manager is to participate in any savings.)

Savings, if any, will be split 100% to the Owner and 0% to the Construction Manager. Savings is defined as if the total Cost of the Work plus the General Condition Cost plus the Construction Manager's Fee due and payable by the Owner pursuant to the terms of this agreement less than the Guaranteed Maximum Price as adjusted by change order.

§ 5.2.2 The Guaranteed Maximum Price is subject to additions and deductions by Change Order as provided in the Contract Documents and the Date of Substantial Completion shall be subject to adjustment as provided in the Contract Documents.

§ 5.3 Changes in the Work

§ 5.3.1 The Owner may, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions. The Owner shall issue such changes in writing. The Architect may make minor changes in the Work as provided in Section 7.4 of AIA Document A201-2007, General Conditions of the Contract for Construction. The Construction Manager shall be entitled to an equitable adjustment in the Contract Time as a result of changes in the Work.

§ 5.3.2 Adjustments to the Guaranteed Maximum Price on account of changes in the Work subsequent to the execution of the Guaranteed Maximum Price Amendment may be determined by any of the methods listed in Section 7.3.3 of AIA Document A201-2007, General Conditions of the Contract for Construction.

§ 5.3.3 In calculating adjustments to subcontracts (except those awarded with the Owner's prior consent on the basis of cost plus a fee), the terms "cost" and "fee" as used in Section 7.3.3.3 of AIA Document A201-2007 and the term "costs" as used in Section 7.3.7 of AIA Document A201-2007 shall have the meanings assigned to them in AIA Document A201-2007 and shall not be modified by Sections 5.1 and 5.2, Sections 6.1 through 6.7, and Section 6.8 of this Agreement. Adjustments to subcontracts awarded with the Owner's prior consent on the basis of cost plus a fee shall be calculated in accordance with the terms of those subcontracts.

§ 5.3.4 In calculating adjustments to the Guaranteed Maximum Price, the terms "cost" and "costs" as used in the above-referenced provisions of AIA Document A201-2007 shall mean the Cost of the Work as defined in Sections 6.1 to 6.7 of this Agreement and the term "fee" shall mean the Construction Manager's Fee as defined in Section 5.1 of this Agreement.

§ 5.3.5 If no specific provision is made in Section 5.1.2 for adjustment of the Construction Manager's Fee in the case of changes in the Work, or if the extent of such changes is such, in the aggregate, that application of the adjustment provisions of Section 5.1.2 will cause substantial inequity to the Owner or Construction Manager, the Construction Manager's Fee shall be equitably adjusted on the same basis that was used to establish the Fee for the original Work, and the Guaranteed Maximum Price shall be adjusted accordingly.

ARTICLE 6 COST OF THE WORK FOR CONSTRUCTION PHASE

§ 6.1 Costs to Be Reimbursed

§ 6.1.1 The term Cost of the Work shall mean costs necessarily incurred by the Construction Manager in the proper performance of the Work. Such costs shall be at rates not higher than the standard paid at the place of the Project except with prior consent of the Owner. The Cost of the Work shall include only the items set forth in Sections 6.1 through 6.7.

§ 6.1.2 Where any cost is subject to the Owner's prior approval, the Construction Manager shall obtain this approval prior to incurring the cost. The parties shall endeavor to identify any such costs prior to executing Guaranteed Maximum Price Amendment.

§ 6.2 Labor Costs

§ 6.2.1 Wages of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops, unless pursuant to those portions of the work competitively bid by the Construction Manager to be self-performed will be separate account of Construction Manager and those self-performed wages changed to that account so as to not be double charged to the Project.

§ 6.2.2 Full time and part time wages or salaries of the Construction Manager's supervisory and administrative personnel whether or not stationed at the site and when included as a part of the amount agreed to for General Conditions, General Requirements and/or Contingencies at the monthly rates set forth in the Amendment #1 Guaranteed Maximum Price Proposed and Subsequent Amendment.

(If it is intended that the wages or salaries of certain personnel stationed at the Construction Manager's principal or other offices shall be included in the Cost of the Work, identify in Section 11.5, the personnel to be included, whether for all or only part of their time, and the rates at which their time will be charged to the Work.)

§ 6.2.3 Wages and salaries of the Construction Manager's supervisory or administrative personnel engaged at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

§ 6.2.4 Costs paid or incurred by the Construction Manager for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreements and, for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Sections 6.2.1 through 6.2.3.

§ 6.2.5 Bonuses, profit sharing, incentive compensation and any other discretionary payments paid to anyone hired by the Construction Manager pursuant to Construction Manager's employment policy or paid to any Subcontractor or vendor, with the Owner's prior approval.

§ 6.3 Subcontract Costs

Payments due to the Construction Manager, pursuant to constructional contracts bid by and awarded to the Construction Manager for any self-performed portions of the work, and payments made by the Construction Manager to subcontractors in accordance with the requirements of the subcontracts.

§ 6.4 Costs of Materials and Equipment Incorporated in the Completed Construction

§ 6.4.1 Costs, including transportation and storage, of materials and equipment incorporated or to be incorporated in the completed construction.

§ 6.4.2 Costs of materials described in the preceding Section 6.4.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Construction Manager. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

§ 6.5 Costs of Other Materials and Equipment, Temporary Facilities and Related Items

§ 6.5.1 Costs of transportation, storage, installation, maintenance, dismantling and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment and tools that are not fully consumed shall be based on the cost or value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Construction Manager shall mean fair market value.

§ 6.5.2 Rental charges for temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and costs of transportation, installation, minor repairs, dismantling and removal. The total rental cost of any Construction Manager-owned item may not exceed the purchase price of any comparable item. Rates of Construction Manager-owned equipment and quantities of equipment 80% of published Associated Equipment Dealers' (hereinafter "AED") rates adjusted for the local area for contractor owned equipment and actual cost for non-owned equipment rented from outside sources. All rates will be fully disclosed to the Owner.

§ 6.5.3 Costs of removal of debris from the site of the Work and its proper and legal disposal.

§ 6.5.4 Costs of document reproductions, facsimile transmissions and long-distance telephone calls, postage and parcel delivery charges, telephone service at the site and reasonable petty cash expenses of the site office.

§ 6.5.5 That portion of the reasonable expenses of the Construction Manager's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

§ 6.5.6 Costs of materials and equipment suitably stored off the site at a mutually acceptable location, subject to the Owner's prior approval.

§ 6.6 Miscellaneous Costs

§ 6.6.1 Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract. Self-insurance for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval. The deductible from CM's comprehensive insurance program including Builders Risk Insurance is considered "self-insurance" and would be considered a "cost of project" in the case of a claim, and paid by the Owner.

§ 6.6.2 [DELETED....see 11.5.8]

§ 6.6.3 Fees and assessments for the building permit and for other permits, testing, licenses and inspections for which the Construction Manager is required by the Contract Documents to pay will be paid by Sapulpa Public Schools.

§ 6.6.4 Fees of laboratories for tests required by the Contract Documents, except those related to defective or nonconforming Work for which reimbursement is excluded by Section 13.5.3 of AIA Document A201-2007 or by other provisions of the Contract Documents, and which do not fall within the scope of Section 6.7.3.

§ 6.6.5 Royalties and license fees paid for the use of a particular design, process or product required by the Contract Documents; the cost of defending suits or claims for infringement of patent rights arising from such requirement of the Contract Documents; and payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims and payments of settlements made with the Owner's consent. However, such costs of legal defenses, judgments and settlements shall not be included in the calculation of the Construction Manager's Fee or subject to the Guaranteed Maximum Price. If such royalties, fees and costs are excluded by the last sentence of Section 3.17 of AIA Document A201-2007 or other provisions of the Contract Documents, then they shall not be included in the Cost of the Work.

§ 6.6.6 Costs for electronic equipment and software, directly related to the Work with the Owner's prior approval.

§ 6.6.7 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility in the Contract Documents.

§ 6.6.8 Legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager after the execution of this Agreement in the performance of the Work and with the Owner's prior approval, which shall not be unreasonably withheld.

§ 6.6.9 Subject to the Owner's prior approval, expenses incurred in accordance with the Construction Manager's standard written personnel policy for relocation and temporary living allowances of the Construction Manager's personnel required for the Work.

§ 6.7 Other Costs and Emergencies

§ 6.7.1 Other costs incurred in the performance of the Work if, and to the extent, approved in advance in writing by the Owner.

§ 6.7.2 Costs incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and property, as provided in Section 10.4 of AIA Document A201-2007.

§ 6.7.3 Costs of repairing or correcting damaged or nonconforming Work executed by the Construction Manager, Subcontractors or suppliers, provided that such damaged or nonconforming Work was not caused by negligence or failure to fulfill a specific responsibility of the Construction Manager and only to the extent that the cost of repair or correction is not recovered by the Construction Manager from insurance, sureties, Subcontractors, suppliers, or others.

§ 6.7.4 The costs described in Sections 6.1 through 6.7 shall be included in the Cost of the Work, notwithstanding any provision of AIA Document A201-2007 or other Conditions of the Contract which may require the Construction Manager to pay such costs, unless such costs are excluded by the provisions of Section 6.8.

§ 6.8 Costs Not To Be Reimbursed

§ 6.8.1 The Cost of the Work shall not include the items listed below:

- .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in Section 6.2, or as may be provided in Article 11;
- .2 Expenses of the Construction Manager's principal office and offices other than the site office;
- .3 Overhead and general expenses, except as may be expressly included in Sections 6.1 to 6.7;
- .4 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work;
- .5 Except as provided in Section 6.7.3 of this Agreement, costs due to the negligence or failure of the Construction Manager, Subcontractors and suppliers or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable to fulfill a specific responsibility of the Contract;
- .6 Any cost not specifically and expressly described in Sections 6.1 to 6.7;
- .7 Costs, other than costs included in Change Orders approved by the Owner, that would cause the Guaranteed Maximum Price to be exceeded; and
- .8 Costs for services incurred during the Preconstruction Phase, other than as identified in Paragraph 4.1.2.

§ 6.9 Discounts, Rebates and Refunds

§ 6.9.1 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included them in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be obtained.

§ 6.9.2 Amounts that accrue to the Owner in accordance with the provisions of Section 6.9.1 shall be credited to the Owner as a deduction from the Cost of the Work.

§ 6.10 Related Party Transactions

§ 6.10.1 For purposes of Section 6.10, the term "related party" shall mean a parent, subsidiary, affiliate or other entity having common ownership or management with the Construction Manager; any entity in which any stockholder in, or management employee of, the Construction Manager owns any interest in excess of ten percent in the aggregate; or any person or entity which has the right to control the business or affairs of the Construction Manager. The term "related party" includes any member of the immediate family of any person identified above.

§ 6.10.2 If any of the costs to be reimbursed arise from a transaction between the Construction Manager and a related party, the Construction Manager shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction, then the cost incurred shall be included as a cost to be reimbursed, and the Construction Manager shall procure the Work, equipment, goods or service from the related party, as a Subcontractor, according to the terms of Sections 2.3.2.1, 2.3.2.2 and 2.3.2.3. If the Owner fails to authorize the transaction, the Construction Manager shall procure the Work, equipment, goods or service from some person or entity other than a related party according to the terms of Sections 2.3.2.1, 2.3.2.2 and 2.3.2.3.

§ 6.11 Accounting Records

The Construction Manager shall keep full and detailed records and accounts related to the cost of the Work and exercise such controls as may be necessary for proper financial management under this Contract and to substantiate all costs incurred. The accounting and control systems shall be satisfactory to the Owner. The Owner and the Owner's auditors shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Construction Manager's records and accounts, including complete documentation supporting accounting entries, books, correspondence, instructions, drawings, receipts, subcontracts, Subcontractor's proposals, purchase orders, vouchers, memoranda and other data relating to this Contract. The Construction Manager shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

ARTICLE 7 PAYMENTS FOR CONSTRUCTION PHASE SERVICES

§ 7.1 Progress Payments

§ 7.1.1 Based upon Applications for Payment submitted to the Architect by the Construction Manager and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Construction Manager as provided below and elsewhere in the Contract Documents.

§ 7.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

- | | |
|---|---|
| | <u>Contractual</u> |
| | <u>Day of Month</u> |
| • Subcontractor/Vendor deadline invoice/affidavit delivery to CM | 15 th day of month worked |
| • CM prepares project invoice & electronically transmits with copy to A/E Owner | 20 th day of next month |
| • A/E's invoice and affidavit delivery deadline to Owner, copy to CM | 25 th day of month worked |
| • Owner issues payment to be received by Construction Manager | 10 th day of the following month |
| • CM's payment to all applicable Subcontractors and Vendors | 7 days after receipt |
| • Subcontractor's and Vendor's payments to all lower tier subs and vendors | 7 days after receipt |

§ 7.1.3 Provided that an Application for Payment is electronically received by the Architect not later than the 22nd day of a month, the Owner shall make payment of the certified amount to the Construction Manager not later than the 10th day of the following month. If an Application for Payment is received by the Architect after the application date fixed above, payment shall be made by the owner not later than twenty (20) days after the Architect receives the Application for Payment or pursuant to terms of the Oklahoma Prompt Pay Act, whichever sooner.

(Federal, state or local laws may require payment within a certain period of time)

§ 7.1.4 With each Application for Payment, the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner or Architect to demonstrate that cash disbursements already made by the Construction Manager on account of the Cost of the Work equal or exceed progress payments already received by the Construction Manager, less that portion of those payments attributable to the Construction Manager's Fee, plus payrolls for the period covered by the present Application for Payment.

§ 7.1.5 Each Application for Payment shall be based on the most recent schedule of values submitted by the Construction Manager in accordance with the Contract Documents. The schedule of values shall allocate the entire Guaranteed Maximum Price among the various portions of the Work, except that the Construction Manager's Fee shall be shown as a single separate item. The schedule of values shall be prepared in such form and supported by such data to substantiate its accuracy as the Architect may require. This schedule, unless objected to by the Architect, shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

§ 7.1.6 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage of completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed, or (2) the percentage obtained by dividing (a) the expense that has actually been incurred by the Construction Manager on account of that portion of the Work for which the Construction Manager has made or intends to make actual payment prior to the next Application for Payment by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

§ 7.1.7 Subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

- .1 Take that portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage of completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values. Pending final determination of cost to the Owner of changes in the Work, amounts not in dispute shall be included as provided in Section 7.3.9 of AIA Document A201-2007;
- .2 Add that portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work, or if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing;
- .3 Add the Construction Manager's Fee, less retainage of five percent (5%). The Construction Manager's Fee shall be computed upon the Cost of the Work at the rate stated in Section 5.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, shall be an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work bears to a reasonable estimate of the probable cost of the Work upon its completion;
- .4 Subtract retainage of five percent (5%) from that portion of the Work that the Construction Manager self performs;
- .5 Subtract the aggregate of previous payments made by the Owner;
- .6 Subtract the shortfall, if any, indicated by the Construction Manager in the documentation required by Section 7.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and
- .7 Subtract amounts, if any, for which the Architect has withheld or nullified a Certificate for Payment as provided in Section 9.5 of AIA Document A201-2007.

§ 7.1.8 The Owner and Construction Manager shall agree upon (1) a mutually acceptable procedure for review and approval of payments to Subcontractors and (2) the percentage of retainage held on Subcontracts, and the Construction Manager shall execute subcontracts in accordance with those agreements.

§ 7.1.9 Except with the Owner's prior approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ 7.1.10 In taking action on the Construction Manager's Applications for Payment, the Architect shall be entitled to rely on the accuracy and completeness of the information furnished by the Construction Manager and shall not be deemed to represent that the Architect has made a detailed examination, audit or arithmetic verification of the documentation submitted in accordance with Section 7.1.4 or other supporting data; that the Architect has made exhaustive or continuous on-site inspections; or that the Architect has made examinations to ascertain how or for what purposes the Construction Manager has used amounts previously paid on account of the Contract. Such examinations, audits and verifications, if required by the Owner, will be performed by the Owner's auditors acting in the sole interest of the Owner.

§ 7.2 Final Payment

§ 7.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Construction Manager when

- .1 the Construction Manager has fully performed the Contract except for the Construction Manager's responsibility to correct Work as provided in Section 12.2.2 of AIA Document A201-2007, and to satisfy other requirements, if any, which extend beyond final payment;
- .2 the Construction Manager has submitted a final accounting for the Cost of the Work and a final Application for Payment; and
- .3 a final Certificate for Payment has been issued by the Architect.

The Owner's final payment to the Construction Manager shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

§ 7.2.2 The Owner's auditors will review and report in writing on the Construction Manager's final accounting within 30 days after delivery of the final accounting to the Architect by the Construction Manager. Based upon such Cost of the Work as the Owner's auditors report to be substantiated by the Construction Manager's final accounting, and provided the other conditions of Section 7.2.1 have been met, the Architect will, within seven days after receipt of the written report of the Owner's auditors, either issue to the Owner a final Certificate for Payment with a copy to the Construction Manager, or notify the Construction Manager and Owner in writing of the Architect's reasons for withholding a certificate as provided in Section 9.5.1 of the AIA Document A201-2007. The time periods stated in this Section supersede those stated in Section 9.4.1 of the AIA Document A201-2007. The Architect is not responsible for verifying the accuracy of the Construction Manager's final accounting.

§ 7.2.3 [DELETED]

§ 7.2.4 If, subsequent to final payment and at the Owner's request, the Construction Manager incurs costs described in Section 6.1.1 and not excluded by Section 6.8 to correct defective or nonconforming Work, the Owner shall reimburse the Construction Manager such costs and the Construction Manager's Fee applicable thereto on the same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If the Construction Manager has participated in savings as provided in Section 5.2.1, the amount of such savings shall be recalculated and appropriate credit given to the Owner in determining the net amount to be paid by the Owner to the Construction Manager.

ARTICLE 8 INSURANCE AND BONDS

For all phases of the Project, the Construction Manager and the Owner shall purchase and maintain insurance, as well as indemnifications, hold harmless and waivers of rights of subrogation, and the Construction Manager shall provide bonds as set forth in Article 11 of AIA Document A201-2007 and as specifically required herein.

(State bonding requirements, if any, and limits of liability for insurance required in Article 11 of AIA Document A201-2007.)

§ 8.1 INSURANCE REQUIRED OF THE CONSTRUCTION MANAGER

§ 8.1.1 Worker's Compensation and Employers Liability meet statutory limits mandated by State and Federal laws. If (1) limits in excess of those required by statute are to be provided or (2) the employer is not statutorily bound to obtain such insurance coverage or (3) additional coverages are required, additional coverages and limits for such insurance shall be as follows: *(List here response to 1, 2 or 3 if applicable)*

§ 8.1.2 Commercial General Liability including coverage for Premises-Operations, Independent Contractors Protective, Products-Operations, Contractual Liability Personal Injury and Broad Form Property Damage (including coverage for Explosion, Collapse and Underground hazards):

\$ <u>1,000,000</u>	Each Occurrence
\$ <u>1,000,000</u>	General Aggregate
\$ <u>1,000,000</u>	Personal and Advertising Injury

§ 8.1.2.1 Products and Completed Operations insurance, on an occurrence basis, shall be maintained for a minimum period of at least one (1) year(s) after either 90 days following Substantial Completion or final payment, whichever is earlier.

\$ 1,000,000 Products-Completed
\$ 1,000,000 Operations Aggregate

§ 8.1.3 Automobile Liability (owned, non-owned and hired vehicles) for bodily injury and property damage.

\$ 1,000,000 Each Accident

§ 8.1.4 Other coverage:

§ 8.1.4.1 Umbrella Excess Liability coverage over the primary insurance or retention:

\$ 5,000,000 Umbrella Excess Liability

§ 8.1.4.2 Builder Risk Insurance for improvement under this Agreement is by Owner

§ 8.1.4.3 The Contractor will Indemnify and hold harmless the Owner and Indemnify the Owner in the event of loss, claim or damage, as well as waiving the right of subrogation to Owner's insurance carrier.

§ 8.1.4.4 The Contractor will name the Owner and Architect as additional insureds on all insurance policies for the life of the Project, plus one (1) year with 30 day written notice of cancellation.

§ 8.2 INSURANCE REQUIRED OF THE OWNER

During both phases of the Project, the Owner shall purchase and maintain liability and property insurance, including waivers of subrogation, as set forth in Paragraphs 11.3 and 11.3 of AIA Document A201. Such insurance shall be written for not less than the following limits, or greater if required by law.

§ 8.2.1 Property Insurance: Property insurance deductible is a cost of project

\$ 5,000 Deductible Per Occurrence
\$ N/A Aggregate Deductible

§ 8.2.2 Boiler and Machinery insurance with a limit of: This coverage is recommended by Construction Manager, if Owner does not obtain the coverage, Owner assumes total responsibility for this risk and recovery of damages. (*If not a blanket policy, list the objects to be insured.*)

§ 8.2.3 Owner will provide and pay for the following insurance coverage:

- (a) Worker's Compensation and Employer's Liability meeting statutory limits mandated by State and Federal Law
- (b) Broad form General Liability including coverage for Premises – Operations, Independent Contractors Protective, Products – Operations, Contractual Liability Personal Injury – and Broad form Property Damage (including coverage for explosion, collapse and underground hazards)
- (c) Casualty insurance for full replacement cost of any existing building(s) with replacement cost consisting of all Furniture, Fixtures and Equipment; all computer and other such hardware, software and wiring, and intellectual property for life of construction. Construction Manager will be a named insured under Owner's Casualty Insurance Policy.
- (d) Builder Risk Insurance for improvement under this Agreement
 - (1) Builders Risk Insurance is a cost of project and covers only the new improvements to the building and contains a deductible whose cost of deductible is assumed by the Owner. Any Construction Manager will be an additional insured under Owner's Builders Risk Policy.
 - (2) Owner will carry broadform all risk Builders Risk Insurance with materials in transit and stored off site coverage on all work contained in this contract in the Guaranteed Maximum Price (GMP) as defined on Amendment No. 1 to contract issued by Owner to start construction plus all changes. The Owner furnished Builders Risk deductible will be for jobs under \$2,000,000 and for jobs over \$2,000,000.

- (3) The deductible from CM's comprehensive insurance program, including Builder's Risk Insurance, is considered "self insurance" and therefore would be a cost of project in the case of a claim, and paid by the Owner.
- (e) The Owner will name Contractor as an additional insured on all policies for life of the project plus 1 year and will provide 30 day written notice of cancelation.

§ 8.2.4 Owner will Indemnify and hold harmless the Contractor and indemnify the Contractor in the event of loss, claim or damage, as well as waiving the right of subrogation to Owner's insurance carrier.

§ 8.3 PERFORMANCE BOND AND PAYMENT BOND

§ 8.3.1 The Construction Manager and/or certain Subcontractors shall as a cost of project furnish single, dual or tri oblige bonds covering faithful performance of the Contract and payment of obligations arising thereunder. Bonds may be obtained through the construction Manager's usual source and the cost thereof shall be included in the Cost of the Work. The Construction Manager may elect to have primary subcontractors furnish "dual or tri oblige" performance and payment bonds naming Owner and Construction Manager as Joint Beneficiaries. The total amount of all bond(s) shall be equal to one hundred percent (100%) of the Contract Sum and the total of these dual or tri oblige bonds from Subcontractors will lower Construction Manager's bond by a similar amount.

§ 8.3.2 The Construction Manager shall deliver the required bonds to the Owner at least three days before the commencement of any Work at the Project site.

ARTICLE 9 DISPUTE RESOLUTION

§ 9.1 The parties agree that, prior to bringing an action to enforce the terms and conditions of this agreement, the parties shall first endeavor to settle claims, disputes or other matters in question arising out of or related to this agreement or the breach thereof by mediation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect.

§ 9.2 For any Claim subject to, but not resolved by mediation pursuant to Section 15.3 of AIA Document A201-2007, the method of binding dispute resolution shall be as follows:

(Check the appropriate box. If the Owner and Construction Manager do not select a method of binding dispute resolution below, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.)

- Arbitration pursuant to Section 15.4 of AIA Document A201-2007
- Litigation in a court of competent jurisdiction in Creek County Oklahoma, after attempt at resolution through mediation.
- Other: *(Specify)*

§ 9.3 Initial Decision Maker

The Architect will serve as the Initial Decision Maker pursuant to Section 15.2 of AIA Document A201-2007 for Claims arising from or relating to the Construction Manager's Construction Phase services, unless the parties appoint below another individual, not a party to the Agreement, to serve as the Initial Decision Maker.

(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)

ARTICLE 10 TERMINATION OR SUSPENSION

§ 10.1 Termination Prior to Establishment of the Guaranteed Maximum Price

§ 10.1.1 Prior to the execution of the Guaranteed Maximum Price Amendment, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner, for the reasons set forth in Section 14.1.1 of A201-2007.

§ 10.1.2 In the event of termination of this Agreement pursuant to Section 10.1.1, the Construction Manager shall be equitably compensated for Preconstruction Phase services performed prior to receipt of a notice of termination. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 4.1.

§ 10.1.3 If the Owner terminates the Contract pursuant to Section 10.1.1 after the commencement of the Construction Phase but prior to the execution of the Guaranteed Maximum Price Amendment, the Owner shall pay to the Construction Manager an amount calculated as follows, which amount shall be in addition to any compensation paid to the Construction Manager under Section 10.1.2:

- .1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;
- .2 Add the Construction Manager's Fee computed upon the Cost of the Work to the date of termination at the rate stated in Section 5.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion; and
- .3 Subtract the aggregate of previous payments made by the Owner for Construction Phase services.

The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager which the Owner elects to retain and which is not otherwise included in the Cost of the Work under Section 10.1.3.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 10, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders. All Subcontracts, purchase orders and rental agreements entered into by the Construction Manager will contain provisions allowing for assignment to the Owner as described above.

If the Owner accepts assignment of subcontracts, purchase orders or rental agreements as described above, the Owner will reimburse or indemnify the Construction Manager for all costs arising under the subcontract, purchase order or rental agreement, if those costs would have been reimbursable as Cost of the Work if the contract had not been terminated. If the Owner chooses not to accept assignment of any subcontract, purchase order or rental agreement that would have constituted a Cost of the Work had this agreement not been terminated, the Construction Manager will terminate the subcontract, purchase order or rental agreement and the Owner will pay the Construction Manager the costs necessarily incurred by the Construction Manager because of such termination.

§ 10.2 Termination Subsequent to Establishing Guaranteed Maximum Price

Following execution of the Guaranteed Maximum Price Amendment and subject to the provisions of Section 10.2.1 and 10.2.2 below, the Contract may be terminated as provided in Article 14 of AIA Document A201-2007.

§ 10.2.1 If the Owner terminates the Contract after execution of the Guaranteed Price Amendment, the amount payable to the Construction Manager pursuant to Sections 14.2 and 14.4 of A201-2007 shall not exceed the amount the Construction Manager would otherwise have received pursuant to Sections 10.1.2 and 10.1.3 of this Agreement.

§ 10.2.2 If the Construction Manager terminates the Contract after execution of the Guaranteed Maximum Price Amendment, the amount payable to the Construction Manager under Section 14.1.3 of A201-2007 shall not exceed the amount the Construction Manager would otherwise have received under Sections 10.1.2 and 10.1.3 above, except that the Construction Manager's Fee shall be calculated as if the Work had been fully completed by the Construction Manager, utilizing as necessary a reasonable estimate of the Cost of the Work for Work not actually completed.

§ 10.3 Suspension

The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201-2007. In such case, the Guaranteed Maximum Price and Contract Time shall be increased as provided in Section 14.3.2 of AIA Document A201-2007, except that the term "profit" shall be understood to mean the Construction Manager's Fee as described in Sections 5.1 and 5.3.5 of this Agreement.

ARTICLE 11 MISCELLANEOUS PROVISIONS

§ 11.1 Terms in this Agreement shall have the same meaning as those in A201-2007.

§ 11.2 Ownership and Use of Documents

Section 1.5 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

§ 11.3 Governing Law

Section 13.1 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

§ 11.4 Assignment

The Owner and Construction Manager, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Owner nor the Construction Manager shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement. Except as provided in Section 13.2.2 of A201-2007, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make such an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

§ 11.5 Other provisions:

§ 11.5.1 **CM Personnel** Related to 6.2.2, the following supervisory and/or administrative personnel will be costed to project (as defined herein), BUT ONLY AS THEY INCUR ACTUAL HOURS WORKED ON THIS PROJECT: Will Berry (Project Manager), Jodi Ward (Audit, Billing, Payables and/or Prevailing Wage), Brian Goodin, Caleb Gastelum, Cade Cabbiness, Liberty Rogers, Jacob Rogers and others, but only if they incur actual work on the project.

§ 11.5.2 **Project Funds:** The Contractor is not obligated under the terms and conditions of this Contract or any bond unless funds, for full amount of project cost, are dedicated for this project and set aside, before a Notice to Proceed is issued, in a manner satisfactory to both the Contractor and the Contractor's surety.

§ 11.5.3 **Environmental:** The Owner is responsible for all existing environmental issues of any kind on site. Construction Manager will follow all regulations concerning environmental issue including not using lead based paint or asbestos containing materials in excess of allowed federal standards.

§ 11.5.4 **Authority:** Each party signatory here to affirm they have the authority to bind their respective organizations.

§ 11.5.5 **Conflict Resolution Between Documents:** shall be as prioritized in Article 1.2.1.1 of Supplementary General Conditions attached as Exhibit "A".

§ 11.5.6 **Bidders:** Construction Manager shall oversee the bids of subcontractors and vendors and exert best efforts to seek compliance with the requirements of Section 103 et seq., of Title 61, Oklahoma Statutes; the Public Competitive Bidding Act. (See paragraph 2.3.2.1, Supra.)

§ 11.5.7 **Pass Throughs:** Construction Manager acknowledges this Project may be subject to various State, Federal and local or lender regulations and requirements will make every good faith attempt to follow said regulations as provided in the Construction Documents. Further, Construction Manager will pass through these regulations and requirements to every other Contractor, Subcontractor and Vendor on the Project as well as to their lower tier subcontractors and/or vendors. The Owner has the sole responsibility to inform Construction Manager in writing about all such requirements and regulations prior to preparation of project documents and to insure such requirements of regulations are contained in Project Documents.

Construction Manager further pledges to provide reasonable assistance to all lower tier subcontractors and vendors with "pass through" compliance contained in Project Documents including but not limited to all small businesses enterprises, minority business enterprises, women owned businesses; These "pass throughs", if any, shall be included in the Project Bid Documents and contain the Amendment 1 Guaranteed Maximum Cost.

§ 11.5.8 **Sales Tax Exemption:** This Agreement is "sales tax exempt" for Construction Manager, its direct Subcontractors and/or Vendors to the Construction Manager shall also be "sales tax exempt" as well as all their lower tier subcontractors and/or vendors, regardless of tier.

Owner will separately furnish Construction Manager and all prime Subcontractors and Vendors as well as all lower tier subcontractors and vendors appropriate "Sales Tax Agency Agreement" or other documents, in full compliance with Local and State of Oklahoma Statutes and practices. Should State or Local requirements change or require differing documents, the Owner will provide same to the Construction Manager and any other affected party. Construction Manager, all subs and vendors shall rely on Owner obtaining proper sales tax exemption.

§11.5.9 Assignment of Bids: Owner will assign all accepted bids to Construction Manager for purpose of Construction Manager's subcontracting for goods and services on behalf of the Owner. Construction Manager shall rely on each bid assigned by Owner to enter into Contract with Construction Manager for both amount of bid and willingness to do the work in the applicable bid package. Once subcontractor or vendor signs the subcontract and/or purchase order with the Construction Manager, the Construction Manager will assume responsibility for the work contained in each subcontract or purchase order.

§ 11.5.10 Non-Discrimination: The parties hereto, for themselves and their successors and assigns, and for their subcontractors, do hereby covenant and agree that no person shall be excluded from participation in, denied the benefit of, or otherwise subjected to discrimination under the terms of this Contract on the grounds of race, color, age, sex, handicap, or national origin; and that, in carrying out the terms and conditions of this Contract, no person shall be subjected to discrimination on the grounds of race, color, age, sex, handicap, or national origin.

§ 11.5.11 Compliance with Laws: Construction Manager shall conduct its business under the terms of this Contract in such a manner that it does not violate Federal, State or local laws or regulations applicable to the conduct of its operations under the terms of this Contract.

§ 11.5.12 Interpretation of Law: This Contract shall be deemed to have been made in the State of Oklahoma and shall be construed and interpreted in accordance with the laws of the State of Oklahoma.

§ 11.5.13 Choice of Law: Any action or proceeding seeking to enforce any provision of, or based on any right arising out of, this Contract may be brought against any of the parties in the courts of the State of Oklahoma, County of Creek, or it has or can acquire jurisdiction, in the United State District Court for the Western District of Oklahoma, and each of the parties consents to the jurisdiction of such courts (and of the appropriate appellate courts) in any such action or proceeding and waives any objection to venue laid therein.

§ 11.5.14 Bargaining: The Owner and the Construction Manager have had the opportunity to seek independent legal counsel before entering into this Contract. Both the Owner and the Construction Manager have participated fully in the preparation of this Contract and the language of this Contract shall be construed simply, according to its fair meaning, and not strictly for or against either party.

§ 11.5.15 NOT USED

ARTICLE 12 SCOPE OF THE AGREEMENT

§ 12.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Construction Manager.

§ 12.2 The following documents comprise the Agreement:

- .1 AIA Document A133-2009, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price
- .2 AIA Document A201-2007, General Conditions of the Contract for Construction as modified by Supplementary Conditions to A201-2007 General Conditions to the Construction Contract attached as Exhibit "A".
- .3 AIA Document E201™-2007, Digital Data Protocol Exhibit, if completed, or the following:
-NOT APPLICABLE-
- .4 AIA Document E202™-2008, Building Information Modeling Protocol, if completed, or the following:
-NOT APPLICABLE-
- .5 Other documents:
(List other documents, if any, forming part of the Agreement.)

This Agreement is entered into as of the day and year first written above.

Sapulpa Public Schools

D.C. Bass & Sons Construction Co.

OWNER (Signature)

CONSTRUCTION MANAGER (Signature)

(Printed name and title)

William L. Berry Jr. President

(Printed name and title)