

AGENDA FOR BOARD OF EDUCATION REGULAR MEETING

Bartlesville Public Schools

Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave, Bartlesville, OK 74003

Monday, December 13, 2021 at 5:30 PM

I. Call Meeting to Order

The Board can discuss, make motions, and vote on any matter appearing on the agenda. Such motions and votes may be to adopt, reject, table, reaffirm, rescind, or take no action on any agenda item.

II. Flag Salute

III. Public Comment

The Board of Education invites public comment at this point in the regular meeting ONLY for items on tonight's agenda. Please sign up on the form provided prior to the meeting. Please Keep Comments to Five Minutes. Board members and administrative staff will not respond to questions from the public at the Board meeting. The Board will not be able to vote on matters brought forward by the public during participation time if such matters are not specific agenda items (Board Policy BDC).

- Bartlesville Education Association Representative
- Bartlesville Education Classified Personnel Organization Representative

IV. Superintendent's Report

IV.A. 2021-22 School Year Update

IV.B. ESSER III Return to Learn Plan - Six Months Review

IV.C. Financial Report

IV.D. Upcoming Board of Education Meetings

- Regular Meeting - Monday, January 17, 2022; 5:30 p.m.

V. Consent Agenda

All the following items which concern reports and items of a routine nature normally approved at Board meetings will be approved by one vote unless any Board member desires to have a separate vote on any or all items. The Consent Agenda consists of the discussion, consideration, and vote on items A through L.

- V.A. Approval of Minutes as set out on Attachment "A"
- November 15, 2021 (Regular Meeting)
 - V.B. Approval of Purchase Orders and Change Orders to date as set out on Attachment "B"
 - V.C. Acceptance of Financial Reports for November 2021 as set out on Attachment "C"
 - V.D. Approval of Personnel - Appointments, Resignations, Changes of Status - as set out on Attachment "D"
 - V.E. Acceptance of Donations as set out on Attachment "E"
 - V.F. Acceptance of Treasurer's Report as set out on Attachments "F"
 - V.G. Acceptance of Activity Fund Report as set out on Attachment "G"
 - V.H. Declaration of Items as Surplus as set out on Attachment "H"
 - V.I. Approval of Lease Purchase Items as set out on Attachment "I"
 - V.J. Approval of Junior Achievement contract for JA Biztown as set out on Attachment "J"
 - V.K. Approval of revised Policy FD, Student Transfers as set out on Attachment "K".
 - V.L. Approval of Activity Fund Fundraising Expenditures as set out on Attachment "L"

VI. Action Topics

- VI.A. Consideration and vote to accept the 2020-2021 District Audit Report as presented by Michael Kemper, District Auditor, as set out on Attachment "A"
- VI.B. Recommendation, consideration, and vote to accept the Guaranteed Maximum Price proposed by Manhattan Construction Company for completion of the Baseball and Softball/Golf Hitting Facilities Projects and approve a corresponding Purchase Order for the costs thereof as set out on Attachment "B"

VII. Public Comment

The Board of Education invites public comment at this point in the regular meeting for items NOT on tonight's agenda. Please sign up on the form provided prior to the meeting. Please Keep Comments to Five Minutes.

Board members and administrative staff will not respond to questions from the public at the Board meeting. The Board will not be able to vote on matters brought forward by the public during participation time if such matters are not specific agenda items (Board Policy BDC).

VIII. New Business

Under this item, the Board can consider and vote on any business that could not have been foreseen or known about at the time the agenda was posted.

IX. Adjournment

If you need an interpreter or special accommodations for this meeting, please contact Ms. Laci Harris at (918) 336-8600 x 3522 to make such arrangements.

POSTED at 5:30 p.m., December 10, 2021, by Laci L. Harris, Minutes Clerk of the Board.



2021-22 School Year Update

BARTLESVILLE PUBLIC SCHOOLS

Pandemic Response Committee

Chaired by Granger Meador



DISTRICT ALERT LEVEL	Indoor Face Coverings	Distancing & Groups	Visitors	Contact Tracing
Green <1.43 / day	Optional	Optional distancing; no assembly restrictions or venue capacity limits; field trips allowed	LobbyGuard screening only	Isolate positives & quarantine their households, but no contact tracing in classrooms
Yellow 1.43-24.9 / day	Recommended, but not required, if unvaccinated			
Orange 25-50 / day	Approved face masks are recommended when indoors in the presence of others who may be unvaccinated	3' in classrooms with 6' when feasible; indoor assemblies only if 6' spacing is feasible; 50% indoor venue capacity; no interior use by third parties; no field trips	Outdoors & office only except community partners and site-authorized parents & volunteers	In-school contact tracing to notify parents for monitoring, but no classroom-based quarantines unless sufficient spread is observed
Red >50 / day	Approved face masks are recommended for ALL persons when indoors in the presence of others regardless of anyone's vaccination status	6' whenever feasible; no indoor assemblies; 50% capacity at indoor & outdoor venues; all third-party use strictly limited; no field trips	Office only for all but community partners (e.g. GLMH & YMCA)	

Pandemic Response Committee

Chaired by Granger Meador



11/25–2/17 Winter Surge

7/28–10/6 Delta Surge

84 calendar days

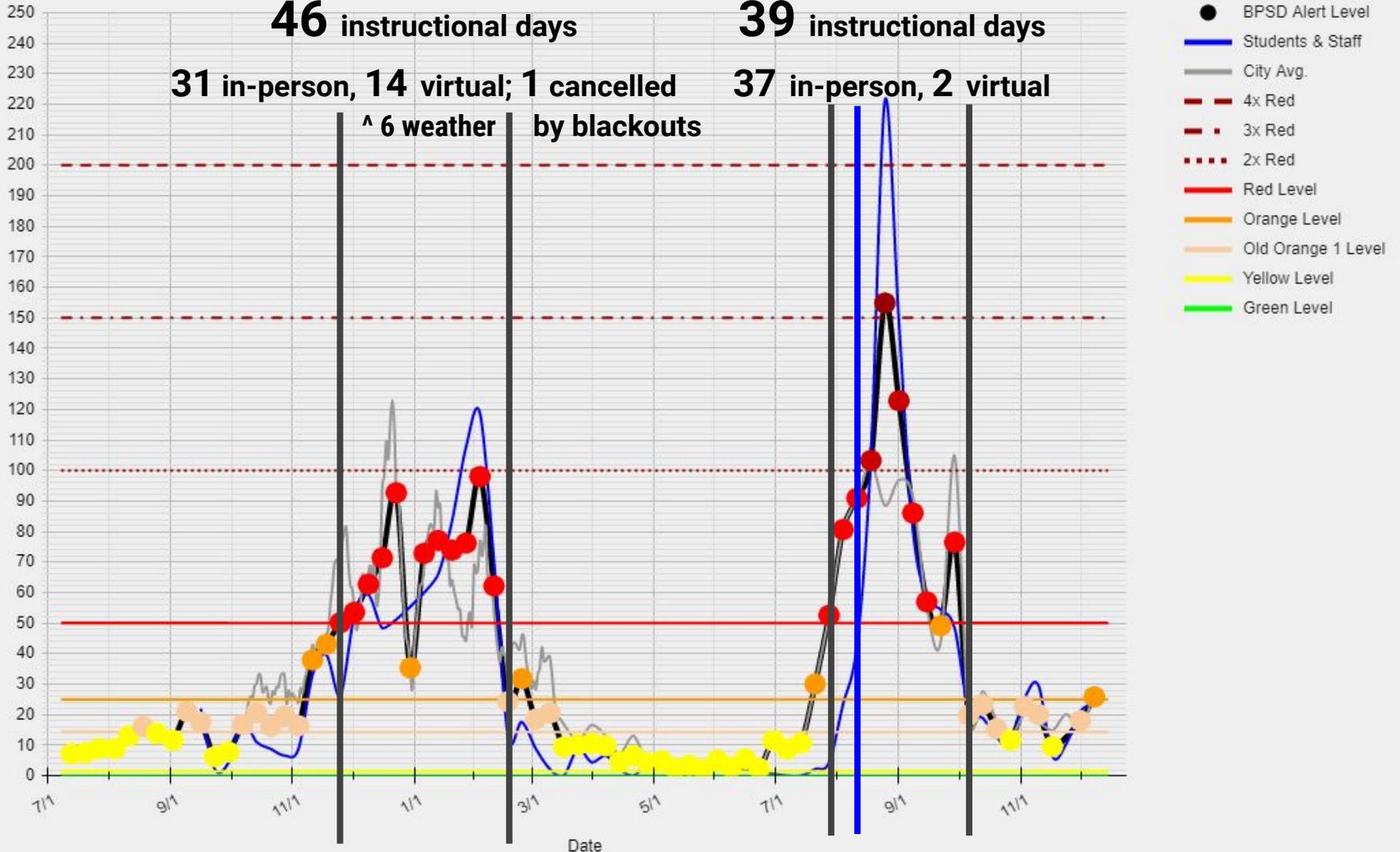
70 calendar days

46 instructional days

39 instructional days

31 in-person, **14** virtual; **1** cancelled
by blackouts
^ **6** weather

37 in-person, **2** virtual



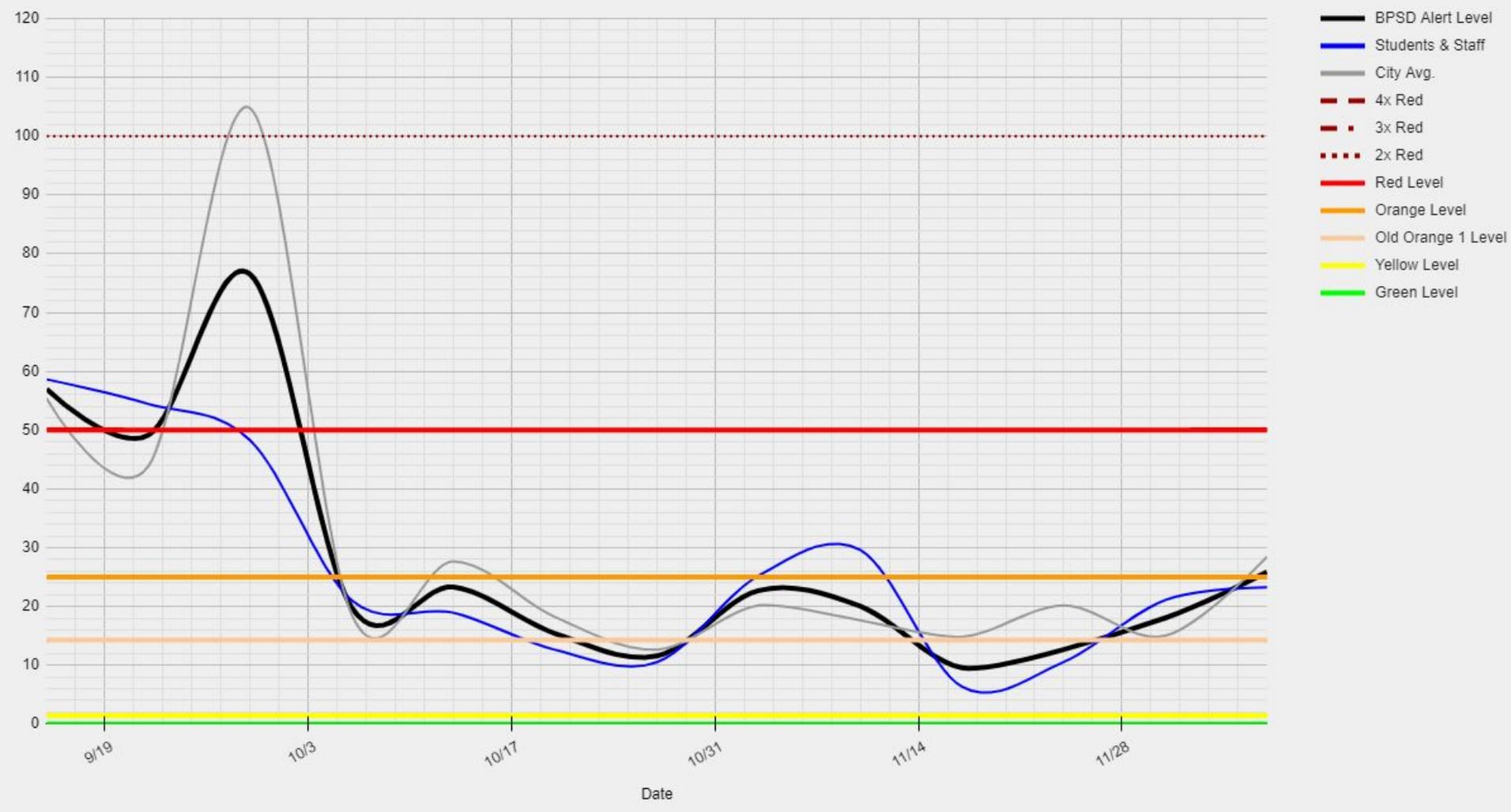
Pandemic Response Committee

Chaired by Granger Meador



BPSD Alert Level with In-District and City Case Rates

Cases per 100,000



Pandemic Response Committee

Chaired by Granger Meador



Staff Quarantines
Staff Isolations
Student Isolations
Student Quarantines





ESSER III Return to Learn Plan

- Required to review every 6 months
- Following the plan, no changes necessary
- [ESSER III Return to Learn Plan](#)

ESSER III Budget

Allocated	\$9,148,117.21	To be spent by 6/30/2024
Claimed	\$1,540,637.21	July - November 2021
Received	\$1,110,871.95	July - October 2021
Balance	\$8,037,245.26	

ESSER III - 3 Year Spending Plan

- Academic Learning Loss - 40%
- Personnel to Support Health, Virtual Learning - 30%
- Physical Learning Environment Improvements - 30%

Student Transfer Policy Update

Dr. Stephanie Curtis



Student Transfers, Policy FD

- District must determine capacity and # of vacancies/ slots available by grade level and site
- Capacity determinations will be based on historical student enrollment data, student needs for graduation, staffing levels and class size limits specified in 70 O.S. §18-113.
- District will update capacity and vacancy changes as they occur. (SB 783 requires updates on the 1st day of January, April, July, and October)
- District may exceed capacity with resident students
- Transfers may be denied for attendance, discipline issues and capacity
- Policy allows for an appeal process
- District will continue to accept as many transfers as possible to grow student enrollment

	BARTLESVILLE PUBLIC SCHOOLS	Return to Learn Plan 2021-2022	
	As required by the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) Fund Adopted: June 16, 2021 Board Review Date(s): December 13, 2021		Page 1 of 6

Return to Learn Plan 2021-2022

Review of 2020-2021

The Bartlesville District began planning for a safe return to school in May 2020. The district formed a Personal Protective Equipment Committee and a Pandemic Response Committee. The Pandemic Response Committee, chaired by Granger Meador, served as the district's pandemic steering committee. The Pandemic Response Committee met weekly during the 2020-2021 school year. The team developed district procedures and protocols needed to implement a safe return to school.

The district's **COVID-19 Pandemic Procedures: General Guidelines for Families & Detailed Plans and Procedures** served as the district's initial Return to Learn Plan. These procedures are a living document and was posted at **BPSLEARN.COM** from July 2020 through May 2021. The Pandemic Procedures were revised and updated as needed to accommodate changes in city COVID-19 alert levels, district experience, as well as local, state, and national recommendations. In addition to health and safety procedures, the past COVID-19 Pandemic Procedures included information on distance learning, school attendance, meals, transportation, and extracurricular activities. On August, 17, 2020, the school board also approved revised policy EF: Online Instruction and Distance Learning Plan. This policy is posted on the district's website at bps-ok.org.

Through meticulous planning by the Pandemic Response Committee and the implementation of COVID-19 protocols and procedures, the Bartlesville School District was open for in-person instruction as well as virtual instruction during the entire 2020-2021 school year. The district staff, students, and community pulled together and worked hard to support student learning.

Pandemic Response Team Members:

- Chair: Granger Meador, BPSD Exec. Dir. of Technology & Communications
- Dianne Martinez, BPSD Exec. Dir. of Elementary Schools & Professional Development
- Jason Langham, BPSD Exec. Dir. of Special Services and & Secondary Schools
- Dr. Stephanie Curtis, BPSD Exec. Dir. of Personnel & School Support
- Thad Dilbeck, BPSD Executive Director of Athletics & Activities
- Kerry Ickleberry, BPSD Director of Health & Safety
- Lisa Foreman, BPSD District Nurse
- David Barr, Sodexo Dir. of Facilities
- Jon Beckloff, Sodexo Director of Child Nutrition
- Heather Davis, BPSD Teacher and Vice-President, Bartlesville Education Association
- Alana Murphy, BPSD Teacher and President, Bartlesville Education Association
- Blair Ellis, Parent & Exec. Dir of Bartlesville Public School Foundation

	BARTLESVILLE PUBLIC SCHOOLS	Return to Learn Plan 2021-2022	
	As required by the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) Fund Adopted: June 16, 2021 Board Review Date(s): December 13, 2021		Page 2 of 6

- Chuck McCauley, BPSD Superintendent of Schools

Public Comment During 2020-2021

The district provided the following opportunities for public comment on the district's Return to Learn plans and procedures:

- Survey with district staff
- Survey with district parents
- Superintendent McCauley's Zoom meeting with district certified staff @ 10:00am on July 9, 2020
- Superintendent McCauley's Zoom meeting with district support staff @ 1:00pm on July 9, 2020
- Social media posts on the district Facebook page
- Community meeting held at Custer Stadium @ 8:00 am on July 15, 2020
- Community meeting held at Custer Stadium @ 8:30 pm on July 15, 2020
- Monthly school board meetings - public comment opportunity on agendas

Safe Return to Learn and Continuity of Services for 2021-2022

As we prepare for the upcoming school year, we may continue to face some uncertainty regarding the impact of COVID-19. This document is intended to be a living document which will change as needed based on the current COVID-19 alert levels and recommendations from local, state and national health officials.

Return to Learn Task Force

The district's Pandemic Response Committee will continue to serve as the steering committee for a safe return to school environment.

Public Comment

Opportunities for public comment are available at monthly school board meetings. In addition, the public is invited to email any comments/suggestions regarding this Return to Learn Plan to CurtisSA@bps-ok.org.

	BARTLESVILLE PUBLIC SCHOOLS	Return to Learn Plan 2021-2022	
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Academic Needs of Students

Summer School and Extended Learning Opportunities

In an effort to prevent learning loss caused by the pandemic, the district has expanded summer school offerings during June and July 2021. Summer school is open to all elementary students, middle school students, and high school students. Extended School Year (ESY) is available for special education students. Credit recovery courses are available for secondary students. Special camps are available for students interested in art, music, and athletics and to support transitions to middle and high school.

Learning Options for 2021-2022

Parents and families will again be given these options so they may choose what best meets the needs of their children and family:

- Option 1: Traditional In-Person Learning (PreKindergarten–12th Grade)
- Option 2: Virtual Learning (PreKindergarten–12th Grade)
- Option 3: Blended Learning - a combination of traditional and virtual (Grades 6-12)

Tutoring

Before and after school tutoring is available to all students. Tutoring time is also built into the school day.

Other Student Needs

Nutrition

A free breakfast and lunch will be provided to all students during 2021-2022. Students participating in traditional in-person learning will eat in designated areas which may include classrooms, cafeterias, and outside dining areas. Virtual learning students will be offered a free grab-and-go breakfast and lunch at designated locations.

Transportation

Transportation will be provided for traditional in-person learning students. Buses will run normal routes. There may be times when increased social distancing and mask wearing are recommended. Pandemic procedures will be updated on a regular basis at BPSLEARN.COM.

Before and After School Care

Before and after school care is provided by the Richard Kane YMCA at various elementary school locations.

	BARTLESVILLE PUBLIC SCHOOLS	Return to Learn Plan 2021-2022	
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Physical Health

It is important that families partner with the district in monitoring the health of students and families. Families should refer to the district's Pandemic Procedures for the latest information on health and safety protocols. To assist families in monitoring the health of their students, the district is hiring six additional school nurses. The district's goal is to place a school nurse at each of the nine school sites in the district.

Social, Emotional and Mental Health Needs of Students and Staff

The social-emotional well-being of our students is as important as their academic learning. The district will offer the following Social and Emotional Learning (SEL) supports to students and staff:

- School clubs and activities are available to provide a sense of belonging to students.
- Art, drama, music, and athletics are available for students to engage with others and develop social skills.
- Participation in extracurricular activities also boosts academic performance.
- Counselors and Student and Family Support Coordinators are available to assist students with needs and make referrals to community resources.
- Community partners and local counseling organizations are invited to meet with students during the school day.
- The district partners with Grand Lake Mental Health to provide on-site counseling and staff Behavior Intervention Specialists.
- Bartlesville High School uses the Habitudes curriculum during its advisory period.
- Operation Eagle provides opportunities for students to explore Native American culture.
- Elementary schools will implement the PASS SEL curriculum in 2021-2022.
- District staff participate in the annual Woolaroc 8K event.
- The Director of Health and Safety is available to assist employees who need counseling and/or referrals to community partners.
- An annual Teacher of the Year Celebration is conducted to celebrate employee years of service, each site's Teacher of the Year and Rising Star Teacher, and the District Teacher of the Year and District Rising Star Teacher.
- An annual Classified Reception is conducted to celebrate employee years of service and the Classified Person of the Year.
- A discounted membership to the local YMCA is offered to employees through payroll deduction.
- A volleyball intramural competition between school school sites is available for employees.

	BARTLESVILLE PUBLIC SCHOOLS	Return to Learn Plan 2021-2022	
As required by the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) Fund Adopted: June 16, 2021 Board Review Date(s): December 13, 2021			Page 5 of 6

The district will continue to explore activities, curriculum and services to support the social, emotional and mental health needs of students and staff.

Maintaining the Health and Safety of Students

For detailed procedures regarding the health and safety of students, please refer to the district COVID-19 Pandemic Procedures. Some of these procedures are linked in the items below. The district has addressed the nine CDC safety recommendations as follows:

1. Universal and correct wearing of masks - what can be mandated is restricted by [Oklahoma SB 658](#); see *Face Coverings* under [District COVID-19 Alert Levels](#) as well as [Approved Face Coverings](#)
2. Modifying facilities to allow for physical distancing (e.g., use of cohorts/pods) - see *Distancing & Groups* under [District COVID-19 Alert Levels](#)
3. Handwashing and respiratory etiquette - see [Extraordinary hygiene and disinfection](#)
4. Cleaning and maintaining healthy facilities, including improving ventilation - see [Ventilation](#) as well as [Extraordinary hygiene and disinfection](#)
5. Contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments - see *Contact Tracing* under [District COVID-19 Alert Levels](#) as well as [Close, Proximate, and Direct Contacts](#)
6. Diagnostic and screening testing - see [Testing](#) & staff may request a work-related free rapid test 4 days after a suspected or known close contact or if symptomatic (the district has a CLIA waiver allowing it to conduct BinaxNOW tests provided by the state)
7. Efforts to provide vaccinations to school communities - the district coordinated with the county health department to offer all staff vaccinations in March and April of 2021 and before July 2021 the district had hosted three public vaccination clinics in its facilities, conducted by the county health department; that partnership will continue
8. Appropriate accommodations for children with disabilities with respect to health and safety policies - the district provides gowns, masks, and gloves for special education staff upon request and accommodates students with disabilities if they need alternative face coverings, etc.
9. Coordination with state and local health officials - the district continues to coordinate with the county health department and logs all positive cases, quarantines, and tests in the state Single-Sign-On portal

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Interruptions to Learning

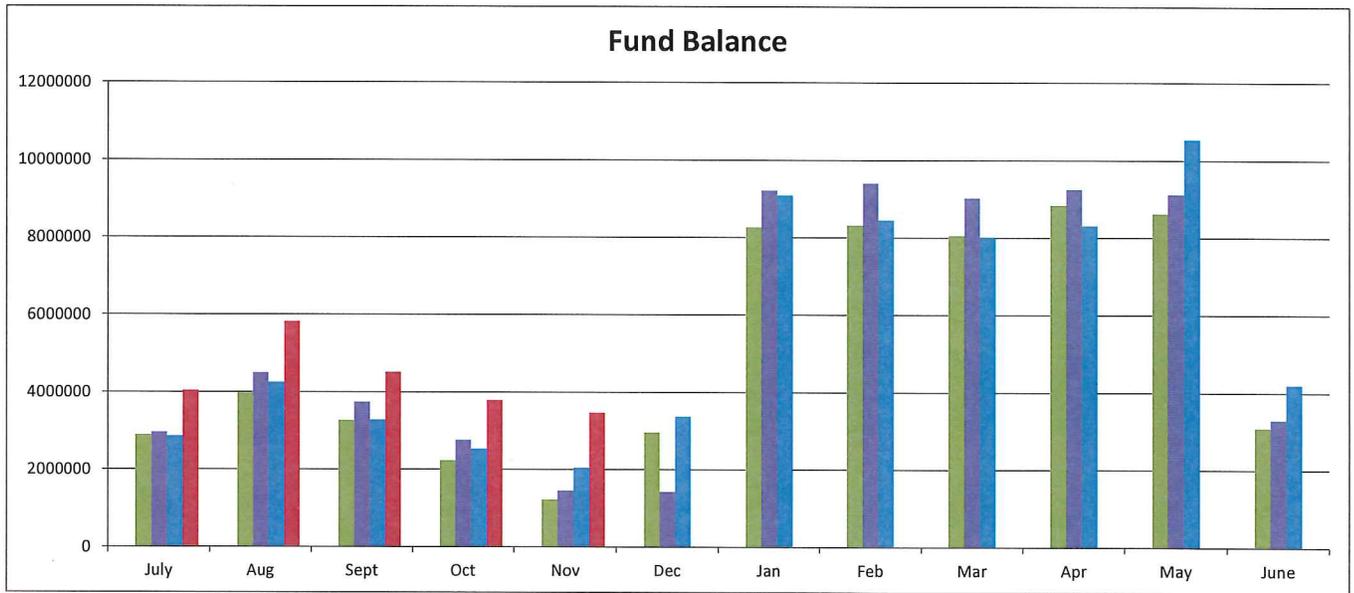
In the event of school closures due to COVID-19, the district will pivot to distance/remote learning days. Virtual instruction will be provided on distance learning days for most students. Each student will be provided with a Chromebook. Hotspots are available to help students with internet connectivity problems. Some elementary students may need to use learning packets on distance learning days.

Communication to Parents and Families

The district will communicate to parents and families through emails and text messages and the district website, including use of both SchoolMessenger and Remind messaging services.

Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2019-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 19	2,890,607	3,976,395	3,277,405	2,234,762	1,231,621	2,965,714	8,275,893	8,317,878	8,061,282	8,848,145	8,627,565	3,093,101
FY 20	2,958,917	4,501,529	3,739,634	2,767,640	1,461,034	1,436,214	9,216,612	9,408,239	9,028,227	9,249,665	9,125,141	3,297,997
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996							
FY22-FY21	1,172,465	1,566,808	1,233,986	1,259,619	1,426,692							

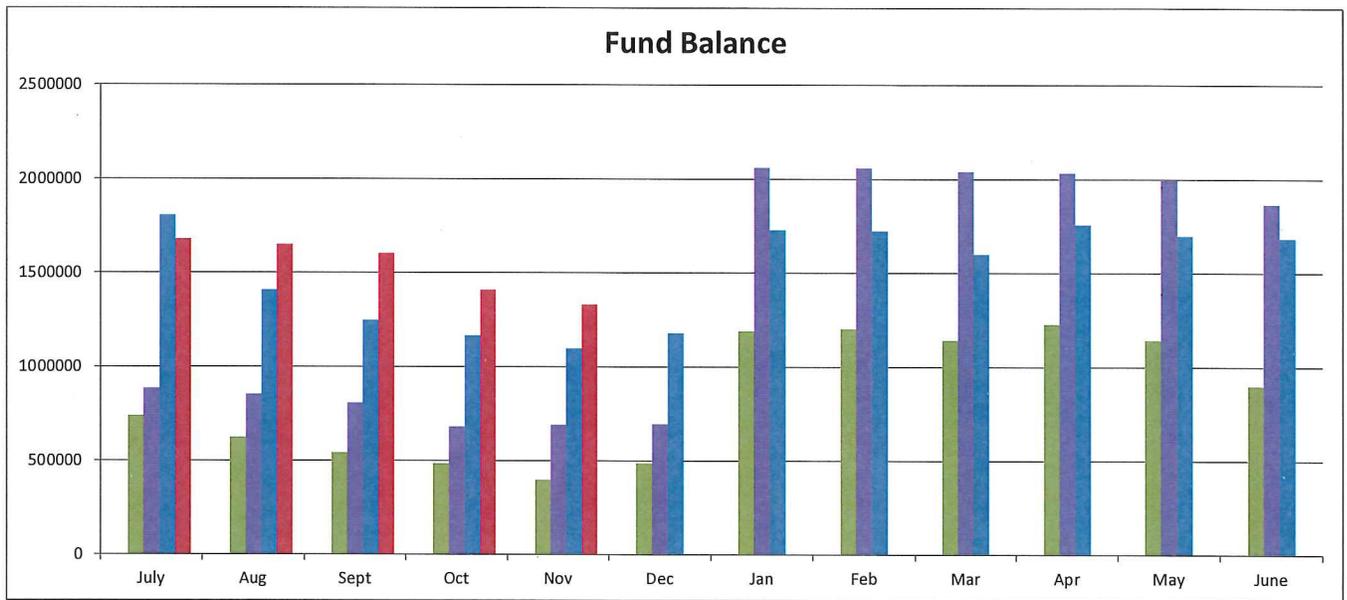


Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

	November	2021-22 Year to Date Total	Prior Year Year to Date Total
	<u> </u>	<u> </u>	<u> </u>
Beginning balance	\$ 3,791,124	\$ 4,200,803	\$ 3,297,997
<u>FY22-FY21</u>			
Local	7,695	241,410	380,017
County	20,687	222,245	206,968
State	2,281,433	10,254,054	9,455,570
Federal	1,681,604	3,798,831	1,917,915
Other sources	215	16,702	3,517
	<u>3,991,634</u>	<u>14,533,242</u>	<u>11,963,987</u>
 Total cash available	 7,782,758	 18,734,045	 15,261,984
<u>Requirements:</u>			
Salaries	2,408,037	8,166,804	7,641,021
Benefits	830,748	2,853,848	2,747,451
Professional services	45,086	222,402	138,236
Property services	232,333	1,115,622	852,134
Other purchased services	8,072	681,272	536,047
Supplies & materials	526,703	1,216,413	1,149,528
Property	4,813	656,027	125,008
Other uses	252,970	347,661	25,255
	<u>4,308,762</u>	<u>15,260,049</u>	<u>13,214,680</u>
 Ending balance	 <u>3,473,996</u>	 <u>3,473,996</u>	 <u>2,047,304</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2019-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 19	740,048	624,113	541,648	485,451	397,618	486,040	1,190,675	1,201,836	1,141,753	1,227,520	1,143,492	899,450
FY 20	885,140	853,862	808,023	680,579	691,925	694,312	2,060,540	2,058,167	2,040,158	2,033,537	1,994,515	1,865,430
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742							
FY22-FY21	(128,061)	242,384	354,888	241,725	232,612							



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>November</u>	<u>2021-22 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 1,409,125	\$ 1,684,445	\$ 1,865,431
 <u>Revenue:</u>			
Local	805	25,024	24,870
County		-	
State		136	100
Federal		-	
Other sources		-	
	<u>805</u>	<u>25,160</u>	<u>24,970</u>
Total cash available	1,409,930	1,709,605	1,890,401
 <u>Requirements:</u>			
Salaries			
Benefits			
Professional services		47,200	50,704
Property services	74,573	283,463	302,207
Other purchased services		-	
Supplies & materials	4,615	13,883	30,316
Property		34,317	409,044
Other uses		-	
	<u>79,188</u>	<u>378,863</u>	<u>792,271</u>
Ending balance	<u><u>1,330,742</u></u>	<u><u>1,330,742</u></u>	<u><u>1,098,130</u></u>

MINUTES OF THE BOARD OF EDUCATION REGULAR MEETING - November 15, 2021

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room at 1100 South Jennings Ave., Bartlesville, OK 74003 on Monday, November 15, 2021 at 5:30 PM.

Absent: Rick Boswell, Kinder Shamhart, **Present:** Scott Bilger, Randy Herren, Suzy Keirse, Andrea Nightingale, Kevin Sitton. Present: 5, Absent: 2.

I. Call Meeting to Order

II. Flag Salute

III. Spotlight

III.A. Spotlight Bartlesville FFA Success at 2021 National FFA Convention

Bruin Agriculture teacher Mr. Marty Jones introduced the students and described their accomplishments.

IV. Public Comment

There were no public comments.

V. Superintendent's Report

V.A. 2021-22 School Year Update

Executive Director of Technology and Communications Granger Meador reviewed the update for the Pandemic Response Committee. Executive Director of Personnel and Federal Programs Stephanie Curtis updated the board regarding ESSER funds.

V.B. 2022 Board Meeting Calendar

V.C. Financial Report

Chief Financial Officer Preston Birk reviewed the financial report.

V.D. Upcoming Board of Education Meetings

- Regular Meeting - Monday, December 13, 2021; 5:30 p.m.

VI. Consent Agenda

VI.A. Approval of Minutes as set out on Attachment "A"

- October 18, 2021 (Regular Meeting)
- October 19, 2021 (Special Meeting)
- October 20, 2021 (Special Meeting)

VI.B. Approval of Purchase Orders and Change Orders to date as set out on Attachment "B"

VI.C. Acceptance of Financial Reports for October 2021 as set out on Attachment "C"

VI.D. Approval of Personnel - Appointments, Resignations, Changes of Status - as set out on Attachment "D"

VI.E. Acceptance of Donations as set out on Attachment "E"

VI.F. Acceptance of Treasurer's Report as set out on Attachments "F"

VI.G. Acceptance of Activity Fund Report as set out on Attachment "G"

VI.H. Declaration of Items as Surplus as set out on Attachment "H"

VI.I. Approval of Lease Purchase Items as set out on Attachment "I"

VI.J. Discussion and possible board action on the 2022 Annual School Election Resolution to elect school board members for Board Office Numbers 2, 4, & 5 as set out on Attachment "J"

VI.K. Approval of Activity Fund Fundraising Expenditures as set out on Attachment "K"

Order #1.2021 – Motion Passed to approve Consent Agenda Items A through K. This motion, made by Andrea Nightingale and seconded by Kevin Sitton, Passed. Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Andrea Nightingale: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0

VII. Action Topics

VII.A. Discussion and possible board action to approve the Bartlesville Public Schools Foundation to accept qualifying donations pursuant to the Oklahoma Equal Opportunity Education Scholarship Act (68 O.S. section 2357.206), which went into effect November 1, 2021

Bartlesville Public Schools Foundation Executive Director Blair Ellis described the details of the tax credit.

Order #2.2021 – Motion Passed to approve the Bartlesville Public Schools Foundation to accept qualifying donations pursuant to the Oklahoma Equal Opportunity Education Scholarship Act (68 O.S. section 2357.206). This motion, made by Kevin Sitton and seconded by Suzy Keirse, Passed. Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Andrea Nightingale: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0

VIII. Public Comment

There were no public comments.

IX. New Business

There was no new business.

X. Adjournment

There being no further business, the meeting adjourned at 5:56 p.m.

**REGULAR MEETING)
STATE OF OKLAHOMA) SS
COUNTY OF WASHINGTON)**

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2020, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

I also certify that at least 24 hours prior to this regular meeting, excluding Saturdays, Sundays, and holidays, notice of the date, time, and place, and agenda of this meeting was posted in prominent public view at the location of this meeting.

2021-2022 Fiscal Year
Encumbrance Orders for Approval
December 13, 2021

The following list of Encumbrance Orders (Purchase Orders), totaling \$314,725.02 is submitted for consideration by the Bartlesville Board of Education for the date of November 11, 2021 through December 09, 2021 from the 2021-2022 Fiscal Year funds.

I, Preston Birk, hereby certify the amount of each encumbrance order has been entered against the designated appropriation accounts and all these encumbrance orders are within the authorized available balance of said appropriations for the 2021-2022 Fiscal



Preston Birk

RECOMMENDATION: That the Board of Education adopts a motion to approve Purchase Orders (as listed in the attached reports) in the amount of \$314,725.02.

Submitted to the Board of Education
December 13, 2021

2021-2022 Fiscal Year

	FUND	P.O. #'s	AMOUNT
11	General	833 - 955	\$ 297,538.67
21	Building		
22	Child Nutrition Fund	46 - 47	\$ 7,786.85
31	2019 Bond - Projects		
37	Combined Purpose Series 2013A	51 - 55	\$ 9,399.50
81	Gifts Fund		
	TOTAL		\$ 314,725.02

GRAND TOTAL: **\$ 314,725.02**

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
833	11/11/2021	MARGARET HICKS	INSTRUCT-SRVCS-563/OEJOM/MMS BLANKET PO FOR JOHNSON O'MALLEY EVENTS AND CLASSES SPEAKING & DANCING	1,200.00
834	11/11/2021	AMAZON CAPTIAL SERVICES INC	COCURR-SPLYS-552/SS/ESC (8) FEETECH FS90R 360 DEGREE CONTINUOUS ROTATION MICRO SERVO MOTOR (ROBOT CONTROLS) PER CART	191.92
835	11/11/2021	BLANK SHIRTS INC	COCURR-SPLYS-469/SS/ESC BLANK SHIRTS & HATS FOR STEM PROGRAM AT MADISON MIDDLE SCHOOL PER BLANK APPAREL ORDER # AX24772 SHIPPING	1,038.47
836	11/15/2021	STAPLES CONTRACT & COMMERCIAL INC	TECH-RLDT-SPLYS-035/GATE/HOOVER (2) HP 910XL/910 BLACK HIGH YIELD AND CYAN/MAGENTA/YELLOW STANDARD YIELD CARTRIDGES, 4/PACK, ITEM # 24388284 (1) HP OFFICE JET PRO 8025E WIRELESS COLOR ALL-IN ONE PRINTER, ITEM # 24455371 PER CART	343.77
837	11/15/2021	ROBOTICS EDUCATION AND	DUES & FEES-552/SS/ESC BLANKET PO FOR TEAM REGISTRATION AND TEAM COMPETITION FEES FOR SY 21-22	600.00
838	11/15/2021	PITSCO/SYNERGISTIC SYSTEMS	FURN/FIX-469/SS/ESC (2) TALL CABINETS (72' X 41" X23.75"), W40357 (1) PITSCO MAKER SPACE CART PLUS, W45945 PER QUOTE SJG76103-1	6,135.00
839	11/15/2021	KELVIN	GENL-SPLYS-412/CENTRAL (5) COMPLEX MACHINE CONTEST INVENTORS CLASS PACK (2) AIR POWERED DRAGSTER WOOD BLANK BULK PACK SHIPPING	863.90
840	11/15/2021	STAPLES CONTRACT & COMMERCIAL INC	GENL-TECH-RLDT-COPY-SPLYS-015/BHS BLANKET PO FOR OFFICE SUPPLIES INCLUDED: MISC. CONSUMABLE TECHNOLOGY, ZIP DRIVES, KEYBOARDS, MICE, COPY, TONER & PRINT SUPPLIES ETC.	1,500.00
841	11/15/2021	PALEN MUSIC CENTER INC	COCURR-SPLYS-026/IM/BHS (1) 1/2 SIZE MAPLE LEAF BASS BAG	114.00
842	11/15/2021	SCHOOL NURSE SUPPLY INC	HEALTH-FIRST-AID-SPLYS-015/WILSON MISC. HEALTH/FIRST-AID SUPPLIES AS FOLLOWS: (1) SLIMLINE LED OTOSCOPE (1) SAFETEC STING RELIEF PER CART SHIPPING	56.60
843	11/15/2021	USI INC.	GENL-SPLYS-015/WILSON (6) USI STANDARD GLOSS 3 MIL LAMINATING FILM PER QUOTE SHIPPING	299.78
844	11/15/2021	INSTITUTE FR MULTI SENSORY EDUC LLC	BOOKS-015/WAYSIDE	167.72

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PO No	Date	Vendor	Description	Amount
			(5) INTERVENTIONS FOR ALL: PHONOLOGICAL AWARENESS K-2	
			PER CART	
			SHIPPING	
845	11/15/2021	LITERACY RESOURCES, LLC	GENL-SPLYS-015/WAYSIDE	604.72
			(7) PHONEMIC AWARENESS PRIMARY 2020 (ENGLISH)	
			PER CART	
			SHIPPING	
846	11/15/2021	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/BHS	29.98
			MISC. GENERAL SUPPLIES AS FOLLOWS: BINDER, POCKET ORGANIZER AND HOOKS	
			PER CART	
847	11/15/2021	HADDOCK CORPORATION	TECH-RLDT-SPLYS-511/SS/ESC	13,175.00
			(3) VIRTUAL REALITY HEADSETS AND 8 HAND CONTROLLERS WITH PORTABLE STORAGE CASE, CVR2-CRS-8	
			(1) ANNUAL LICENSE FOR (1) SITE, CVRCCP1	
			(1) ONLINE PROFESSIONAL DEVELOPMENT FEE, CVR-CPD-1	
			(3) AUGMENTED REALITY CUBE, CVR-ASC-CUB-8	
			INCLUDES SHIPPING \$210.00	
			PER PROPOSAL # 00063000	
848	11/15/2021	FUN AND FUNCTION, LLC	ADAPTIVE-SPLYS-628/SS/ESC	933.98
			(2) SAFETY LANDING MATS, MW6251	
			PER QUOTE 2023	
849	11/15/2021	SCHOLASTIC EDUCATION	BOOKS-628/SS/ESC	193.94
			MISC. BOOKS FOR MADISON MIDDLE SCHOOL SPECIAL EDUCATION CLASSROOM	
			LESS DISCOUNT -\$5.00	
			PER QUOTE 60B443E33B2FA03260172595F4	
			SHIPPING	
850	11/15/2021	SCHOOL OUTFITTERS	COURR-SPLYS-628/SS/ESC	733.96
			(2) MY AMERICAN DOODLE MAP RUGS	
			PER CART	
			SHIPPING	
851	11/15/2021	SCHOOL SPECIALTY INC.	ADAPTIVE-SPLYS-628/SS/ESC	2,177.51
			MISC. ADPATIVE SUPPLIES FOR PHYSICAL THERAPY STUDENTS TO INCLUDE: STABILITY BALL CHAIR, WEIGHTED BLANKETS, WEIGHTED VESTS, EXPAND-O MAT ETC.	
			PER CART 1013196634	
852	11/15/2021	AMAZON CAPTIAL SERVICES INC	AUDIOVISUAL-SPLYS-628/SS/ESC	688.08
			MISC. HEADPHONES FOR SPECIAL EDUCATION CLASSROOM (10) , PHILIPS BASS+ BH305, (171) (2) BULK CLASSRRROM HEADPHONES (10 PACK), (445)	
			PER CART	
853	11/15/2021	PEARSON	BOOKS-511/SS/ESC	1,232.06

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PO No	Date	Vendor	Description	Amount
			MISC. DRA BOOKS	
			PER QUOTE/PROFORMA NUMBER 139680	
			SHIPPING	
854	11/15/2021	ORIENTAL TRADING	GENL-SPLYS-511/SS/ESC	89.88
			MISC. GENERAL SUPPLIES AS FOLLOWS: (8) PIG SHAPED BALLOON (3) PIG ERASERS	
			PER CART	
			SHIPPING	
855	11/15/2021	BARNES & NOBLE BOOKSELLERS	BOOKS-511/SS/ESC	625.16
			MISC. BOOKS PER QUOTE 1351817	
856	11/15/2021	WILLIAM J GROOME III	VOID NO LONGER STOCK ITEM	0.00
857	11/15/2021	1 WORLD GLOBES & MAPS LLC	COCURR-SPLYS-511/SS/ESC	289.95
			(1) SPANISH LANGUAGE CENTRAL AMERICA & CARRIBBEAN PHYSICAL/POLITICAL MAP, EDI-406.12	
			SHIPPING	
858	11/16/2021	SUPER DUPER PUBLICATIONS	GENL-TESTING-SPLYS-628/SS/ESC	6,620.56
			MISC. GENERAL SUPPLIES SUCH AS: GAMES, STICKERS, FUN SHEETS, CARDS, ETC. (2) OWLS-2 TEST KIT	
			PER QUOTE/INVOICE NO. 2695561A	
859	11/16/2021	GREENWOOD PUBLISHING GROUP LLC DBA	BOOKS-628/SS/ESC	17,360.00
			BOOKS, FOUNTAS/FPC KITS PER QUOTE # 5855340	
			SHIPPING	
860	11/16/2021	LAKESHORE EQUIPMENT COMPANY DBA	FURN/FIX-628/SS/ESC	8,500.60
			MISC. FLEX SPACE SEATING AND TABLES	
			PER QUOTE 6434	
861	11/16/2021	RIFTON EQUIPMENT	FURN/FIX-ADAPTIVE-SPLYS-628/SS/ESC	7,233.75
			MISC. ADAPTIVE CHAIRS FOR SPECIAL NEEDS STUDENTS AND SEATBELTS FOR ADAPTIVE CHAIRS	
			PER QUOTE 94806	
862	11/16/2021	WAL-MART COMMUNITY	FURN/FIX-092/015/WAYSIDE	87.67
			MISC. LAMPS AS FOLLOWS: (1) MAINSTAYS CHARCOAL METAL TRANSITION EYAGERE SHELF FLOOR LAMP (1) MAINSTAYS 3.5 WATT DIMMABLE LED DESK LAMP (1) MAINSTAYS 3 HEAD FLOOR LAMP	
863	11/16/2021	OK MUSIC EDUCATORS ASSOC	REGISTRATION-027/VM/BHS	380.00
			(4) REGISTRATIONS FOR OKMEA WINTER CONFERENCE 01/20/2022 TO 01/22/2022 TULSA, OK	
			ATTENDING: TAMARA WALKER, ALEX RIVERA, SARA LONG & MARISSA SHAW ***MARJORIE GREEN IS FREE***	
864	11/16/2021	AMAZON CAPTIAL SERVICES INC	BOOKS-081//JANE PHILLIPS	1,350.00

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PO No	Date	Vendor	Description	Amount
			BLANKET PO FOR MISC. BOOKS USING BARLTESVILLE EDUCATION PROMINSE FUNDS SUCH AS ONE FISH TWO FIS, HOPP AND POP, BEAR STAYS UP FOR CHRISTMAS, ETC.	
865	11/16/2021	REALLY GREAT READING COMPANY, LLC	COCURR-TECH-RLDT-SPLYS-628/SS/ESC HD WORD CLASSROOM SETUP, FOUNDATIONS INCLUDES SHIPPING AT \$1,888.60 PER QUOTE # 18750	20,774.60
866	11/16/2021	PITSCO/SYNERGISTIC SYSTEMS	COCURR-SPLYS-412/CENTRAL MISC CO-CURRICULAR SUPPLIES TO INCLUDE ADVANCED ROCKET FIN MATERIAL, BODY TUBES, ROCKET CONE PEDESTAL, BASSWOOD PACK, PING-PONG BALLS, ETC. PER QUOTE SJG75956-1	616.50
867	11/16/2021	THERAPY SHOPPE INC	ADAPTIVE-SPLYS-628/SS/ESC MISC. ADAPTIVE SUPPLIES TO INCLUDE HONEY BEE TREE, DINO POPPER, BIG POPPER, BOOGIE BOARD SCRIBBLE'N PLAY, ETC. PER QUOTE # 73098 SHIPPING	166.03
868	11/16/2021	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-628/SS/ESC MISC. ADAPTIVE SUPPLIES FOR SPEECH THERAPY AS FOLLOWS: (4) CHILDREN'S STABILITY BALL CHAIRS PER CART DATED 11/10/2021	236.52
869	11/16/2021	ENABLING DEVICES	ADAPTIVE-SPLYS-628/SS/ESC MISC. ADAPTIVE SUPPLIES FOR PHYSICAL THERAPY TO INCLUDE (1) ATL BUNDLE (1) EYE TALKS - EYE TALK 4 PACK WITH ONE BALCK BASE PER QUOTE 103445 SHIPPING	718.90
870	11/16/2021	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-628/SS/ESC BLANKET PO FOR MISC. ADAPTIVE SUPPLIES FOR PHYSICAL THERAPY AS FOLLOWS: (1) WALLABY PEDIATRIC FOLDING WHEELCHAIR, FIRE TRUCK RED, 12 INCH (1) DRIVE MEDICAL DFL19- ULTRA LIGHT WEIGHT FOLDING WHEEL CHAIR PER CART	500.00
871	11/17/2021	ASM, LLC	ADAPTIVE-SPLYS-628/SS/ESC misc. ADAPTIVE SUPPLIES AS FOLLOWS: (1) EASY STAND STANDER BANTAM SMALL PACKAGE GREEN PER QUOTE # 26419-25011-89	5,186.70
872	11/17/2021	TTF SOLUTIONS LLC	INSTRUCTIONAL-SRVCS-041/SS/ESC BLANKET PO - TELEPRACTICE SIGN LANGUAGE INTERPRETER FOR THE REMAINDER OF SY 21-22 WITH STUDENT AT RANCH HEIGHTS ELEMENTARY	50,000.00
873	11/17/2021	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/BHS (3) BOARD GAMES SECRET HITLER FOR SICIAL STUDIES	105.00
874	11/17/2021	WEST MUSIC COMPANY INC	GENL-SPLYS-015/HOOVER	45.90

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PO No	Date	Vendor	Description	Amount
			(1) JOURNEY AROUND THE WORLD, ITEM # 861336	
			PER CART	
			SHIPPING	
875	11/17/2021	CONNECTED KIDS INC	INSTRUCT-PROG-IMPROV-SRVCS-795/SS/ESC CONNECTED KIDS WORKSHOP - HOW TO SUPPORT STUDENTS FROM TRAUMA IN SCHOOL ON 2/21/2022 AT BHS FINE ARTS CENTER	1,800.00
876	11/17/2021	CDW-G	GENL-SPLYS-054/SS/ESC (1) NOTEBOOK CARRYING CASE PER QUOTE # MMBV679	40.21
877	11/17/2021	NATIONAL GEOGRAPHIC SOCIETY	MAGAZINES-511/SS/ESC (60) NATIONAL GEOGRAPHIC HISTORY MAGAZINE SUBSCRIPTION	1,440.00
			SHIPMAGIC CODE	
			FOR BOOMER/LAWSON	
878	11/17/2021	ROBOSOURCE LLC	COCURR-SPLYS-412/CENTRAL MISC. COCURRICULAR SUPPLIES SUCH AS DIAGONAL CUTTING PLIERS, LONG NOSE PLIERS, MEASURING TAPE ETC. PER ORDER FORM DATED 11/17/2021 BUY 10+ STICKER SHEETRS, SAVE 40% \$-11.40 SHIPPING	2,158.15
879	11/29/2021	SCHOOL SPECIALTY INC.	ADAPTIVE-SPLYS-628/SS/ESC MISC, SUPPLIES FOR SPEECH THERAPY TO INCLUDE EARMUFF HEARING PROTECTORS, GAMES, PUZZLES, ETC. PER QUOTE # Q-130263	1,323.18
880	11/29/2021	LAKESHORE EQUIPMENT COMPANY DBA	ADAPTIVE-SPLYS-628/SS/ESC MISC. SUPPLIES FOR OCCUPATIONAL THERAPY TO INCLUDE BEADS, MAGNETIC LETTERS, SORTING BOXE, ETC. PER QUOTE # 12619	1,690.62
881	11/29/2021	DEMCO, INC.	CO-CURR-SPLYS-628/SS/ESC MISC, CO-CURRICULAR SUPPLIES FOR SPECIAL EDUCATION TO INCLUDE PUZZLES AND BOOKMARKS, ETC PER QUOTE 2472506 SHIPPING	34.43
882	11/29/2021	SCHOOL SPECIALTY INC.	ADAPTIVE-SPLYS-628/SS/ESC MISC. ADAPTIVE SUPPLIES FOR SPECIAL EDUCATION TO INCLUDE CANDO MASSAGE BALLS PER CART # 1013196634	27.87
883	11/29/2021	THERAPY SHOPPE INC	CO-CURR-SPLYS-628/SS/ESC MISC. CO-CURRICULAR SUPPLES FOR SPECIAL EDUCATION TO INCLUDE MANDALA COLRING BOOKS, FIDGETS, TIMERS, SENSORIMOTOR ACTIVITIES, ECT. PER CART RECEIVED 11/29/2021 SHIPPING	192.78
884	11/29/2021	THE MAP SHOP	COCURR-SPLYS-628/SS/ESC	44.96

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PO No	Date	Vendor	Description	Amount
			MISC. CO-CURRICULAR SUPPLIES FOR SPECIAL EDUCATION TO INCLUDE (2) US SCRUNCH MAPS	
			PER CART DATED 10/18/2021	
			SHIPPING	
885	11/29/2021	REALLY GOOD STUFF LLC	FURN/FIX-628/SS/ESC	515.18
			(2) REALLY GOOD MAIL CENTERS FOR SPECIAL EDUCATION CLASSROOM	
			PER CART DATED 10/18/2021	
			SHIPPING	
886	11/29/2021	SOUTHPAW ENTERPRISES	ADAPTIVE-SPLYS-628/SS/ESC	149.00
			MISC. ADAPTIVE SUPPLIES FOR OCCUPATIONAL THERAPY (SCOOTER BOARD)	
			PER CART DATED 11/15/2021	
887	11/29/2021	ENABLING DEVICES	ADAPTIVE-SPLYS-628/SS/ESC	798.60
			MISC. ADAPTIVE SUPPLIES FOR OCCUPATIONAL THERAPY MATERIALS	
			PER QUOTE # 105420	
			SHIPPING	
888	11/29/2021	LAKESHORE EQUIPMENT COMPANY DBA	FURN/FIX-COCURR-SPLYS-628/SS/ESC	1,962.48
			MISC. MATERIALS AND FLEX SPACE SEATING, ETC. FOR SPECIAL EDUCATION	
			PER QUOTE 5805	
889	11/29/2021	THERAPY SHOPPE INC	ADAPTIVE-SPLYS-628/SS/ESC	6,689.75
			MISC. OCCUPATIONAL THERAPY SUPPLIES TO INCLUDE THERAPY PUTTY, WEIGHTED VESTS, LAP PADS, BRIGHLINES PAPER, HANDWRITING TABLETS, WOBBLE STOOLS, WEIGHTED BALL SEAT, ETC.	
			PER QUOTE # 73189	
			SHIPPING	
890	11/29/2021	MAXI AIDS INC	ADAPTIVE-SPLYS-628/SS/ESC	2,914.50
			(3) COMFORT CONTEGO LISTENING SYSTEM WITH NECK LOOP	
			PER CART DATED 11/17/2021	
891	11/29/2021	LAKESHORE EQUIPMENT COMPANY DBA	FURN/FIX-ADAPT-SPLYS-628/SS/ESC	5,632.11
			MISC. MATERIALS AND FLEX SPACE SEATING ETC. FOR SPEECH THERAPY	
			PER QUOTE 7253	
892	11/29/2021	DC THEATRICKS	GENL-SPLYS-511/SS/ESC	129.65
			(1) PIG MASCOT	
			PER CART DATED 11/18/2021	
			SHIPPING	
893	11/29/2021	AMAZON CAPTIAL SERVICES INC	BOOKS-081/015/JANE PHILLIPS	900.00
			BLANKET FOR ADDITIONAL MISC. BOOKS USING BARTLESVILLE EDUCATION PROMISE SUCH AS STONE FOX, THE BAD GUYS IN MISSION UNPLUCKABLE, OLIVER THE OTHER REINDEER AND MANY MORE, ETC.	
			PER CART DATED 11/17/2021	
894	11/30/2021	KITS FOR KIDZ	GENL-FIRST-AID-SPLYS-511/SS/ESC	2,505.00

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			MISC. HEALTH & FIRST-AID SUPPLIES AS FOLLOWS: (50) BACKPACK FILLED WITH ELEMENTARY SCHOOL SUPPLIES GRADE K-5 (50) BACKPACK FILLED WITH JUNIOR HIGH SUPPLIES GRADE 6-12 (20) HYGEINE KIT: CHILD, PACKED IN A TOILETRY CASE (50) HYGEINE KIT: YOUNG ADULT, PACKED IN A TOILETRY CASE (50) HYGEINE KIT: ADULT, PACKED IN A TOILETRY CASE PER ORDER FORM SHIPPING	
895	11/30/2021	COCHLEAR AMERICAS	ADAPTIVE-SPLYS-054/SS/ESC (1) CR310 COCHLEAR REMOTE CONTROL PACKED FOR HEARING IMAIPIRED STUDENT PER QUOTATION ORDER NUMBER 9083272 SHIPPING	120.00
896	11/30/2021	LACIE A AUTRY	TRAVEL-035/SS/ESC MILEAGE REIMBURSEMENT TO NORMAN, OK TO ATTEND K20 INNOVATION LEARNING INSTITUTE ON 12/2/2021	200.00
897	11/30/2021	FAIRVIEW LEARNING, LLC	TECH-RLTD-SPLYS-628/SS/ESC (1) FAIRVIEW LEARNING ONLINE TOOL SUBSCRIPTION (ACCESS TO INCLUDE ASSESSMENTS AND STUDENT GAMES) DAWN SCHAPER - CENTRAL MIDDLE SCHOOL	510.00
898	11/30/2021	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-019/TECH/ESC (2) TAPE GUN HOLDERS PER CART RECEIVED 11/30/2021 SHIPPING	88.98
899	11/30/2021	BARNES & NOBLE BOOKSELLERS	WORKBOOKS-015/CENTRAL (1) KEEPING THE WONDER: AN EDUCATOR'S GUIDE TO MAGICAL, ENGAGING, AND JOYFUL LEARNING PER CART SHIPPING	31.94
900	11/30/2021	TULSA HOTEL PARTNERS LLC	TRAVEL-027/VM/BHS (6) HOTEL ROOMS FOR OKMEA WINTER CONFERENCE IN TULSA, OK (2) ROOMS FOR (3) NIGHTS 01/19-21/2022 (4) PARKING AT \$30.00 FOR FOUR DAYS \$120.00 ATTENDEES TAMARA WALKER ALEX RIVERA	852.00
901	11/30/2021	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-015/HOOVER MISC. OFFICE SUPPLIES TO INCLUDE STICKY NOTES AND FILE FOLDERS	79.66
902	12/01/2021	CTBOOK HOLDINGS LLC	BOOKS-511/SS/ESC MISC. PAPERBACK BOOKS PER QUOTE #BB32950	1,056.75
903	12/01/2021	JOHN Q HAMMONS RVOC TR12281989	TRAVEL-027/VM/BHS ROOM FOR ALEX RIVERA FOR OKCDA ALL STATE OKALHOMA CITY JAN. 6 - 8, 2022 (1) ROOM FOR (2) NIGHTS	308.00
904	12/01/2021	JOHN Q HAMMONS RVOC TR12281989	TRAVEL-027/VM/BHS	308.00

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			ROOM FOR SARA LONG FOR OKCDA ALL STATE OKALHOMA CITY JAN. 6 - 8, 2022 (1) ROOM FOR (2) NIGHTS	
905	12/01/2021	JAIRO A RIVERA	TRAVEL-027/VM/BHS BLANKET PO FOR TRAVEL TO OKMEA WINTER CONFERENCE & OKCDA JH ALL-STATE FESTIVAL	330.00
			OKCDA JAN 6-8, 2022 IN OKC, OK OKMEA JAN 19-22, 2022 IN TULSA, OK	
906	12/01/2021	SARAH DAWN LONG	TRAVEL-027/VM/BHS BLANKET PO FOR TRAVEL REIMBURSEMENT TO OKMEA WINTER CONFERENCE & OKCDA FESTIVAL	381.52
			OKCDA JAN 6-8, 2022 IN OKC, OK OKMEA JAN 19-22, 2022 IN TULSA, OK	
907	12/01/2021	MARISSA RENEE SHAW	TRAVEL-027/VM/BHS BLANKET PO FOR TRAVEL REIMBURSEMENT TO OKMEA WINTER CONFERENCE & OKCDA FESTIVAL	330.00
			OKCDA JAN 6-8, 2022 IN OKC, OK OKMEA JAN 19-22, 2022 IN TULSA, OK	
908	12/01/2021	MARJORIE C GREEN	TRAVEL-027/VM/BHS BLANKET PO FOR TRAVEL REIMBURSEMENT WHILE ATTENDING TO OKMEA WINTER CONFERENCE	218.82
			OKMEA JAN 19-22, 2022 IN TULSA, OK	
909	12/01/2021	TAMARA L WALKER	TRAVEL-027/VM/BHS BLANKET PO FOR TRAVEL REIMBURSEMENT WHILE ATTENDING TO OKMEA WINTER CONFERENCE	218.82
			OKMEA JAN 19-22, 2022 IN TULSA, OK	
910	12/01/2021	DOUBLETREE HOTEL	TRAVEL-027/VM/BHS ROOM FOR SARA LONG FOR OKMEA CONFERENCE TULSA, OK JAN 19-22, 2022	351.00
			(1) ROOM FOR (3) NIGHTS	
911	12/01/2021	STAPLES CONTRACT & COMMERCIAL INC	GENL-COPY-SPLYS-015/BHS BLANKET PO FOR MISC. OFFICE SUPPLIES AND PAPER ETC.	500.00
912	12/01/2021	HIGHWAY MAN SIGNS LLC	FURN/FIX-083/RANCH HEIGHTS (2) SIGNS FOR TWO TEACHERS JOINING STAFF IN JANUARY PER ESTIMATE 7709	50.00
913	12/01/2021	OKLAHOMA SCHOOLS INSURANCE GROUP	LIAB-INSUR-CLAIM-011/TRANS BLANKET PO FOR DEDUCTIBLE FOR VEHICLE INSURANCE CLAIMS	3,000.00
914	12/02/2021	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-000/AP/ESC BLANKET PO FOR MISC. SUPPLIES ETC. FOR THE DISTRICT INCLUDING 1099 TAX FORMS & ENVELOPES	500.00
915	12/02/2021	CASAD COMPANY INC.	COCURR-SPLYS-469/SS/ESC MISC. CO-CURRICULAR SUPPLIES FOR STEM PROGRAM AT MADISON (200) WATER BOTTLES, ITEM TSB129B - 20 OZ. TO LEARN ENTREPRENUERSHIP. WILL DEVELOP, CREATE, BRAND AND MARKET PRODUCT	721.60
			SHIPPING	
916	12/02/2021	LEAVING THE VILLAGE LLC	REGISTRATION-795/SS/ESC	1,125.00

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			REGISTRATION FOR LADONNA CHANCELLOR, MANDY LUMBLEY AND SHAWN INHOFF TO ATTEND ADMINISTRATORS' GUIDE TO IMPLEMENTING RESTORATIVE PRACTICES	
			JANUARY 24-25, 2022 IN LITTLE ROCK, AR	
917	12/02/2021	STAPLES CONTRACT & COMMERCIAL INC	4340 HP PRINTER AND INK CARTRIDGES FOR STEM PROGRAM AT MADISON PER CART DATED 11/18/2021	624.67
918	12/02/2021	USCUTTER, INC	COCURR-SPLYS-469/SS/ESC HEAT PRESS VINYLE ETC. TO LEARN ENTREPRENEURSHIP FOR STEM PROGRAM AT MADISON. WILL DEVELOP, CREATE, BRAND AND MARKET PRODUCT. PER ORDER SUMMARY RECEIVED 12/02/2021 SHIPPING	2,702.90
919	12/03/2021	STAPLES CONTRACT & COMMERCIAL INC	FURN/FIX-628/SS/ESC (7) SAFCO APLPHABETTER DESKS FOR STUDENTS CHRISTY ALLGOOD - 3 DRENA GOREE - 3 ROBYN SCOTT - 1	2,113.93
920	12/06/2021	SUPER DUPER PUBLICATIONS	AUDIOVISUAL-SPLYS-015/HOOVER MISC. INSTRUCTIONAL MATERIALS FOR SPEECH, ETC. PER CART DATED 12/2/2021	91.60
921	12/06/2021	KAPLAN SCHOOL SUPPLY CORP	COCURR-SPLYS-643/SS/ESC MISC. EARLY CHILDHOOD SUPPLIES FOR SPECIAL EDUCATION STUDENTS SUCH AS SENSROY RAINBOW BLOCKS, EMOTION FLOOR CUSHIONS, LIGHT FILTERS, ETC. PER SHOPPING CART ID: W8811902 SHIPPING	459.48
922	12/06/2021	AMAZON CAPTIAL SERVICES INC	COCURR-FURN/FIX-SPLYS-643/SS/ESC BLANKET PO MISC. EARLY CHILDHOOD SUPPLIES FOR SPECIAL EDUCATION STUDENTS TO INCLUDE CHILD FACTORY RESTFUL CORNER CLASSROOM FURNITURE, PUZZLES, BATTERIES, FIDGET TOYS, BOOKS, LITTLE TIKES WASHER DRYER, ETC. PER CARTS DATED 10/27/2021 & 12/01/2021	1,605.90
923	12/06/2021	SCHOOL SPECIALTY INC.	GENL-SPLYS-015/JANE PHILLIPS MISC. GENERAL SUPPLIES FOR THE CLASSRRROM SUCH AS A PAPER CUTTER, ANCHOR PAPER, EXPO MARKERS AND DRY ERASE BOARDS, ETC. PER CART # 1013086076	331.34
924	12/06/2021	MICHAEL MALKIN	GENL-SPLYS-628/SS/ESC (2) CALM STRIPS SCHOOL PACK 120 FOR HIGH SCHOOL SPECIAL EDUCATION CLASSROOMS (TAKAHASHI AND SCOTT)	259.98
925	12/06/2021	TEXAS SCHOOL FOR THE BLIND AND	BOOKS-628/SS/ESC	155.25

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			(2) BOOKS AS FOLLOWS: (1) FINDING WHEELS,: STRATEGIES TO BUILD INDEPENDENT TRAVEL SKILLS FOR THOSE WITH VISUAL IMPAIRMENTS, # 59461-FWH (1) TAPS (TEACHING AGE-APPROPRIATE PURPOSEFUL SKILSS): AN ORIENTATION & MOBILITY CURRICULUM FOR STUDENTS WITH VISUAL IMPAIRMENTS, # 59448-TAPSP PER ORDER FORM DATED 12/2/2021 SHIPPING	
926	12/06/2021	AMAZON CAPTIAL SERVICES INC	GENL-FURN/FIX-SPLYS-628/SS/ESC BLANKET PO FOR MISC. GENERAL SUPPLIES & FURNITURE FOR SPECIAL EDUCATION CLASSRRROM AT THE HIGH SCHOOL TO INCLUDE FIDGET CHAIRS BANDS, FLEXIBLE SEATING, DECORATIVE TILES, DESK, ETC. PER CART DATED 11/30/2021	1,330.00
927	12/06/2021	AMAZON CAPTIAL SERVICES INC	GENL-FURN/FIX-SPLYS-628/SS/ESC BLANKET PO FOR MISC. GENERAL SUPPLIES AND FURNITURE FOR SPECIAL EDUCATION CLASSROOM AT THE HIGH SCHOOL TO INCLUDE FIDGET CHAIR BANDS, FLEXIBLE SEATING, STUDY CARREL. ETC. PER CART DATED 11/30/2021	360.00
928	12/06/2021	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-628/SS/ESC BLANKET PO FOR MISC. GENERAL SUPPLIES FOR SPECIAL EDUCATION CLASSROOM AT CENTRAL MIDDLE SCHOOL TO INCLUDE PUZZLES, STORAGE CONTAINERS, COLORED PENCILS, ETC. PER CART DATED 11/15/2021	150.00
929	12/06/2021	AMAZON CAPTIAL SERVICES INC	FURN/FIX-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING, STANDING DESKS, COLORED TILES, ETC. PER CART DATED 11/19/2021	1,100.00
930	12/06/2021	AMAZON CAPTIAL SERVICES INC	FURN/FIX-ADAPTIVE-SPLYS-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING, STANDING DESKS, CHAIR BANDS, LIGHT COVERS, GEOSTIX,, BOOK RACK, STORAGE CUBE, RUG, PUZZLE LAMP SHADE, ETC.	1,875.00
931	12/06/2021	AMAZON CAPTIAL SERVICES INC	ADAPT-SPLYS-FURN/FIX-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING, STANDING DESKS, CHAIR BANDS, CLIPBOARDS, PENCIL SHARPENER, LAP DESK, SENSORY CRASH PAD, BUBBLE SENSORY FIDGET TOY, STRESS BALLS, DRY ERASE LAP BOARDS, BALANCE BALL, ETC PER CART DATED 11/19/2021	1,600.00
932	12/06/2021	AMAZON CAPTIAL SERVICES INC	FURN/FIX-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING AND STUDY CARREL PER CART DATED 11/19/2021	800.00
933	12/06/2021	AMAZON CAPTIAL SERVICES INC	FURN/FIX-AUDIVISUL-ADAPT-SPLYS-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING, STUDY CARREL, WALL MOUNT, TV, STORAGE BENCH, GEOSTIX, LEGOS, ETC.	1,130.00
934	12/06/2021	STAPLES CONTRACT & COMMERCIAL INC	FURN/FIX-628/SS/ESC	2,592.74

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			(16) CHAIR (BSXVST102) FOR SPEICAL EDUCATION CLASSROOM LESS INSTANT SAVINGS (LIMIT 10) -\$83.10	
			(8) STUDIO DESIGN TABLES, ADAPA 48" SQUARE (410382)	
			PER CART DATED 11/19/2021	
935	12/06/2021	SONOVA USA INC	ADAPTIVE-SPLYS-628/SS/ESC MISC. ADAPTIVE SUPPLIES FOR HEARING IMPAIRED STUDENTS TO INCLUDE ROGER DIGIMASTER, FLOOR STAND, ROGER SOUNDFILED TOUCHSCREEN MIC, ETC.	16,538.99
			PER QUOTATION 5120182866	
			SHIPPING	
936	12/06/2021	ADCO MEDICAL SUPPLIERS LLC	ADAPTIVE-SPLYS-628/SS/ESC (3) COMFORT CONTEGO WITH HEADPHONES AND EARPHONES FOR USE WITH HEARING IMPAIRED STUDENTS	2,699.85
			PER CART 12/1/2021	
937	12/06/2021	WASHINGTON CO SHERIFF'S DEPARTMENT	DUES & FEES-000/HR/ESC BLANKET PO FOR EMPLOYMENT SCREENING	3,000.00
938	12/06/2021	AMAZON CAPTIAL SERVICES INC	ADAPT-SPLYS-FURN/FIX-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE ALTERNATIVE SEATING, CRASH PAD, LIQUID SENSORY PAD, CALMING AUTISM SENSORY LIGHT PROJECTOR, ACTIVITY WALL PANELS, ETC.	800.00
			PER CART DATED 11/19/2021	
939	12/06/2021	AMAZON CAPTIAL SERVICES INC	FURN/FIX-628/SS/ESC BLANKET PO FOR SPEICAL EDUCATION CLASSROOM TO INCLUDE ROOM DIVIDERS	600.00
			PER CART DATED 11/19/2021	
940	12/06/2021	AMAZON CAPTIAL SERVICES INC	ADAPT-SPLYS-GENL-BOOKS-628/SS/ESC BLANKET PO FOR SPECIAL EDUCATION CALSSROOM TO INCLUDE ADAPTIVE SUPPLIES, PUZZLES, CRAYONS, GAMES, WATER COLORS, BOOKS, ETC.	1,000.00
			PER CART DATED 11/16/21	
941	12/06/2021	ARVEST BANK CORPORATE VISA	TRAVEL-795/SS/ESC ROOM RESERVATIONS FOR LADONNA CHANCELLOR, MANDY LUMBLEY AND SHAWN IMHOFF WHILE ATTENDING ADMINISTRATORS' GUIDE TO IMPLEMENTING RESTORATIVE PRACTICES IN LITTLE ROCK, AR JAN 23-25, 2022	900.00
			(3) ROOMS FOR (2) NIGHTS EACH	
942	12/06/2021	LADONNA M CHANCELLOR	TRAVEL-795/SS/ESC TRAVEL EXPENSES WHILE ATTENDING THE ADMINISTRATORS' GUIDE TO IMPLEMENTING RESTORATIVE PRACTICES IN LITTLE ROCK, AR JAN. 23-25, 2022	500.00
943	12/06/2021	MANDY L LUMBLEY	TRAVEL-795/SS/ESC TRAVEL EXPENSES WHILE ATTENDING THE ADMINISTRATORS' GUIDE TO IMPLEMENTING RESTORATIVE PRACTICES IN LITTLE ROCK, AR JAN. 23-25, 2022	200.00
944	12/06/2021	LOLA S IMHOFF	TRAVEL-795/SS/ESC	200.00

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			TRAVEL EXPENSES WHILE ATTENDING THE ADMINISTRATORS' GUIDE TO IMPLEMENTING RESTORATIVE PRACTICES IN LITTLE ROCK, AR JAN. 23-25, 2022	
945	12/07/2021	COLLEGE ENTRANCE EXAMINATION BOARD	TESTING SPLYS & MATERIALS-795/SS/ESC BLANKET PO FOR AP EXAMS FOR SY 21-22 PER LIST	50,000.00
946	12/07/2021	DICK BLICK	COCURR-SPLYS-015/BHS BLANKET PO FOR MISC. ART SUPPLIES TO INCLUDE PAINTS, PAPER, CALLIGRAPHY INKS. ETC. PER BLICK QUOTE #: QRS029	917.20
947	12/08/2021	LAKESHORE EQUIPMENT COMPANY DBA	ADAPT-SPLYS-FURN/FIX-628/SS/ESC MISC. ADAPTIVE SUPPLIES AND FURNITURE FOR SPECIAL EDUCATION CLASSROOM TO INCLUDE BEAB BAG CHAIR, LEAVES RUG, SENSORY ITEMS, ETC. PER QUOTE # 13896	994.55
948	12/08/2021	PLAY THERAPY SUPPLY LLC	GENL-SPLYS-628/SS/ESC MISC. GENERAL SUPPLIES FOR SPECIAL EDUCATION CLASSROOM AT CENTRAL MIDDLE SCHOOL TO INCLUDE PLY-DOH, COLORING BOOKS, POETRY KIT, MAGNETS, ETC. PER QUOTE DATED 11/15/2021	59.43
949	12/08/2021	RIVERSIDE ASSESSMENTS, LLC	TESTING SPLYS & MATERIALS-628/SS/ESC MISC. TESTING MATERIALS FOR SPECIAL EDUCATION CLASSROOM ITEM # 4-66003-00 WOODCOCK-JOHNSON IV LARGE PRINT TEST	437.00
950	12/08/2021	SCHOLASTIC EDUCATION	BOOKS-511/SS/ESC MISC. PAPERBACK BOOKS PER QUOTE # 56458196 SHIPPING	1,455.62
951	12/08/2021	SCHOLASTIC EDUCATION	MAGAZINES-572/SS/ESC 21-22 SCHLASTIC MAGAZINE SUBSCRIPTIONS PER IST DATED 12/07/2021 SHIPPING	1,323.85
952	12/08/2021	CITY OF BARTLESVILLE	OTHER-BLDG-SRVCS-000/FS/ESC DEED FOR DOENGES STADIUM FROM CITY OF BARTLESVILLE	10.00
953	12/08/2021	J.W. PEPPER & SONS, INC.	COCURR-SPLYS-026/IM/BHS MISC. CO-CURRICULAR MATERIALS TO INCLUDE MUSIC, SETS & SCORES, ETC. SHIPPING	296.99
954	12/08/2021	THE E GROUP INC	UNIFORMS-412/BHS BLANKET PO TO PURCHASE UNIFORMS FOR TSA PER QUOTE DATED 12/3/2021	578.00
955	12/08/2021	BARNES & NOBLE BOOKSELLERS	BOOKS-015/083/JANE PHILLIPS BLANKET PO FOR VARIOUS BOOKS SUCH AS STONE FOX, BEAR STAYS UP FOR CHRISTMAS, ETC. PER QUOTE 1369071	345.73

Report Total: \$297,538.67

**Bartlesville Public Schools
Encumbrance Register**

Year 2021-2022 Fund 22

22-Child Nutrition Programs Fund

PO No	Date	Vendor	Description	Amount
46	11/16/2021	BUILDING AUTOMATION COMPANY INC	COOLING SRVCS-385/FS/ESC INSTALL AAON HVAC UNIT FOR KITCHEN AT WAYSIDE PER QUOTE DATED 11/11/21	7,700.00
47	12/02/2021	CHERISA LYNN NEILL	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 27084 JACKSON C NEILL \$57.70 ACCOUNT # 27085 JOSHUA P PRITCHIETT \$29.15	86.85

Report Total: \$7,786.85

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 37

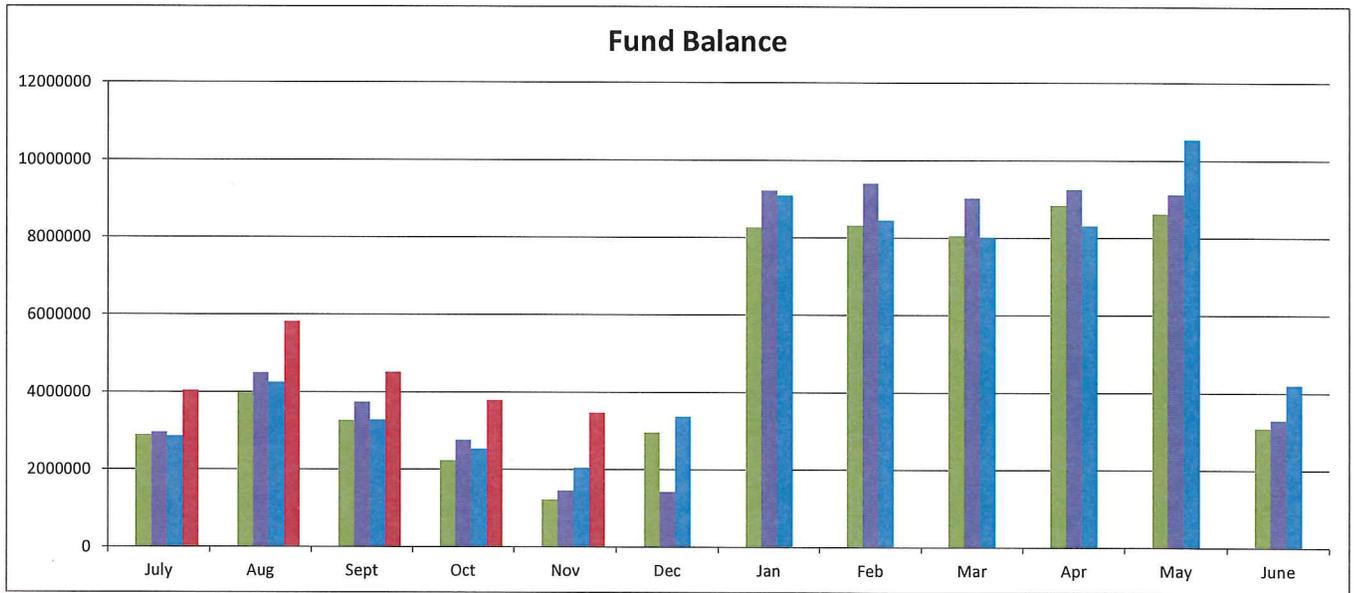
37-Combined Purpose

PO No	Date	Vendor	Description	Amount
51	11/11/2021	C.C. IMEX	COCURR-SPLYS-056/SCIENCE/BHS MISC. CO-CURRICULAR SUPPLIES/EQUIPMENT FOR THE SCIENCE CLASSROOMS SUCH AS MICROPIPETTES & PIPETTE STANDS PER QUOTE 21155 SHIPPING	542.50
52	11/15/2021	STATS MEDIC LLC	VOID - REPLACED BY PO 372022-54	0.00
53	11/15/2021	KUTA SOFTWARE LLC	TECH-RLDT-SPLYS-010/CURR/ESC 3-YEAR SITE LICENSE OF INFINITE ALGEBRA 1, INFINITE GEOMETRY, INFINITE AGREBRA 2, INFINITE PRE-CALCULUS AND INFINITECLACULUS FOR BARTLESVILLE HIGH SCHOOL PER ORDER FORM	1,400.00
54	11/17/2021	STATS MEDIC LLC	TECH-RLDT-SPLYS-010/CURR/ESC 2022 STATS MEDIC AP EXAM REIVIEW COURSE STUDENT LICENSES PER QUOTE #0002581	464.00
55	12/06/2021	GENERATION GENIUS, INC	TECH-RLDT-SPLYS-010/CURR/ESC (6) SCHOOL LICENSES (SCIENCE ONLY) FOR EDUCATION - GENERATION GENIUS STREAMING VIDEO SUBSCRIPTION PER QUOTE 134351	6,993.00

Report Total: \$9,399.50

Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2019-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 19	2,890,607	3,976,395	3,277,405	2,234,762	1,231,621	2,965,714	8,275,893	8,317,878	8,061,282	8,848,145	8,627,565	3,093,101
FY 20	2,958,917	4,501,529	3,739,634	2,767,640	1,461,034	1,436,214	9,216,612	9,408,239	9,028,227	9,249,665	9,125,141	3,297,997
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996							
FY22-FY21	1,172,465	1,566,808	1,233,986	1,259,619	1,426,692							

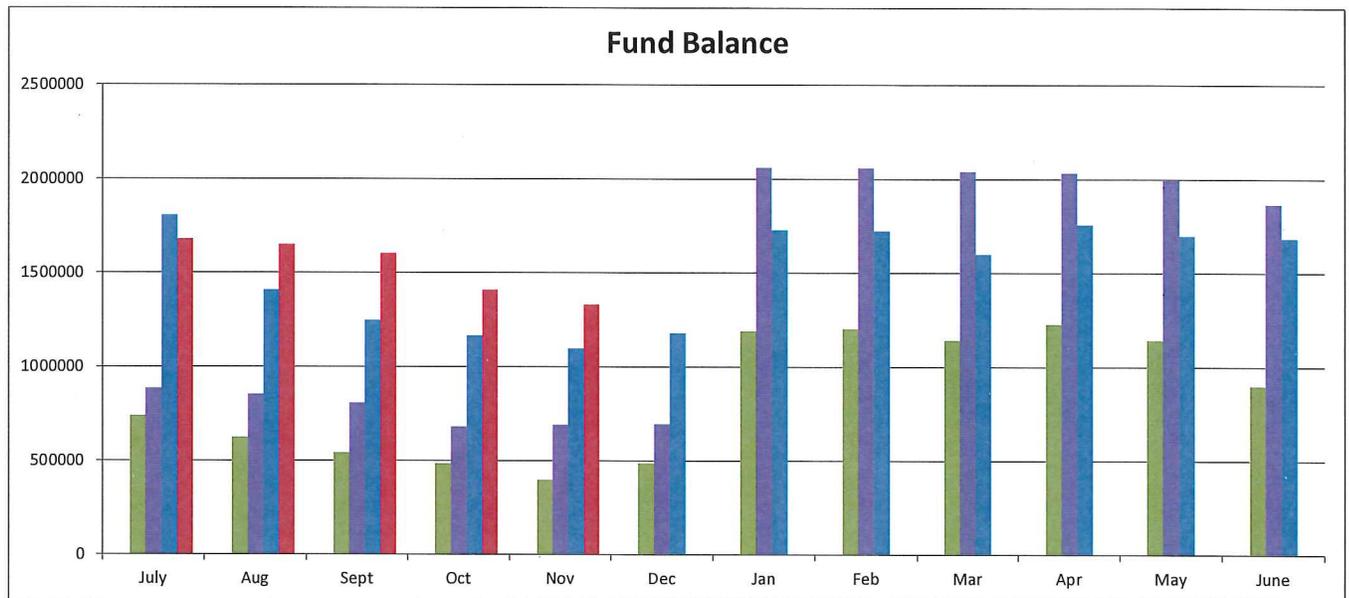


Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

	November	2021-22 Year to Date Total	Prior Year Year to Date Total
Beginning balance	\$ 3,791,124	\$ 4,200,803	\$ 3,297,997
<u>FY22-FY21</u>			
Local	7,695	241,410	380,017
County	20,687	222,245	206,968
State	2,281,433	10,254,054	9,455,570
Federal	1,681,604	3,798,831	1,917,915
Other sources	215	16,702	3,517
	<u>3,991,634</u>	<u>14,533,242</u>	<u>11,963,987</u>
 Total cash available	 7,782,758	 18,734,045	 15,261,984
<u>Requirements:</u>			
Salaries	2,408,037	8,166,804	7,641,021
Benefits	830,748	2,853,848	2,747,451
Professional services	45,086	222,402	138,236
Property services	232,333	1,115,622	852,134
Other purchased services	8,072	681,272	536,047
Supplies & materials	526,703	1,216,413	1,149,528
Property	4,813	656,027	125,008
Other uses	252,970	347,661	25,255
	<u>4,308,762</u>	<u>15,260,049</u>	<u>13,214,680</u>
 Ending balance	 <u>3,473,996</u>	 <u>3,473,996</u>	 <u>2,047,304</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2019-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 19	740,048	624,113	541,648	485,451	397,618	486,040	1,190,675	1,201,836	1,141,753	1,227,520	1,143,492	899,450
FY 20	885,140	853,862	808,023	680,579	691,925	694,312	2,060,540	2,058,167	2,040,158	2,033,537	1,994,515	1,865,430
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742							
FY22-FY21	(128,061)	242,384	354,888	241,725	232,612							



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>November</u>	<u>2021-22 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 1,409,125	\$ 1,684,445	\$ 1,865,431
 <u>Revenue:</u>			
Local	805	25,024	24,870
County		-	
State		136	100
Federal		-	
Other sources		-	
	<u>805</u>	<u>25,160</u>	<u>24,970</u>
Total cash available	1,409,930	1,709,605	1,890,401
 <u>Requirements:</u>			
Salaries			
Benefits			
Professional services		47,200	50,704
Property services	74,573	283,463	302,207
Other purchased services		-	
Supplies & materials	4,615	13,883	30,316
Property		34,317	409,044
Other uses		-	
	<u>79,188</u>	<u>378,863</u>	<u>792,271</u>
Ending balance	<u><u>1,330,742</u></u>	<u><u>1,330,742</u></u>	<u><u>1,098,130</u></u>

December 13, 2021 Personnel Report

APPOINTMENTS:						
Name	Site	Position	FTE	Hire Date	Temporary Contract	
Brand, Michael	Transportation	Bus Driver	0.750	12/6/2021		
Carse, Brent	Hoover/ Kane	Operation Eagle Tutor	0.750	12/6/2021		
Haas, Tana	Wayside	Teacher Assistant	0.875	12/6/2021		
Maillet, Tanya	High School	Special Education Teacher	1.000	1/3/2022		
Martinez, Dana	Ranch Heights	AIMS Assistant	0.875	12/6/2021		
Mooney, Elexis	Kane	Special Education Teacher Assistant Level 1	0.875	12/6/2021		
Nixon, Allison	Wayside	Teacher Assistant	0.875	11/8/2021		
Taylor, Victoria	High School	Special Education Teacher Assistant Level 3	0.875	12/6/2021		
Vick, Crystal	Wayside	AIMS Teacher Assistant	0.875	12/6/2021		
CHANGE OF STATUS:						
Name	CHANGE FROM Site	Position	FTE	CHANGE TO Site	Position	FTE Date
Bonham, Melissa	Wayside	Intermittent FMLA	1.000	Wayside	Fifth Grade Teacher	1.000 12/3/2021
Denison, Lindsay	Richard Kane	Third Grade Teacher	1.000	FMLA	FMLA	1.000 12/1/2021
Grate, Krista	Richard Kane	Third Grade Teacher	1.000	FMLA	FMLA	1.000 11/18/2021
Parks, David	Transportation	Bus Driver	0.750	Transportation	Mechanic	1.000 11/29/2021
RESIGNATION:						
Name	Site	Position	FTE	Date		
Adams, Taylor	Wayside	PreKindergarten Teacher	1.000	12/17/2021		
Brownlee, Marsha	Ranch Heights	Teacher Assistant	0.875	12/10/2021		
Disney, Brandon	High School	Soccer Varsity Assistant Coach (Boys)	N/A	12/7/2021		
Robbins, Kelly	Central	Special Education Teacher Assistant Level 1	0.875	12/6/2021		
RETIREMENT:						
Name	Site	Position	FTE	Date		
Dunlap, Janey	Wayside	PreKindergarten Teacher	1.000	12/17/2021		
SPECIAL SALARY PROVISIONS:						
Name	Site	Position	Amount	Date		
Adult Education Staff	District-Wide	Adult Education and Literacy (AEL) Classroom Teaching - Certified (non-contracted)	\$40 / hr.	7/1/2021		

MEMORANDUM

TO: BOARD OF EDUCATION
FROM: PRESTON BIRK
SUBJECT: DONATIONS
DATE: 12/2/2021

Please accept the following donations our school district has received during the month of November.

1. **Fred & Rosemary Quintana Memorial Scholarship Donations**
Education Service Center \$ 150.00

Receipt Total \$ 150.00

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 11/1/2021 - 11/30/2021, Exclude Investments Matured in Date Range: False, Exclude Investments Liquidated in Date Range: False

Fund: 11

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$715,688.96	0.200	\$715,688.96
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$914,860.92	0.200	\$914,860.92
Total ICS ACCOUNT							\$914,860.92
Total AI 0111 REGENT BANK - ICS							\$1,630,549.88
Total Fund 11							\$1,630,549.88

Fund: 21

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$1,250,000.00	0.200	\$1,250,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$1,250,000.00	0.200	\$1,250,000.00
Total ICS ACCOUNT							\$1,250,000.00
Total AI 0111 REGENT BANK - ICS							\$2,500,000.00
Total Fund 21							\$2,500,000.00

Fund: 22

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$691,742.22	0.200	\$691,742.22
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$691,628.54	0.200	\$691,628.54
Total ICS ACCOUNT							\$691,628.54
Total AI 0111 REGENT BANK - ICS							\$1,383,370.76
Total Fund 22							\$1,383,370.76

Fund: 31

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$837,000.00	0.200	\$837,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$637,000.00	0.200	\$637,000.00
Total ICS ACCOUNT							\$637,000.00
Total AI 0111 REGENT BANK - ICS							\$1,474,000.00
Total Fund 31							\$1,474,000.00

Fund: 37

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$300,000.00	0.200	\$300,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$300,000.00	0.200	\$300,000.00
Total ICS ACCOUNT							\$300,000.00
Total AI 0111 REGENT BANK - ICS							\$600,000.00
Total Fund 37							\$600,000.00

Fund: 39

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 11/1/2021 - 11/30/2021, Exclude Investments Matured in Date Range: False, Exclude Investments Liquidated in Date Range: False

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$35,424.11	0.200	\$35,424.11
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$35,264.31	0.200	\$35,264.31
Total ICS ACCOUNT							\$35,264.31
Total AI 0111 REGENT BANK - ICS							\$70,688.42
Total Fund 39							\$70,688.42

Fund: 41

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$2,873,007.76	0.200	\$2,873,007.76
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$2,873,007.76	0.200	\$2,873,007.76
Total ICS ACCOUNT							\$2,873,007.76
Total AI 0111 REGENT BANK - ICS							\$5,746,015.52
Total Fund 41							\$5,746,015.52

Fund: 81

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	11/30/2021	12/31/2021		\$264,351.82	0.200	\$264,351.82
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/29/2021	11/30/2021	11/30/2021	\$264,308.38	0.200	\$264,308.38
Total ICS ACCOUNT							\$264,308.38
Total AI 0111 REGENT BANK - ICS							\$528,660.20
Total Fund 81							\$528,660.20
Total All Funds							\$13,933,284.78

NOVEMBER 2021

	GENERAL FUND	COOPERATIVE FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND 31	BOND FUND 37	BOND INT FUND 39	SINKING FUND	GIFTS & ENDOW.	TOTALS
BEGINNING BALANCE	3,312,587.84	0.00	159,614.79	304,111.27	244,255.02	278,224.60	242.80	240,650.16	16,474.49	4,556,160.97
LOCAL SOURCES OF REVENUE	7,695.15	-	805.30	779.70	-	-	177.75	4,701.06	194.41	14,353.37
INTERMEDIATE SOURCES OF REVENUE	20,687.12	-	-	-	-	-	-	-	-	20,687.12
STATE SOURCES OF REVENUE	2,281,432.79	-	-	878.82	-	-	-	-	-	2,282,311.61
FEDERAL SOURCES OF REVENUE	1,681,604.26	-	-	359,151.37	-	-	-	-	-	2,040,755.63
TOTAL NEW RECEIPTS	3,991,419.32	-	805.30	360,809.89	-	-	177.75	4,701.06	194.41	4,358,107.73
INTER-FUND TRANSFERS	28.00	-	-	-	-	-	-	-	-	28.00
NON-REVENUE RECEIPTS	186.86	-	-	-	-	-	-	-	-	186.86
AR-6140	-	-	-	-	-	-	-	-	-	-
TOTAL COMBINED RECEIPTS	3,991,634.18	-	805.30	360,809.89	-	-	177.75	4,701.06	194.41	4,358,322.59
WARRANT PURCHASES (-)	(4,683,744.66)	-	(79,677.73)	(319,978.78)	-	(13,820.67)	-	(237,112.50)	-	(5,334,334.34)
INVESTMENTS MATURED (+)	914,860.92	-	1,250,000.00	691,628.54	637,000.00	300,000.00	35,264.31	2,873,007.76	264,308.38	6,966,069.91
C.D./AGENCY INVESTMENTS (-)	(715,688.96)	-	(1,250,000.00)	(691,742.22)	(837,000.00)	(300,000.00)	(35,424.11)	(2,873,007.76)	(264,351.82)	(6,967,214.87)
INTEREST INVESTMENTS (-)	-	-	-	-	-	-	-	-	-	-
MONEY MARKET INVESTMENT (-)	-	-	-	-	-	-	-	-	-	-
CORRECTIONS	-	-	-	-	-	-	-	-	-	-
ENDING BANK BALANCE	2,819,649.32	0.00	80,742.36	344,828.70	44,255.02	264,403.93	260.75	8,238.72	16,625.46	3,579,004.26
OUTSTANDING WARRANTS (-)	(61,341.87)	-	-	(282.97)	-	(7,992.87)	-	-	(200.00)	(69,817.71)
FUND EQUITY	2,758,307.45	0.00	80,742.36	344,545.73	44,255.02	256,411.06	260.75	8,238.72	16,425.46	3,509,186.55

Total collateral pledged **28,831,565.55**

	BPS LEASE PURCHASE FUND 1	BPS LEASE PURCH/TRANS FUND 2	BEA LEASE PURCHASE FUND 3	BEA LEASE PURCHASE FUND 4
BEGINNING BALANCE	2,888,425.86	35,632.32	12,753,292.85	202,714.08
REBATES/CONTRIBUTIONS	-	-	-	-
DIVIDENDS/INTEREST	65.67	-	61.42	-
TOTAL NEW RECEIPTS	65.67	-	61.42	-
WARRANT PURCHASES (-)	(183,103.81)	-	-	-
ENDING BANK BALANCE	2,705,387.72	35,632.32	12,753,354.27	202,714.08
Credit in Transit	-	-	-	-
FUND EQUITY	2,705,387.72	35,632.32	12,753,354.27	202,714.08

Sara Vermeire 12/2/2021

Bartlesville Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 General Administrative	\$211,459.64	\$14,975.89	\$0.00	\$5,738.37	\$220,697.16	\$46,117.88	\$174,579.28
802 General Administrative Athletics	\$231,695.04	\$26,013.46	\$0.00	\$13,041.23	\$244,667.27	\$46,723.82	\$197,943.45
803 General Refund Account	\$1,045.92	\$10.00	\$0.00	\$0.00	\$1,055.92	\$0.00	\$1,055.92
804 AP Exams	\$16,227.62	\$250.00	\$0.00	\$0.00	\$16,477.62	\$0.00	\$16,477.62
805 Alternative High School	\$5,761.74	\$30.50	\$0.00	\$165.48	\$5,626.76	\$2,317.44	\$3,309.32
806 Tuition Clearing Acct	\$4,270.00	\$11,310.00	\$0.00	\$0.00	\$15,580.00	\$0.00	\$15,580.00
807 Art Club	\$1,485.56	\$100.00	\$0.00	\$0.00	\$1,585.56	\$300.00	\$1,285.56
808 Adult Fees Clearing Acct	\$1,017.00	\$192.00	\$0.00	\$0.00	\$1,209.00	\$0.00	\$1,209.00
809 Broadcasting	\$1,756.85	\$0.00	\$0.00	\$114.37	\$1,642.48	\$275.61	\$1,366.87
811 Baseball Fund	\$145.01	\$0.00	\$0.00	\$0.00	\$145.01	\$0.00	\$145.01
813 Basketball Fund	\$1,692.11	\$0.00	\$0.00	\$0.00	\$1,692.11	\$0.00	\$1,692.11
821 Choral Club	\$3,812.24	\$0.00	\$0.00	\$0.00	\$3,812.24	\$0.00	\$3,812.24
824 Concessions	\$6,096.74	\$0.00	\$0.00	\$0.00	\$6,096.74	\$0.00	\$6,096.74
831 S.A.D.F.	\$3,095.40	\$0.00	\$0.00	\$0.00	\$3,095.40	\$0.00	\$3,095.40
832 Community of Caring	\$1,185.19	\$0.00	\$0.00	\$0.00	\$1,185.19	\$232.13	\$953.06
833 Drama	\$19,940.46	\$740.00	\$0.00	\$129.00	\$20,551.46	\$4,564.22	\$15,987.24
834 VisionQuest	\$104.50	\$0.00	\$0.00	\$0.00	\$104.50	\$0.00	\$104.50
835 BPS-FOUNDATION GRANTS	\$2,040.73	\$15,182.58	\$0.00	\$0.00	\$17,223.31	\$5,390.32	\$11,832.99
836 AGRICULTURAL EDUCATION	\$59,342.68	\$1,382.00	\$0.00	\$50,574.98	\$10,149.70	\$6,487.64	\$3,662.06
837 ENVIRONMENTAL CLUB	\$282.43	\$0.00	\$0.00	\$0.00	\$282.43	\$0.00	\$282.43
839 BHS SPED	\$959.14	\$0.00	\$0.00	\$0.00	\$959.14	\$0.00	\$959.14
840 Exceptional Education Services	\$10,140.61	\$0.00	\$0.00	\$0.00	\$10,140.61	\$2,250.00	\$7,890.61
841 Business Prof of America	\$447.58	\$0.00	\$0.00	\$0.00	\$447.58	\$0.00	\$447.58
843 ATLAS	\$98.26	\$0.00	\$0.00	\$0.00	\$98.26	\$0.00	\$98.26
844 STEAM PROGRAM	\$11,312.87	\$0.00	\$0.00	\$240.90	\$11,071.97	\$395.30	\$10,676.67
867 Lady Bruins	\$275.62	\$0.00	\$0.00	\$0.00	\$275.62	\$0.00	\$275.62
868 Football	\$67.03	\$0.00	\$0.00	\$0.00	\$67.03	\$0.00	\$67.03
878 Music	\$3,945.07	\$0.00	\$0.00	\$0.00	\$3,945.07	\$0.00	\$3,945.07
880 Musical Production	\$23,271.17	\$0.00	\$0.00	\$0.00	\$23,271.17	\$0.00	\$23,271.17
881 National Honor Society	\$6,066.72	\$1,640.00	\$0.00	\$0.00	\$7,706.72	\$600.00	\$7,106.72
882 Newspaper	\$623.98	\$0.00	\$0.00	\$0.00	\$623.98	\$0.00	\$623.98
885 National Junior Honor Society	\$1,042.24	\$0.00	\$0.00	\$0.00	\$1,042.24	\$0.00	\$1,042.24
887 Orchestra	\$2,461.02	\$0.00	\$0.00	\$0.00	\$2,461.02	\$0.00	\$2,461.02
889 BHS BAND	\$1,188.34	\$0.00	\$0.00	\$0.00	\$1,188.34	\$0.00	\$1,188.34
895 Pictures	\$716.61	\$0.00	\$0.00	\$0.00	\$716.61	\$0.00	\$716.61
915 Service Club	\$728.77	\$0.00	\$0.00	\$0.00	\$728.77	\$0.00	\$728.77
917 Spanish Club	\$594.27	\$100.00	\$0.00	\$0.00	\$694.27	\$300.00	\$394.27
919 Speech Program	\$2,751.97	\$0.00	\$0.00	\$369.00	\$2,382.97	\$1,154.99	\$1,227.98
922 Staff Development-In-Service	\$1,505.87	\$0.00	\$0.00	\$0.00	\$1,505.87	\$0.00	\$1,505.87
926 Student Council	\$22,669.33	\$75.00	\$0.00	\$1,686.86	\$21,057.47	\$3,070.09	\$17,987.38
939 Science Olympiad	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
960 Technology Student Assoc (TSA)	\$10,064.97	\$50.00	\$0.00	\$210.00	\$9,904.97	\$580.00	\$9,324.97
962 Science Trek Club	\$7,317.31	\$0.00	\$0.00	\$0.00	\$7,317.31	\$0.00	\$7,317.31
966 Wrestling	\$385.48	\$0.00	\$0.00	\$0.00	\$385.48	\$0.00	\$385.48
970 TECHNOLOGY SUPPORT TEAM	\$91,640.02	\$425.00	\$0.00	\$0.00	\$92,065.02	\$43,430.07	\$48,634.95
971 Golf	\$1,709.92	\$0.00	\$0.00	\$0.00	\$1,709.92	\$0.00	\$1,709.92
973 Cross Country	\$123.13	\$0.00	\$0.00	\$0.00	\$123.13	\$0.00	\$123.13
977 Soccer	\$50.66	\$0.00	\$0.00	\$0.00	\$50.66	\$0.00	\$50.66
986 Counselors' Special Fund	\$306.68	\$0.00	\$0.00	\$0.00	\$306.68	\$0.00	\$306.68
990 Yearbook	\$15,606.34	\$690.59	\$0.00	\$2,566.49	\$13,730.44	\$4,682.20	\$9,048.24
992 Leadership	\$1,830.61	\$0.00	\$0.00	\$0.00	\$1,830.61	\$0.00	\$1,830.61
993 Academic Team	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
994 Archery Club	\$349.32	\$0.00	\$0.00	\$0.00	\$349.32	\$0.00	\$349.32
995 Homeless Student Assistance	\$1,074.58	\$0.00	\$0.00	\$0.00	\$1,074.58	\$0.00	\$1,074.58
996 Bruin Logo	\$18,806.14	\$239.48	\$0.00	\$0.00	\$19,045.62	\$1,935.00	\$17,110.62
997 Back To School Rally	\$600.87	\$0.00	\$0.00	\$0.00	\$600.87	\$0.00	\$600.87
Total	\$813,829.36	\$73,406.50	\$0.00	\$74,836.68	\$812,399.18	\$170,806.71	\$641,592.47

Surplus Items

88 navy on navy football jerseys (can no longer be allowed to use because of rule changes)

Bartlesville Public Schools Encumbrance Register

Year 2021-2022 Fund 02

02-2019 BOND-TRANSPORTATION - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
5	12/01/2021	ARROWHEAD TRUCK EQUIPMENT	OTHER-EQUIP-SRVCS-011/TRANS PURCHASE AND INSTALL PLOW AND HOPPER SPREADER TO 1/2 TON CHEVY TRUCK PER QUOTE DATED 11/30/2021	12,470.00

Report Total: \$12,470.00

Bartlesville Public Schools

Encumbrance Register

Year 2021-2022 Fund 01

01-2019 BOND-GENERAL PROJ - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
185	11/11/2021	ETTINGERS OFFICE SUPPLY	FURN/FIX-215/CENTRAL (1) OFFICE CHAIR FOR ADAM HOLLON, TEACHER PER QUOTE 1110211	385.19
186	11/15/2021	FOLLETT SCHOOL SOLUTIONS, INC.	TECH-RLDT-SPLYS-019/TECH/ESC (12) FOLLETT 6300 CORDLESS SCANNERS, ITEM # 32890A PER CART SHIPPING	3,242.20
187	11/16/2021	PALEN MUSIC CENTER INC	INSTRUMENTS-061/IM/BHS (4) CANONICI 136 1.4 DOUBLE BASS OUTFIT PER PROPOSAL 4311730	6,600.00
188	11/17/2021	IXL LEARNING	TECH-RLDT-SPLYS-019/TECH/ESC UPGRADE IXL SITE LICENSE (ADD 50 STUDENTS TO GRADES 6 - 8) SUBJECTS: MATH, ELA, SCIENCE AND SOCIAL STUDIES PER QUOTE # 986891-2021-001-2	844.00
189	11/17/2021	ADVANCE BOILER REPAIR & SERVICE INC	HEATING & COOLING SYSTEM-018/FS/ESC NEW EXPANSION TANK PER QUOTE # 20211117	4,860.00
190	11/17/2021	FOUR STATE MAINT. SUPPLY, INC.	PLUMBING-SYSTEM-SRVCS-018/FS/ESC HDFE TOILET STALLS PARTITIONS AND HARDWARE FOR CENTRAL PER QUOTE # 2146022-A	4,380.00
191	11/17/2021	DECKER INC	FURN/FIX-018/FS/ESC (152) CHAIRS FOR HOOVER GYM PER QUOTE # 408695A	7,388.51
192	11/17/2021	ASHER WATERPROOFING, LLC	OTHER-BLDG-SRVCS-018/FS/ESC WINDOW PERIMETER SEALANT AND WINDOW GLAZIN AS STATED ON PROPOSAL # 21C038	8,625.00
193	11/17/2021	SCHOOL SPECIALTY INC.	FURN/FIX-018/FS/ESC (28) CLASSROOM SELECT ROYAL SEATING 1100 FOUR LEG, ITEM #7004938 PER CART # 1013780501	881.16
194	11/19/2021	UNITED CANVAS & SLING, INC	ATHLETIC AREAS-001/ATHLETICS (1) POLE VAULT SYSTEM - UCS 2100 PER QUOTE DATED 10/08/2021	35,935.00
195	11/29/2021	FOLLETT SCHOOL SOLUTIONS, INC.	BOOKS-215/JANE PHILLIPS MISC. BOOKS FOR LIBRARY SUCH AS BIG PUMPKIN,PRESENTS INTO THE, SAVES THE WORLD ECT. PER QUOTE ID # 10725803	51.24
196	11/29/2021	ADVANCE BOILER REPAIR & SERVICE INC	PLUMBING-SYSTEM -SRVCS-018/FS/ESC PURCHASE AND INSTALL NEW AIR/DIRT SEPARATOR IN OLD SCIENCE WING BHS PER QUOTE # 20211123	3,650.00
197	11/30/2021	ULINE	TECH-RLTD-SPLYS-019/TECH/ESC BLANKET PO FOR MISC. TECHNOLOGY RELATED SUPPLIES, ETC.	1,000.00
198	12/01/2021	WENGER CORPORATION	FURN/FIX-018/FS/ESC	6,136.00

Bartlesville Public Schools Encumbrance Register

Year 2021-2022 Fund 01

01-2019 BOND-GENERAL PROJ - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
			(50) NOTA STANDARD CHAIRS QUOTE NUMBER 3232368 SHIPPING	
199	12/01/2021	CHARLES DEAN MILLER	TECH-RLDT-SPLYS-019/TECH/ESC BLANKET PO FOR MISC. TECHNOLOGY SUPPLIES/EQUIPMENT ETC.	500.00
200	12/01/2021	SCHOOL SPECIALTY INC.	FURN/FIX-018/FS/ESC SAFCO ART RACKS WITH DIVIDERS AND PORTFOLIO CABINETS PER CART 1013930969 FOR BHS ART	6,670.06
201	12/01/2021	STAPLES CONTRACT & COMMERCIAL INC	FURN/FIX-018/FS/ESC (10) STAPLES MESH BACK COMPUTER CHAIRS, ITEM # 136815 PER ORDER FORM	1,292.00
202	12/02/2021	CHEAP JOE'S ART STUFF	FURN/FIX-018/FS/ESC (10) ART EASELS AND AN ELITE MAT CUTTER PER CART DATED 11/10/2021 SHIPPING	6,970.00
203	12/06/2021	SHADYS LLC	OTHER-CONSTRUCT-SRVCS-018/FS/ESC BLANKET PO TO INSTALL WINDOW TINT FOR VARIOUS LOCATIONS IN THE DISTRICT (TO HELP WITH BUILDING COOLING) PER ESTIMATE # 190 DATED 11/11/2021	4,380.00
204	12/06/2021	LAKESHORE EQUIPMENT COMPANY DBA	FURN/FIX-215/JANE PHILLIPS (1) FLEX SPACE COMFY FLOOR SEATING - BLUE, LC405BU PER CART SHIPPING	74.99
205	12/08/2021	BUILDING AUTOMATION COMPANY INC	HEAT-COOL-SYSTEM-018/FS/ESC REPAIRING AND INTEGRATING RDY CONTROLS AT MADISON PER MULTIPLE PROPOSALS DATED DECEMBER 7, 2021	20,538.42
206	12/09/2021	BUILDING AUTOMATION COMPANY INC	HEAT-COOL-SYSTEM-018/FS/ESC PARTS AND LABOR FOR FIXING CHILLED WATER VALVE CONTROL AND BOILER EMERGENCY SHUTDOWN AT THE HIGH SCHOOL; PER PROPOSAL DATED DECEMBER 7, 2021	8,742.15
207	12/09/2021	BUILDING AUTOMATION COMPANY INC	HEAT & COOLING SYSTEM-SRVCS-018/FS/ESC Central Chiller and Boiler Sequence Reprogramming and replacement of Failed Differential Pressure Transducer Per proposal dated December 9, 2021	4,603.08

Report Total: \$137,749.00

Bartlesville Public Schools Encumbrance Register

Year 2021-2022 Fund 03

03-2021 BOND - PROJECTS - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
5	11/15/2021	DAN KELEHER	ARCHITECTURAL SRVCS-000/FS/ESC ARCHITECT SERVICES FOR INDOOR TRAINING FACILITIES	52,800.00
6	12/09/2021	PERFORMANCE SURFACES, LLC	ATHLETIC AREAS-252/FS/ESC BLANKET PO TO REPLACE GYM FLOORS PER BIDS DATED 12/09/2021 WOODROW WILSON ELEMENTARY HOOVER ELEMENTARY RANCH HEIGHTS ELEMENTARY WAYSIDE ELEMENTARY	293,948.00
7	12/09/2021	MANHATTAN CONSTRUCTION COMPANY	BLDGS-BATTING/253/ATHLETICS BPS Baseball & Softball Training Facilities Guaranteed Maximum Price per Bids opened 12/9/21	1,558,734.00

Report Total: \$1,905,482.00



“Empowering young people to own their economic success”

CONTRACT

This Agreement is made and entered into this 15 day of November, 2021, by and between Junior Achievement of Oklahoma, Inc., an Oklahoma non-profit corporation (“Junior Achievement”) and The Independent School District No. 30 of Washington County, Oklahoma a/k/a Bartlesville Public Schools (the “District”), for the purpose of securing certain services to be provided by Junior Achievement for the 2021-2022 academic school year.

RECITALS:

WHEREAS, Junior Achievement is the owner and operator of a Junior Achievement Facility used for interactive instructional programs (including, but not limited to “JA BizTown®”); and

WHEREAS, Junior Achievement provides, at the Junior Achievement Facility, a hands-on learning environment designed to supplement and reinforce student curriculum correlated to the Oklahoma State Standards and Common Core through the use of technology and real-life application in Junior Achievement’s “JA BizTown Program”; and

WHEREAS, Junior Achievement has agreed to provide the District with access to the JA Tulsa Facility and to the JA BizTown Program on the terms and conditions set forth herein.

NOW, THEREFORE, Junior Achievement and the District agree as follows:

1. Junior Achievement agrees to enroll 142 of the District’s 5th (grade options for curriculum delivery 4-5-6) grade students in the JA BizTown Program. In addition, Junior Achievement agrees to provide the following services and materials in support of the JA BizTown Program:
 - Technical assistance and training for teachers and staff of the District, including curriculum and program materials and such other materials and assistance as are necessary for the implementation of the JA BizTown Program in the District’s curriculum.
 - On-line training & onsite training of parent/community volunteers.
 - On-site training of teachers at the Junior Achievement Facility.
 - Support and program assistance at the Junior Achievement Facility for each school group participating in the JA BizTown Program.
 - All necessary materials for implementation of the JA BizTown Program as a part of the District’s in-school curriculum and on-site participation.
2. Junior Achievement will provide the JA BizTown Program in a safe and appropriate facility that supports and fosters learning. This facility is located at 3947 South 103rd East Avenue, Tulsa, Oklahoma.
 - If for any reason (ie: inclement weather, school district decision to cancel school day, or an Act of God) students are not able to attend the on-site portion of the JA BizTown Program as

scheduled, Junior Achievement will make every attempt to reschedule with the District. If no arrangements can be made for the on-site portion of the JA BizTown Program, Junior Achievement will refund 25% of the student fees for those students who are unable to be rescheduled. Twenty-five percent of the student fee represents that portion of the on-site visit. Seventy-five percent of the student fee represents program pieces that occur prior to or are delivered in the classroom to participating students.

3. The District will pay Junior Achievement Thirty Dollars (**\$30.00**) for each of the District's students who enroll in the JA BizTown Program, including the experiential learning on-site portion of the Program, not to exceed a maximum of Four Thousand Two Hundred Sixty Dollars (\$4,260) for the 2021-2022 year. Enrollment is based on the number of student curriculum given to each school in the District.
 - Payment will be due upon receipt of funds from Accenture, Truity and other business partners to the Bartlesville school district.
 - Registration of students who will participate in the JA BizTown Program will be delivered to Junior Achievement at the beginning of each semester.
 - By accepting the District's registration and payment, Junior Achievement agrees to provide the JA BizTown Program (both curriculum and on-site experience) to each enrolled student.
4. In addition to the fee for enrollment, the District agrees to provide the following personnel and/or support for its students participating in the JA BizTown Program:
 - The District will provide a coordinator for each school who will act as liaison and will assist Junior Achievement and individual teachers and students in their participation in the JA BizTown Program.
 - The District will require participating teachers to attend a JA BizTown training session and assume the responsibility for providing any necessary substitute teachers with notification to Junior Achievement of staff changes pertaining to the JA BizTown Program curriculum.
 - Use the JA BizTown Program curriculum and materials with the understanding that they are the sole property of Junior Achievement and may not be shared, given away, copied or in any way distributed to or used by any party other than those set forth in this contract.
 - The District will provide transportation to and from the Junior Achievement Facility for all enrolled students.
 - On the day of the site visit, the District will provide at least 14 (and a maximum of 18-20) Junior Achievement trained volunteers for students participating in the JA BizTown Program to facilitate the individual JA BizTown businesses and assist with the day's activities.
 - The District will implement the JA BizTown Program into its curriculum so that students are prepared to participate in advance of their attendance at the Junior Achievement Facility. If the students have not been adequately prepared prior to their visit to the on-site facility they will not receive maximum learning benefit of the program.
 - The District will obtain and maintain a parental consent form and a photo release form for each participating JA BizTown Program student with notification to Junior Achievement staff.

Students may be present during Junior Achievement media opportunities. Junior Achievement will notify the school of any scheduled media visits.

- The District will schedule individual classes from participating schools through coordination with Junior Achievement and JA BizTown Program staff. There is a maximum of 114 students who can participate on any given JABT day. Allowance for additional students must be discussed with the JA BizTown Manager.
 - The District will provide or make arrangements for student lunches for each student enrolled in the JA BizTown Program.
5. Junior Achievement agrees that it will maintain student privacy and confidentiality, as required by state and federal law and implementing regulations.
 6. Junior Achievement agrees to and shall defend, indemnify and hold the District, its officers, employees and agents harmless from and against any and all liability, loss, expense, including reasonable attorney's fees, or claims for injury or damages that are directly caused by or directly result from the gross negligence or willful misconduct of Junior Achievement, its officers, agents, employees or contractors.
 7. Junior Achievement agrees that, prior to entering into this Agreement, Junior Achievement has obtained a commercial general liability insurance policy insuring Junior Achievement in an amount not less than \$125,000 for personal injury to or the death of any individual, and \$1,000,000 in the aggregate for personal injury or death. Junior Achievement must maintain such insurance policy at all times while this Agreement is in effect. Junior Achievement agrees to furnish the District, upon request, with a copy of its current insurance policies, together with assurance that, if its insurance policies are cancelled during the term of this Agreement, Junior Achievement must immediately notify the District.
 8. This Agreement may only be amended or modified in writing, executed by both parties.
 9. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and assigns.

Dated this _____ day of _____, 20_____.

Junior Achievement of Oklahoma, Inc.

**The Independent School District No. _____ of
_____ County, Oklahoma,
a/k/a _____ Public Schools**

By: Shannan Beeler
Shannan Beeler, President

By: _____
President, Board of Education

Instructional Services Policy 4.3.1



"Empowering young people to own their economic success"

	BARTLESVILLE BOARD OF EDUCATION	Student Transfers	FD
	Adopted: July 24, 1989 Revision Date(s): 2/21/94, 8/19/02, 12/15/2014, 12/13/2021		Page 1 of 3

Student Transfers

The school district will not accept or deny a transfer based on ethnicity, national origin, gender, income level, disabling condition, proficiency in the English language, measure of achievement, aptitude or athletic ability. The school district will begin accepting applications for the next school year starting April 1st. Receipt of applications will be documented by the district so that the district may review those applications in the order submitted for purposes of capacity limitations. The administration will not approve or deny transfers received for the next school year until after the July 1 capacity data is determined for each grade level and site within the school district.

Transfers that have previously been approved by the school district will remain in effect for future school years unless the district provides notification to the parent or legal guardian that the transfer is not going to be continued for an upcoming school year due to capacity, disciplinary action or attendance issues. The district will not require parents resubmit a new application each school year and will advance the previous application of an enrolled student amending only the grade placement of the student.

A transfer may be requested at any time in the school year. State law does limit the ability of a student to transfer to no more than two (2) times per school year to one or more school districts in which the student does not reside. Exceptions to this limit will exist for students in foster care. Students are legally entitled to reenroll at any time in his or her school district of residence. Any brother or sister of a student who transfers may attend the school district to which their sibling transferred as long as the school district has capacity in the grade level and the sibling does not meet a basis for denial as listed below. A separate application must be filed for each student so that the district can timely consider requests in the order applications are received.

It is the policy of the board of education that any legally transferring student shall be accepted by the district under the following circumstances:

1. The district has the capacity to accept the student at the grade level at the school site;
2. The transferring student has not been disciplined for:
 - a. violation of a school regulation,
 - b. possession of an intoxicating beverage, low-point beer, as defined by [Section 163.2](#) of Title 37 of the Oklahoma Statutes, or missing or stolen property if the property is reasonably suspected to have been taken from a student, a school employee, or the school during school activities, or

	BARTLESVILLE BOARD OF EDUCATION	Student Transfers	FD
	Adopted: July 24, 1989 Revision Date(s): 2/21/94, 8/19/02, 12/15/2014, 12/13/2021		Page 2 of 3

- c. possession of a dangerous weapon or a controlled dangerous substance while on or within two thousand (2,000) feet of public school property, or at a school event, as defined in the Uniform Controlled Dangerous Substances Act.
- 3. The transferring student does not have a history of absences. "History of absences" means ten or more absences in one semester that are not excused for the reasons provided in 70 O.S. § 10-105 or due to illness.

By the first day of January, April, July and October, the board of education shall establish the number of transfer students the district has the capacity to accept in each grade level for each school site within the district. The number of transfer students for each grade level at each site that the district has the capacity to accept will be posted in a prominent place on the school district's website. The district shall report to the State Department of Education the number of transfer students for each grade level for each school site which the district has the capacity to accept.

In making the decision to determine capacity, the board of education shall review historical student enrollment data, student needs for graduation, staffing levels, and class size limits specified in 70 O.S. § 18-113.1.

A student shall be allowed to transfer to a district in which the parent or legal guardian of the student is employed as a teacher as per 70 O.S. § 8-113.

The school district shall enroll transfer students in the order in which they submit their applications. If the number of student transfer applications exceeds the capacity of the district, the district shall select transfer students in the order in which the district received the application. Students who are the dependent children of a member of the active uniformed military services of the United States on full-time active-duty status and students who are the dependent children of the military reserve on active duty orders shall be eligible for admission to the school district regardless of capacity of the district. Students shall be eligible for military transfer if:

- 1. At least one parent of the student has a Department of Defense issued identification card; and
- 2. At least one parent can provide evidence that he or she will be on active-duty status or active-duty orders, meaning the parent will be temporarily transferred in compliance with official orders to another location in support of combat, contingency operation or a national disaster requiring the use of orders for more than thirty (30) consecutive days.

If accepted, a student transfer is granted for the existing school year and may continue to attend in future years. At the end of the school year, the district may deny continued transfer of the student due to capacity or for disciplinary reasons or a history of absences.

If a transfer request is denied by the administration, the parent or legal guardian of the student may appeal the denial within ten (10) days of notification of denial to the board of education. The board of

	BARTLESVILLE BOARD OF EDUCATION	Student Transfers	FD
	Adopted: July 24, 1989 Revision Date(s): 2/21/94, 8/19/02, 12/15/2014, 12/13/2021		Page 3 of 3

education shall consider the appeal at its next regularly scheduled board meeting if notice is provided prior to the statutory deadline for posting the agenda for the meeting. If notice is after the deadline for posting, the board may consider the appeal at a special meeting of the board of education.

During the appeal, the board will review the action of the administration to make sure that the district policy was followed with regard to the denial of the transfer. The board of education will meet in an executive session to review the educational records of the student. If the policy was not followed, the board of education shall vote to overturn the denial and the transfer will be granted. This will be a paper appeal and will include the written documentation utilized by the school district as well as a written response from the parent or legal guardian which explains why the policy was not followed.

If the board of education votes to uphold the denial of the transfer, the parent or legal guardian may appeal the denial within ten (10) days of the notification of the appeal denial to the State Board of Education. The parent or legal guardian shall submit to the State Board of Education and to the superintendent of the district, a notice of appeal on the form prescribed by the State Board of Education.

A student who enrolls in a school district in which the student is not a resident shall not be eligible to participate in school-related extramural athletic competition governed by the Oklahoma Secondary School Activities Association for a period of one (1) year from the first day of attendance at the receiving school unless the transfer is from a school district which does not offer the grade the student is entitled to pursue as per 70 O.S. § 8-103.2.

REFERENCE: 70 O.S. §1-114
 70 O.S. §1-113
 70 O.S. §5-117.1
 70 O.S. §8-101, et seq.
 70 O.S. §24-101, et seq.; §24-102
 Family Education Rights and Privacy Act
 Atty. Gen. Op. No. 87-134, April 1, 1988

LEGAL NOTE: Senate Bill 783 repealed 70 O.S. § 8-104 effective March 31, 2021. Oklahoma law no longer allows emergency transfer of students. Oklahoma law regarding transfers changes on January 1, 2022.

THIS POLICY REQUIRED BY LAW.

**ACTIVITY ACCOUNT
REQUEST FOR FUNDRAISING AND/OR EXPENDITURES**

Site Name: Central 505 School Year: 21-22

Account Name/Number Yearbook 990 Sponsor(s): C. Denise Jarmola

FUNDRAISERS to be Approved: Or Additional Revenue for Existing Funds:

<u>Fundraiser</u>	<u>Start/End Date</u>	<u>On/Off Campus</u>	<u>Est. Income</u>
1. <u>Keep previously approved</u>			\$ _____
2. _____			\$ _____
3. _____			\$ _____
4. _____			\$ _____
5. _____			\$ _____
6. _____			\$ _____
7. _____			\$ _____
8. _____			\$ _____
9. _____			\$ _____
10. _____			\$ _____

EXPENDITURES to be Approved:

- Keep previously approved and add the following:
- Camera equipment / supplies
- General supplies
- _____
- _____
- _____
- _____
- _____
- _____
- _____

Kevin K...
Principal's Signature

Sara Vermeire
Activity Fund Custodian's Signature

C. Denise Jarmola
Sponsor's Signature (if applicable)

11-9-21
Date of Request

01
Board Approval Date





JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

December 6, 2021

Bartlesville School District
Attn: Mr. Preston Birk
PO Box 1357
Bartlesville, OK 74005

Dear Mr. Birk:

As your auditor, we are required to obtain certain representations from management as a part of examination in order to comply with generally accepted auditing standards.

During an examination, management makes many representations to the auditor, both oral and written, in response to specific inquiries or through the financial statements. Such representations from management are part of the evidential matter the independent auditor must obtain to afford a reasonable basis for his opinion of the financial statements. Written representations from management ordinarily confirm oral representations given to the auditor indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding concerning the matters that are subject of representation.

The enclosed representation letter should be re-typed or photocopied onto your district's letterhead using the date on the representation letter, signed by the appropriate personnel as noted on the letter, and returned to me as soon as possible.

Thank you for your assistance in this matter. If you have questions concerning the above, please call our office.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

December 6, 2021

Jenkins & Kemper
Certified Public Accountants, P.C.
116 W. Breckenridge Ave
Bixby, OK 74008

This representation letter is provided in connection with your audit of the financial statements of Bartlesville School District, I-030, Washington County, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 6, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 27, 2021, including our responsibility for the preparation and fair presentation of the financial statements in conformity with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles, and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter, if applicable.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed.
- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the school district's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) If applicable, we have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) If applicable, we have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets),

provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, disclosures, and schedule of expenditures of federal awards.
- 31) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities.
- 35) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and

disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you, if applicable, any findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) If applicable, we are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Superintendent

Treasurer



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

December 6, 2021

To the Board of Education
Bartlesville Public Schools

We have audited the combined financial statements of Bartlesville Public Schools for the year ended June 30, 2021 and have issued our report thereon dated December 6, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and *OMB's Uniform Guidance (2 CFR part 200, subpart E)*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 27, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates affecting the financial statements. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements of the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplementary information, including combining statements and the schedule of expenditures of federal awards, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting and financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Additional Services Provided

During the 2020-21 fiscal year, the only additional services that we provided were assisting in the preparation of the financial statements, the notes to the financial statements, and the schedule of expenditures of federal awards.

Restriction on Use

This information is intended solely for the use of the board of education and administrative employees of the District and is not intended to be and should not be used by anyone other than these specific parties.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

**AUDITED FINANCIAL STATEMENTS - REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**BARTLESVILLE SCHOOL DISTRICT NO. I-30,
WASHINGTON COUNTY, OKLAHOMA**

JUNE 30, 2021



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2021**

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**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2021**

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**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2021**

BOARD OF EDUCATION

President	Scott Bilger
Vice-President	Rick Boswell
Clerk	Andrea Nightingale
Member	Suzy Keirse
Member	Randy Herren
Member	Kinder Shamhart
Member	Kevin Sitton

SUPERINTENDENT OF SCHOOLS

Chuck McCauley

DIRECTOR OF FINANCIAL SERVICES

Preston Birk

SCHOOL DISTRICT TREASURER

Sara Vermeire



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Bartlesville School District No. I-030, Bartlesville, Oklahoma (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Oklahoma State Department of Education 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our modified audit opinions.

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

As discussed in Note 1, the financial statements are prepared by the Bartlesville School District No. I-030, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although reasonably determined, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the previous paragraph, the basic 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 Bartlesville School District No. I-030, Washington County, Oklahoma as of June 30, 2021, or the revenues, expenses, and changes in net position and, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The financial statements referred to above do not include the general fixed assets account group, which is a departure from the regulatory basis of accounting prescribed by the Oklahoma State Department of Education. The amount that should be recorded in the general fixed asset account group is not known.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the preceding paragraph, the financial statements referred to in the first paragraph 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, 2021, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

Other Matters

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

The combining statements-regulatory basis and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements-regulatory basis and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole on the regulatory basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 6, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

December 6, 2021

COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2021**

<u>ASSETS</u>	<u>GENERAL</u>	<u>GOVERNMENTAL FUND TYPES</u>		<u>CAPITAL PROJECTS</u>	<u>FIDUCIARY FUND TYPES EXPENDABLE TRUST AND AGENCY FUND</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMO ONLY)</u>
		<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>			<u>GENERAL LONG-TERM DEBT</u>	
Cash	\$ 4,491,876	758,468	399	1,345,659	751,570		7,347,972
Investments	950,924	2,091,230	2,971,008	684,086	264,130		6,961,378
Amounts available in debt service						584,888	584,888
Amounts to be provided for retirement of general long-term debt						58,575,112	58,575,112
Total Assets	5,442,800	2,849,698	2,971,407	2,029,745	1,015,700	59,160,000	73,469,350
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities							
Warrants payable	1,265,900	294,806		1,820	4,225		1,566,751
Encumbrances	95,602	387,988		102,526			586,116
Funds held for school organizations					740,074		740,074
Unmatured obligations			2,386,519				2,386,519
Long-term debt:							
Bonds payable						32,970,000	32,970,000
Capital leases						26,190,000	26,190,000
Total liabilities	1,361,502	682,794	2,386,519	104,346	744,299	59,160,000	64,439,460
Fund balances							
Restricted for:							
Fiduciary					271,401		271,401
Capital projects				1,925,399			1,925,399
Debt service			584,888				584,888
Co-op		(22,516)					(22,516)
Child nutrition		545,016					545,016
Building		1,644,404					1,644,404
Unassigned	4,081,298						4,081,298
Total fund balances	4,081,298	2,166,904	584,888	1,925,399	271,401		9,029,890
Total liabilities and fund balances	\$ 5,442,800	2,849,698	2,971,407	2,029,745	1,015,700	59,160,000	73,469,350

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

INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH
FUND BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2021

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
Revenues						
Local sources	\$ 11,472,005	1,610,105	8,997,490	27,848	31,343	22,138,791
Intermediate sources	1,481,687					1,481,687
State sources	24,496,955	49,241	2,640			24,548,836
Federal sources	7,504,399	3,414,600				10,918,999
Non-revenue receipts	64,262	3,617	175,782			243,661
Total revenues	<u>45,019,308</u>	<u>5,077,563</u>	<u>9,175,912</u>	<u>27,848</u>	<u>31,343</u>	<u>59,331,974</u>
Expenditures						
Instruction	28,313,386	10,613		477,687		28,801,686
Support services	15,833,122	889,944		1,035,703	23,789	17,782,558
Operation of non-instructional services	3,076	3,202,047				3,205,123
Facilities, acquisition and const. services		985,420		231,680		1,217,100
Other outlays	62,522	59,721				122,243
Debt service			9,020,958			9,020,958
Total expenditures	<u>44,212,106</u>	<u>5,147,745</u>	<u>9,020,958</u>	<u>1,745,070</u>	<u>23,789</u>	<u>60,149,668</u>
Revenues over (under) expenditures	807,202	(70,182)	154,954	(1,717,222)	7,554	(817,694)
Other financing sources (uses)						
Lapsed appropriations	8,014			780		8,794
Estopped warrants	841				50	891
Bond proceeds				1,543,380		1,543,380
Total other financing sources (uses)	<u>8,855</u>			<u>1,544,160</u>	<u>50</u>	<u>1,553,065</u>
Revenue and other sources over (under) expenditures and other uses	816,057	(70,182)	154,954	(173,062)	7,604	735,371
Cash fund balance, beginning of year	<u>3,265,241</u>	<u>2,237,086</u>	<u>429,934</u>	<u>2,098,461</u>	<u>263,797</u>	<u>8,294,519</u>
Cash fund balance, end of year	<u>\$ 4,081,298</u>	<u>2,166,904</u>	<u>584,888</u>	<u>1,925,399</u>	<u>271,401</u>	<u>9,029,890</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - BUDGETED GENERAL FUND
 JUNE 30, 2021**

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 10,481,987	10,481,987	11,472,005
Intermediate sources	1,170,617	1,170,617	1,481,687
State sources	25,342,566	25,342,566	24,496,955
Federal sources	5,141,139	9,216,978	7,504,399
Non-revenue receipts			64,262
Total revenues	<u>42,136,309</u>	<u>46,212,148</u>	<u>45,019,308</u>
Expenditures			
Instruction	28,313,386	28,313,386	28,313,386
Support services	15,737,521	15,737,521	15,833,122
Operation of non-instructional services	3,076	3,076	3,076
Other outlays	62,522	62,522	62,522
Non-categorical	1,285,045	5,360,884	
Total expenditures	<u>45,401,550</u>	<u>49,477,389</u>	<u>44,212,106</u>
Revenues over (under) expenditures	(3,265,241)	(3,265,241)	807,202
Other financing sources (uses)			
Lapsed appropriations			8,014
Estopped warrants			841
Total other financing sources (uses)			<u>8,855</u>
Revenue and other sources over (under) expenditures and other uses	(3,265,241)	(3,265,241)	816,057
Cash fund balance, beginning of year	<u>3,265,241</u>	<u>3,265,241</u>	<u>3,265,241</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>4,081,298</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2021**

	SPECIAL REVENUE FUNDS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 2,092,263	2,092,263	1,610,105
State sources	46,867	46,867	49,241
Federal sources	2,117,641	2,573,641	3,414,600
Non-revenue receipts			3,617
Total revenues	<u>4,256,771</u>	<u>4,712,771</u>	<u>5,077,563</u>
Expenditures			
Instruction	10,613	10,613	10,613
Support services	2,084,692	2,084,692	889,944
Operation of non-instructional services	2,965,501	3,421,501	3,202,047
Facilities, acquisition and const. services	1,361,220	1,361,220	985,420
Other outlays	59,721	59,721	59,721
Non-categorical	12,110	12,110	
Total expenditures	<u>6,493,857</u>	<u>6,949,857</u>	<u>5,147,745</u>
Revenues over (under) expenditures	(2,237,086)	(2,237,086)	(70,182)
Cash fund balance, beginning of year	<u>2,237,086</u>	<u>2,237,086</u>	<u>2,237,086</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>2,166,904</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - DEBT SERVICE FUNDS
 JUNE 30, 2021**

	DEBT SERVICE FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 8,591,024	8,591,024	8,997,490
State sources			2,640
Non-revenue receipts			175,782
Total revenues	<u>8,591,024</u>	<u>8,591,024</u>	<u>9,175,912</u>
Expenditures			
Other outlays			
Debt service	<u>9,020,958</u>	<u>9,020,958</u>	<u>9,020,958</u>
Revenues over (under) expenditures	(429,934)	(429,934)	154,954
Cash fund balance, beginning of year	<u>429,934</u>	<u>429,934</u>	<u>429,934</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>584,888</u>

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

**NOTES TO COMBINED FINANCIAL STATEMENTS -
REGULATORY BASIS**

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. Summary of Significant Accounting Policies

The basic financial statements of the Bartlesville Public Schools Independent District No. I-30 (the "District") have been prepared in conformity with another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

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 elected members. The appointed superintendent is the executive officer of the District.

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 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. The Parent Teacher Association (PTA) is not included in the reporting entity. The District does not appoint any of the board members or exercise any oversight authority over the PTA.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting

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.

Special Revenue Fund - The special revenue funds are the District's building, co-op and child nutrition funds.

Building Fund - The building fund consists of monies derived 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 the 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.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting - contd.

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 Funds - 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.

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 fund types.

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. When these assets are held under a trust agreement, either a nonexpendable trust fund or an expendable trust fund is used depending on whether there is an obligation to maintain trust principal. Agency

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting - contd.

funds 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 operations.

Expendable Trust Funds - Expendable trust funds include the gifts fund, medical insurance fund, workers compensation fund and the insurance recovery fund.

Gifts Fund - The gifts 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.

Medical Insurance Fund - The medical insurance fund accounts for revenues and expenditures for all types of self-funded medical insurance coverage.

Workers Compensation Fund - The workers compensation fund accounts for revenues and expenditures for workers compensation claims.

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 fundraising efforts of the student and District-sponsored groups. The administration is responsible, under the authority of the Board, in collecting, disbursing and accounting for these activity funds.

Account Group

Account groups are not funds and consist of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group - This account group was established to account for all 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.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

B. *Fund Accounting* - contd.

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, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund 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*. This format significantly differs from that required by GASB 34.

The basic financial statements are essentially prepared on a basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education (OSDE) as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Investments and inventories are recorded as assets when purchased.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which requires revenues to be recognized when they become

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

C. Basis of Accounting and Presentation – contd.

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 and liabilities are incurred for proprietary fund types and trust funds.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. A preliminary budget must be submitted to the Board of Education by December 31 for the fiscal year beginning the following July 1. If the preliminary budget requires an additional levy, the District must hold an election on the first Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the preliminary budget becomes the legal budget. If voters reject the additional taxes, the District must adopt a budget within the approved tax rate.

The District may upon approval by a majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent.

Under current Oklahoma Statutes, a formal budget is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities and Fund Balances

Cash - Cash consists of cash on hand, demand deposit accounts, and interest-bearing checking accounts.

Investments - Investments consist of direct obligations of the United States Government and agencies; certificates of deposit of savings and loan associations, bank and trust companies; savings accounts or savings certificates of savings and loan associations, and trust companies; and warrants, bonds or judgments of the district. All investments are recorded at cost, which approximates market value.

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

E. Assets, Liabilities and Fund Balances – contd.

Fixed Assets and Property, Plant and Equipment - The General Fixed Asset Account Group is not presented.

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

Encumbrances - Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting.

Unmatured Obligations - The unmatured obligations represent the total of all annual accruals for both principal and interest, based on the lengths of the bonds and/or judgments, less all principal and interest payments through the balance sheet date in accordance with the regulatory basis of accounting.

Funds Held for School Organizations - Funds held for school organizations represent the funds received or collected from students or other co-curricular 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. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund Balance – Cash fund balance represents the funds not encumbered by purchase order, legal contracts, outstanding warrants and unmatured obligations.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

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 special purposes versus availability of appropriations. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are not in *spendable form*, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact) 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, 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 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. The School Board is the highest level of decision-making authority of the School District.
- **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 includes 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 purpose 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.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

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 roll 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 are due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, 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 owned. 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 interest earnings, 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 were collected within such systems.

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

F. Revenue and Expenditures- contd.

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 categorical educational program revenues be accounted for in the general fund.

The aforementioned state revenues are apportioned to the District's 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 pass-through from another government, such as the state.

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

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 co-curricular 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.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

1. **Summary of Significant Accounting Policies-** contd.

F. Revenue and Expenditures - contd.

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

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

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

Other Outlays/Uses 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) when applicable. Other uses include scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditure 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.

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

All other inter-fund 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 inter-fund transfers are reported as operating transfers. There were no operating transfers between funds during the 2020-21 fiscal year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

2. Deposits and Investments

Custodial Credit Risk

At June 30, 2021, the District held deposits of approximately \$14,309,350 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment Credit Risk

The District has no policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities 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.
- b. 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 deposits or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipations notes of public trusts whose beneficiary is a county, municipality or school district.
- e. 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.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

2. Deposits and Investments – contd.

The investments held at June 30, 2021 are as follows:

Type	Weighted Average Maturity (Months)	Market Value	Cost
Investments			
Money Market		\$ 0	\$ 0
Municipal tax-supported money judgments		0	0
Certificate of Deposit	6	<u>6,961,378</u>	<u>6,961,378</u>
Total investments		<u>\$ 6,961,378</u>	<u>\$ 6,961,378</u>

Concentration of Investment Credit Risk

The District places no limit on the amount it may invest in any one issuer. The District has the following of credit risk: 0% in Money Market funds, 0% in Municipal tax-supported money judgments and 100% in CDs (\$6,961,378).

3. 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 can be 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 of the District consists of bonds payable and three (3) capital leases. Debt service requirements for bonds are payable solely from the fund balance and the future revenues of the debt service fund.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

3. General Long-term Debt – contd.

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

	Bonds Payable	Capital Leases	Totals
Balance, July 1, 2020	\$ 31,665,000	30,900,000	62,565,000
Additions	14,480,000	4,240,000	18,720,000
Retirements	13,175,000	8,950,000	22,125,000
Balance, June 30, 2021	<u>\$ 32,970,000</u>	<u>26,190,000</u>	<u>59,160,000</u>

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

	<u>Amount outstanding</u>
<u>General Obligation Bonds</u>	
Building Bonds, Series 2015, original issue \$6,525,000, average interest rate of 2.00-3.00%, due in annual installments of \$465,000 beginning 6-1-17, final payment of \$480,000 due 6-1-30	\$ 4,200,000
Building Bonds, Series 2018, original issue \$15,500,000, interest rate of 2.25-3.00%, due in annual installments of \$2,210,000 beginning 6-1-20, final payment due 6-1-26;	11,080,000
Comb. Purpose Bonds, Series 2020A, original issue \$550,000, interest rate of 1.1-1.5%, due in annual installments of \$180,000 beginning 6-1-22, final payment due 6-1-24;	550,000
Comb. Purpose Bonds, Series 2020B, original issue \$2,660,000, interest rate of 1.0-1.2%, due in annual installments of \$665,000 beginning 6-1-22, final payment due 6-1-25;	2,660,000
Comb. Purpose Bonds, Series 2021A, original issue \$13,380,000, interest rate of 1.00%, due in annual installments of \$6,690,000 beginning 6-1-23, final payment due 6-1-24;	13,380,000
Building Bonds, Series 2021B, original issue \$1,100,000, interest rate of 1.00%, due in one annual installment of \$1,100,000 due 6-1-23;	\$ 1,100,000

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

3. **General Long-term Debt** – contd.

	<u>Amount outstanding</u>
<u>Capital Leases</u>	
Lease agreement for equipment and buildings, dated 6-24-21 totaling \$4,240,000, interest rate of 0.62%, due in one acquisition payment on 7-1-24;	\$ 4,240,000
Lease agreement for equipment and buildings, dated 8-9-19 totaling \$8,700,000, interest rate of 1.57%, due in various acquisition payments beginning 7-1-22 final payment on 7-1-24;	8,700,000
Lease agreement for equipment and buildings, dated 1-20-17 totaling \$13,250,000, interest rate of 2.65%, due in one acquisition payment due on 7-1-21;	<u>13,250,000</u>
Totals	<u>\$ 59,160,000</u>

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

Year ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,520,000	619,025	4,139,025
2023	11,310,000	533,410	11,843,410
2024	10,220,000	369,895	10,589,895
2025	3,340,000	218,655	3,558,655
2026	2,705,000	132,750	2,837,750
2027-2031	1,875,000	138,975	2,013,975
Totals	<u>\$ 32,970,000</u>	<u>2,012,710</u>	<u>34,982,710</u>

There was \$748,775 in interest paid on long-term debt incurred during the current year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

3. General Long-term Debt – contd.

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

Year ending June 30	Principal	Interest	Total
2022	\$ 13,250,000	-	13,250,000
2023	3,045,000	-	3,045,000
2024	95,000	-	95,000
2025	9,800,000	-	9,800,000
Totals	<u>\$ 26,190,000</u>	<u>-</u>	<u>26,190,000</u>

4. Employee Retirement System

Plan Description

The District participates in the state-administered Oklahoma Teachers' Retirement Plan, 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 Teachers' Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, OK 73152 or by calling (405) 521-2387.

Basis of Accounting

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

4. **Employee Retirement System – contd.**

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employees 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 liability amount is not required to be presented on the financial statements.

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. Beginning, July 1, 2010, the District and State were required to contribute 14.5% of applicable compensation. Contributions received by the System are from a percentage of its revenues from sales taxes, use taxes, corporate income taxes and individual income taxes. The District contributed 9.5% beginning January 1, 2010 and the State of Oklahoma contributed the remaining 5.0% during the year. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. In addition, the District is required to match the retirement paid on salaries that are funded with federal funds.

Annual Pension Cost

The District's portion of the total contributions for 2021, 2020 and 2019 were \$2,628,917, \$2,602,422, and \$2,378,207 respectively.

5. **Contingencies**

Amounts received or receivable from grantor 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 amount, 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.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

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; and natural disasters. The District continues to carry commercial insurance for these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

7. Subsequent Events

Management has evaluated subsequent events through the date of the audit report, which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.

**OTHER SUPPLEMENTARY INFORMATION – REGULATORY
BASIS - COMBINING FINANCIAL STATEMENTS**

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2021**

<u>ASSETS</u>	<u>CO-OP FUND</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Cash	\$ (19,246)	196,518	581,196	758,468
Investments		1,500,000	591,230	2,091,230
Total assets	<u>(19,246)</u>	<u>1,696,518</u>	<u>1,172,426</u>	<u>2,849,698</u>
 <u>LIABILITIES AND FUND BALANCES</u> 				
Liabilities				
Warrants payable	3,270	12,073	279,463	294,806
Encumbrances		40,041	347,947	387,988
Total liabilities	<u>3,270</u>	<u>52,114</u>	<u>627,410</u>	<u>682,794</u>
Fund balances				
Restricted	<u>(22,516)</u>	<u>1,644,404</u>	<u>545,016</u>	<u>2,166,904</u>
Total liabilities and fund balances	<u>\$ (19,246)</u>	<u>1,696,518</u>	<u>1,172,426</u>	<u>2,849,698</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 CASH FUND BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2021**

	<u>CO-OP FUND</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Revenues				
Local sources	\$ -	1,541,985	68,120	1,610,105
State sources	7,390	452	41,399	49,241
Federal sources	119,129		3,295,471	3,414,600
Non-revenue receipts		2,317	1,300	3,617
Total revenues	<u>126,519</u>	<u>1,544,754</u>	<u>3,406,290</u>	<u>5,077,563</u>
Expenditures				
Instruction	10,613			10,613
Support services	109,583	780,361		889,944
Operation of non-instructional services			3,202,047	3,202,047
Facilities, acquisition and const. services		985,420		985,420
Other outlays			59,721	59,721
Total expenditures	<u>120,196</u>	<u>1,765,781</u>	<u>3,261,768</u>	<u>5,147,745</u>
Revenues over (under) expenditures	6,323	(221,027)	144,522	(70,182)
Cash fund balance, beginning of year	<u>(28,839)</u>	<u>1,865,431</u>	<u>400,494</u>	<u>2,237,086</u>
Cash fund balance, end of year	<u>\$ (22,516)</u>	<u>1,644,404</u>	<u>545,016</u>	<u>2,166,904</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 - REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2021**

	CO-OP FUND			BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues									
Local sources	\$ 28,838	28,838		1,470,898	1,470,898	1,541,985	592,527	592,527	68,120
State sources	7,307	7,307	7,390			452	39,560	39,560	41,399
Federal sources	125,000	125,000	119,129				1,992,641	2,448,641	3,295,471
Non-revenue receipts						2,317			1,300
Total revenues	<u>161,145</u>	<u>161,145</u>	<u>126,519</u>	<u>1,470,898</u>	<u>1,470,898</u>	<u>1,544,754</u>	<u>2,624,728</u>	<u>3,080,728</u>	<u>3,406,290</u>
Expenditures									
Instruction	10,613	10,613	10,613						
Support services	109,583	109,583	109,583	1,975,109	1,975,109	780,361			
Operation of non-instructional services							2,965,501	3,421,501	3,202,047
Facilities, acquisition and const. services				1,361,220	1,361,220	985,420			
Other outlays							59,721	59,721	59,721
Non-categorical	12,110	12,110							
Total expenditures	<u>132,306</u>	<u>132,306</u>	<u>120,196</u>	<u>3,336,329</u>	<u>3,336,329</u>	<u>1,765,781</u>	<u>3,025,222</u>	<u>3,481,222</u>	<u>3,261,768</u>
Revenues over (under) expenditures	28,839	28,839	6,323	(1,865,431)	(1,865,431)	(221,027)	(400,494)	(400,494)	144,522
Cash fund balance, beginning of year	<u>(28,839)</u>	<u>(28,839)</u>	<u>(28,839)</u>	<u>1,865,431</u>	<u>1,865,431</u>	<u>1,865,431</u>	<u>400,494</u>	<u>400,494</u>	<u>400,494</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>(22,516)</u>	<u>-</u>	<u>-</u>	<u>1,644,404</u>	<u>-</u>	<u>-</u>	<u>545,016</u>

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

	31 BUILDING BOND FUND	37 COMB. PURP. BOND FUND	39 BUILDING BOND FUND	TOTALS (MEMO ONLY)
<u>ASSETS</u>				
Cash	\$ 1,057,055	287,808	796	1,345,659
Investment		650,000	34,086	684,086
Total assets	1,057,055	937,808	34,882	2,029,745
 <u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Warrants payable		1,820		1,820
Encumbrances		102,526		102,526
Total liabilities		104,346		104,346
Fund balances				
Restricted	1,057,055	833,462	34,882	1,925,399
Total liabilities and fund balances	\$ 1,057,055	937,808	34,882	2,029,745

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2021**

	31 COMB. PURP. BOND FUND	37 BUILDING BOND FUND	39 BUILDING BOND FUND	TOTALS (MEMO ONLY)
Revenues				
Local sources	\$ -	24,122	3,726	27,848
Expenditures				
Instruction		477,687		477,687
Support services		1,035,703		1,035,703
Facilities, acquisition and const. services		231,680		231,680
Total expenditures		1,745,070		1,745,070
Revenues over (under) expenditures	-	(1,720,948)	3,726	(1,717,222)
Other financing sources (uses)				
Lapsed appropriations		780		780
Bond sales proceeds	1,057,055	486,325		1,543,380
Total other financing sources (uses)	1,057,055	487,105		1,544,160
Revenue and other sources over (under) expenditures and other uses	1,057,055	(1,233,843)	3,726	(173,062)
Cash fund balance, beginning of year	-	2,067,305	31,156	2,098,461
Cash fund balance, end of year	\$ 1,057,055	833,462	34,882	1,925,399

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 EQUITY - REGULATORY BASIS - ALL FIDUCIARY FUND TYPES
 JUNE 30, 2021**

	EXPENDABLE TRUST FUND	AGENCY FUNDS	
	GIFTS FUND	ACTIVITY FUNDS	TOTAL (MEMO ONLY)
<u>ASSETS</u>			
Cash	\$ 11,496	740,074	751,570
Investments	264,130	740,074	264,130
Total assets	275,626	740,074	1,015,700
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Warrants payable	4,225		4,225
Funds held for school organizations		740,074	740,074
Total liabilities	4,225	740,074	744,299
Fund Balances			
Cash fund balances	271,401	-	271,401
Total Liabilities and Fund Balances	\$ 275,626	740,074	1,015,700

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
REGULATORY BASIS - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

	Balance July 1, 2020	Additions	Net Transfers	Deletions	Balance June 30, 2021
Assets					
Cash	\$ 619,519	685,573	-	565,018	740,074
Liabilities					
Funds held for student organizations					
General Administrative	160,241	185,389		144,183	201,447
General Administrative Athletics	230,228	164,988		169,356	225,860
General Refund Account	-	3,760		3,760	-
AP Exams	14,086	15,990		13,848	16,228
Alternative High School	6,416	650		1,152	5,914
Tuition Clearing Acct	-	22,890		22,890	-
Art Club	1,342	400		290	1,452
Adult Fees Clearing Acct	-	1,761		1,761	-
Sports Broadcasting	522	1,470		1,439	553
Baseball Fund	145	-		-	145
Basketball Fund	1,692	-		-	1,692
Choral Club	1,916	1,814		-	3,730
Concessions	6,097	-		-	6,097
S.A.D.F.	3,090	5		-	3,095
Community of Caring	1,479	-		276	1,203
Drama	19,301	3,639		4,293	18,647
VisionQuest	105	-		-	105
BPS-Foundation Grants	1,008	17,652		16,619	2,041
Agricultural Education	11,547	110,317		76,600	45,264
Environmental Club	294	-		12	282
BHS SPED	1,381	-		422	959
Exceptional Education Service	8,341	1,400		-	9,741
Business Prof of America	448	-		-	448
ATLAS	1,652	100		1,654	98
STEAM Program	1,953	21,047		136	22,864
French Club	228	-		-	228
Lady Bruins	276	-		-	276
Football	1,548	-		1,481	67
Music	4,145	100		300	3,945
Musical Production	22,137	2,972		6,504	18,605
National Honor Society	9,437	900		3,635	6,702
Newspaper	1,513	-		889	624
National Junior Honor Society	1,432	260		660	1,032
Orchestra	1,596	814		-	2,410
BHS Band	374	1,414		600	1,188
Pictures	717	-		-	717
Service Club	729	-		-	729
Spanish Club	367	-		-	367
Speech Program	2,714	1,151		1,205	2,660
Staff Development-In-Service	\$ 1,506	-		-	1,506

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REGULATORY BASIS - ALL AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

	Balance <u>July 1, 2020</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2021</u>
Student Council	\$ 25,974	20,365		29,169	17,170
Science Olympiad	500	-		-	500
Dance Club	348	-		-	348
Technology Student Assoc (TSA)	2,438	320		420	2,338
Science Trek Club	5,817	1,500		-	7,317
Wrestling	385	-		-	385
Technology Support Team	28,014	82,120		42,442	67,692
Golf	1,710	-		-	1,710
Cross Country	123	-		-	123
Soccer	51	-		-	51
Counselors' Special Fund	307	-		-	307
Yearbook	11,455	13,759		14,113	11,101
Leadership	2,086	-		255	1,831
Academic Team	140	-		-	140
Archery Club	349	-		-	349
Homeless Student Assistance	1,075	-		-	1,075
Bruin Logo	16,143	6,626		4,654	18,115
Back to School Rally	601	-		-	601
	<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>
Total Liabilities	<u>\$ 619,519</u>	<u>685,573</u>	<u>-</u>	<u>565,018</u>	<u>740,074</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2020	Revenue Collected	Total Expenditures	Ending Balance 6/30/2021
<u>U. S. Department of Education</u>							
<u>Direct Programs:</u>							
Title VI-Part A, Indian Education	84.060	561	\$ 232,559		119,779	236,152	(116,373)
Title VI-Part A, Indian Education 2019-20	84.060	799		(47,254)	47,254		
Subtotal - Direct Programs			<u>232,559</u>	<u>(47,254)</u>	<u>167,033</u>	<u>236,152</u>	<u>(116,373)</u>
<u>Passed Through State Department of Education:</u>							
<u>Title I-Part A Cluster:</u>							
Title I-Part A, Improving Basic Programs	84.010	511	1,384,057		935,754	1,213,527	(277,773)
Title I-Part A, Improving Basic Programs 2019-20	84.010	799		(303,092)	303,092		
Title I-School Improvement	84.010	515	297,769		59,094	212,648	(153,554)
Title I-School Improvement 2019-20	84.010	799		(26,336)	26,336		
Subtotal - Title I-Part A Program (Cluster)			<u>1,681,826</u>	<u>(329,428)</u>	<u>1,324,276</u>	<u>1,426,175</u>	<u>(431,327)</u>
<u>Title II Cluster:</u>							
Title II-Part A, Teacher & Principal Training	84.367	541	367,829		135,888	170,686	(34,798)
Title II-Part A 2019-20	84.367	799		(5,403)	5,403		
Consolidated Admin. Funds Title II-Part A	84.367	786/541	3,000			433	(433)
Consolidated Admin. Funds Title II-Part A 2019-20	84.367	799		(128)	128		
Subtotal - Title II-Part A Program (Cluster)			<u>370,829</u>	<u>(5,531)</u>	<u>141,419</u>	<u>171,119</u>	<u>(35,231)</u>
<u>Title III-Part A Cluster:</u>							
Title III-Part A Immigrant Education 2019-20	84.365	799		(270)	270		
Title III-Part A English Lang. Acq.	84.365	572	26,416		10,739	10,739	
Title III-Part A English Lang. Acq. 2019-20	84.365	799		(5,561)	5,561		
Subtotal - Title III-Part A Program (Cluster)			<u>26,416</u>	<u>(5,831)</u>	<u>16,570</u>	<u>10,739</u>	<u>-</u>
Adult Education and Literacy	84.002	731	102,652		44,158	69,159	(25,001)
Adult Education and Literacy 2019-20	84.002	799		(21,296)	21,296		
Title IV-Part A SSAE Grant	84.424A	552	121,412		96,705	96,705	
Title V-Part B, Subpart 2 Rural and Low Income Schools	84.358B	587	183,822		94,384	111,088	(16,704)
Title IX-Part C 2019-20	84.196	799		(11,764)	11,764		
<u>* CARES Act Funding Cluster:</u>							
CARES Act ESSERF (Covid)	84.425D	788	1,045,225		869,209	1,042,884	(173,675)
CARES Act GEER (Covid)	84.425D	789	257,423		250,786	256,586	(5,800)
CARES Act ESSER II (Covid)	84.425D	793	4,075,839		3,198,919	3,765,696	(566,777)
Subtotal - CARES Act (Covid) Cluster			<u>5,378,487</u>	<u>-</u>	<u>4,318,914</u>	<u>5,065,166</u>	<u>(746,252)</u>
<u>Special Education Cluster:</u>							
IDEA-B Covid Assist	84.027	617	43,328		42,864	42,864	
IDEA-B Flowthrough	84.027	621	1,203,109		904,816	1,154,375	(249,559)
IDEA-B Flowthrough 2019-20	84.027	799		(268,225)	268,225		
IDEA-B Preschool	84.173	641	21,407		21,407	21,407	
IDEA-B Preschool-Private Schools 2019-20	84.173	799		(3)	3		
Subtotal - Special Education Program (Cluster)			<u>1,267,844</u>	<u>(268,228)</u>	<u>1,237,315</u>	<u>1,218,646</u>	<u>(249,559)</u>
Subtotal - Passed Through State Dept of Education			<u>\$ 9,133,288</u>	<u>(642,078)</u>	<u>7,306,801</u>	<u>8,168,797</u>	<u>(1,504,074)</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2020	Revenue Collected	Total Expenditures	Ending Balance 6/30/2021
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins Grant	84.048	423	\$ 130,045		90,360	112,806	(22,446)
Carl Perkins Grant 2019-20	84.048	799		(28,768)	28,768		
Subtotal - Passed Through State Department of Career Tech Ed			<u>130,045</u>	<u>(28,768)</u>	<u>119,128</u>	<u>112,806</u>	<u>(22,446)</u>
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education:</u>							
<i>Child Nutrition Cluster:</i>							
<i>Cash Assistance:</i>							
National School Lunch Program	10.555	763					
School Breakfast Program	10.553	764					
Summer Food Program	10.559	766		(190,884)	3,295,471	2,735,204	369,383
<i>Cash Assistance Subtotal</i>				<u>(190,884)</u>	<u>3,295,471</u>	<u>2,735,204</u>	<u>369,383</u>
<u>Passed Through State Department of Human Services:</u>							
Non-cash Assistance (Commodities)	10.555	N/A			133,139	133,139	
Subtotal - Child Nutrition Program (Cluster)				<u>(190,884)</u>	<u>3,428,610</u>	<u>2,868,343</u>	<u>369,383</u>
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	34,925		4,936	34,925	(29,989)
Johnson O'Malley 2019-20	15.130	799		(25,504)	25,504		
Flood Control	12.112	770	126	227	126		353
Subtotal - Other Federal Assistance			<u>35,051</u>	<u>(25,277)</u>	<u>30,566</u>	<u>34,925</u>	<u>(29,636)</u>
Total Federal Assistance			<u>\$ 9,530,943</u>	<u>(934,261)</u>	<u>11,052,138</u>	<u>11,421,023</u>	<u>(1,303,146)</u>

* Major federal programs

Note 1 - Commodities received by the District in the amount of \$133,139 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements by this amount. These commodities are reported at fair market value.

Note 2 - There were no amounts passed to subrecipients.

Note 3 - Grantor provides adequate insurance coverage against loss on assets purchased with Federal Awards.

Note 4 - The information in this schedule 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). Expenditures are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements. These expenditures are recognized following the cost principles contained in the Uniform Guidance. The District has also elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF SURETY BONDS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Old Republic Surety Company	Treasurer	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Payroll Coordinator	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Activity Fund Custodian	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Accounts Payable Coordinator	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Executive Director Fin Serv	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Encumbrance Clerk	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Superintendent	LPO2114248	\$ 100,000.00	8/1/20-8/1/21
	Board Minutes Clerk	LPO2114248	\$ 1,000.00	8/1/20-8/1/21
	Deputy Board Minutes Clerk	LPO2114248	\$ 1,000.00	8/1/20-8/1/21



**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
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis as listed in the Table of Contents, of Bartlesville School District No. I-030, Bartlesville, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2021. This report was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 over 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

December 6, 2021



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

The Honorable Board of Education
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

Report on Compliance for Each Major Federal Program

We have audited the Bartlesville School District No. I-030, Bartlesville, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (The Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Bartlesville School District No. I-030, Bartlesville, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

The management of the Bartlesville School District No. I-030, Bartlesville, Oklahoma is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

December 6, 2021

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JULY 1, 2020 TO JUNE 30, 2021**

Summary of Auditor's Results

1. The auditor's report expresses 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. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the District were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Uniform Guidance"
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under OMB Uniform Guidance.
7. Identification of Major Programs: Elementary and Secondary Schools Emergency Relief Fund (84.425D) programs.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District did not qualify to be a low-risk auditee.

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS
JULY 1, 2020 TO JUNE 30, 2021**

There were no prior year findings.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL
LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2020 TO JUNE 30, 2021**

State of Oklahoma)
County of Tulsa)

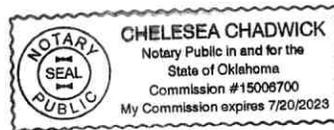
The undersigned auditing firm representative of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Bartlesville School District for the audit year 2020-21.

Jenkins & Kemper, CPAs, P.C.
AUDITING FIRM

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this
6th day of, December, 2021


NOTARY PUBLIC





OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2020-2021

District Name Bartlesville Public Schools

District Number I-30

County Name Washington

County Code 74

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on _____ .
Date of Meeting

The audit was presented by Jenkins & Kemper, CPAs, P.C _____
(Independent Auditor) (Independent Auditor's Signature)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

December 9, 2021

Bartlesville Public Schools
Attn: Mr. Preston Birk
PO Box 1357
Bartlesville, OK 74005

Dear Mr. Birk:

We have enclosed the legal representation letter. This form needs to be submitted to your attorney on your **School District**'s letterhead as a part of conducting the audit. Please call, if you have any questions.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

December 6, 2021

Rosenstein, Fist & Ringold
525 S Main, Ste 700
Tulsa, OK 74103

To Whom It May Concern:

Our auditors, Jenkins & Kemper, CPAs, P.C., are conducting an audit of our financial statements at December 6, 2021 and for the June 30, 2021 fiscal year then ended. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Bartlesville School District, I-030, Washington County, in the form of legal consultation or representation.

**Pending or Threatened Litigation, Claims, and Assessments
(excluding unasserted claims and assessments)**

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each matter should include:

1. the nature of the litigation;
2. the progress of the matter to date;
3. how management of is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
4. an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification 450, Contingencies.

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial

statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of FASB Accounting Standards Codification 450, Contingencies. Please specifically confirm to our auditors that our understanding is correct.

Response

Your response should include matters that existed as of December 6, 2021, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply. Please specifically identify the nature of, and reasons for, any limitations on your response. You may also be requested to provide updates to your written response at a later date. We appreciate your timely response to such requests. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of June 30, 2021 and for the fiscal year then ended.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) on December 6, 2021.

Very truly yours,

Mr. Preston Birk
Bartlesville Public Schools



Project Name: BPS Baseball & Softball Training Facilities - With Alternates
 Project No: 4086
 Bid Date: 12/9/2021

Spec Section	Description	Total Bid	Vendor Name
01 00 00	Staff / General Conditions	\$ 94,477	MCC
01 41 26	General Requirements	\$ 58,032	MCC
02 00 00	Demolition	\$ 24,790	Ark Wrecking
03 30 00	Concrete	\$ 174,000	Whaling Construction
08 11 00	Metal Doors & Frames	\$ 24,492	Builders Supply
08 36 00	Overhead Doors	\$ 72,038	Overhead Doors of Tul
09 29 00	Drywall	\$ 89,700	Arrow
09 91 00	Painting	\$ 18,840	JC Painting
11 66 00	Batting Cage Netting	\$ 48,000	SportsTech QualityCare
11 67 00	Indoor Synthetic Turf	\$ 95,012	Performance Surfaces
12 60 00	Bleacher Reconfiguration	\$ 35,000	Allowance
13 34 00	PEMB	\$ 415,970	Vanguard
23 00 00	HVAC / Gas Line	\$ 113,575	Sligar
26 00 00	Electrical	\$ 90,695	Holtz
31 00 00	Earthwork & Storm Sewer	\$ 91,000	Whaling
RATE	SUBTOTALS	\$ 1,445,621	
0.00990	General Liability .99%	\$14,907	
0.0012	Builder's Risk .01/100/Mo	\$1,870	
0.0300	Construction Contingency	\$43,369	
	TOTAL COST	\$ 1,505,767	
3.00%	Goal Fee	45,173	
0.5%	Preconstruction Fee	7,794	
	PROJECT TOTALS	1,558,734	

	Description	Total Bid
Base Bid		\$ 1,558,734
ALT 01	Add HVAC - Baseball Facility	\$ 8,087
ALT 02	Add HVAC - Softball Facility	\$ 35,414
	Subtotal Alternates:	\$ 43,500
	Total Base Bid & Alternates:	\$ 1,602,234