

**AGENDA**  
Sapulpa Public Schools  
Special Virtual and Physical Meeting  
Washington Administration Center Board Room  
511 E Lee  
Sapulpa, OK 74066  
Monday, February 22, 2021 at 6:00 PM

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

- I. Call the meeting to order and Pledge of Allegiance to the American Flag
- II. Formal Adoption of the Agenda.
  - A. Motion, discussion, and vote on Motion to formally adopt Agenda.
- III. Consent Agenda
  - A. Approval of the 1.11.2021 Regular Meeting Minutes.
  - B. Approval of 2020-21 General Fund Purchase Order Encumbrance numbers 547 through 639.
  - C. Approval of 2020-21 Building Fund Purchase Order Encumbrance numbers 131 through 137.
  - D. Re-Approval of 2020-21 Building Fund Purchase Order number 118, the actual repair cost was more than the originally approved amount.
  - E. Approval of 2020-21 Child Nutrition Fund Purchase Order Encumbrance numbers 57 through 60.
  - F. Approval of 2020-21 Bond Fund 33 Purchase Order Encumbrance numbers 26 and 27.
  - G. Approval of 2020-21 Bond Fund 36 Purchase Order Encumbrance numbers 9 through 12.
  - H. Approval of the monthly financial reports of the School Activity Funds account.
  - I. Approval of the Treasurer's Report on the status of Funds and Investments.
  - J. Accept and approve the employee assignments for Mr. Johnny Bilby and Dr. Kim Castaldi as the Title IX Co-Coordinators for Sapulpa Public Schools.
  - K. Accept and approve the employee assignment for Mrs. Katherine Stuffelbeam as the ADA (Americans with Disabilities Act) and 504 (Rehabilitation Act) Coordinator.
  - L. Approval of the 2020-21 Audit Contract and Engagement Letter with Bledsoe, Hewett & Gullekson.
  - M. Approval of renewal for 2021-22 SchoolMessenger Services.
  - N. Approval of a generous donation of \$5,000 from TTCU for General Fund expenses.

- O. Approval of a generous \$10,000 anonymous donation for student expense assistance through the Activity Account.
- P. Approval of Fundraisers.
- IV. Hearing from the Public
- V. Information and Discussion Items
  - A. Student Records Policy, as a first read.
  - B. Superintendent Comments
  - C. Discussion on the status and delivery of OSDE and ODEMHS Plan to distribute KN95 Mask for Oklahoma School Personnel.
- VI. Action Items
  - A. Discussion, motion, and vote on a motion to approve/disapprove the District (School Year) Calendar 2021-22.
  - B. Discussion, motion, and vote on a motion to approve/disapprove renewal of E-Rate 2021-22 Internet WAN Provider as per attachment.
  - C. Discussion, motion, and vote on a motion to approve/disapprove the 2019-20 fiscal year audit, presented by Bledsoe, Hewett & Gullekson Certified Public Accountants, PLLLP.
  - D. Discussion, motion, and vote on a motion to approve/disapprove awarding bid for the Chieftain Center Roof.
  - E. Discussion, motion, and possible vote to approve/disapprove any additional personnel protective equipment.
  - F. Proposed Executive Session to discuss Personnel listed and conduct ongoing evaluation of the Superintendent as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.
    - 1. Vote to convene in Executive Session.
    - 2. To acknowledge the Board has returned to Open Session.
    - 3. Statement of Executive Session Minutes.
  - G. Personnel
    - 1. Vote to approve/disapprove Employing Personnel as per attachment.
    - 2. Vote to approve/disapprove FMLA for Sandy Pressler, effective February 02, 2021, through March 12, 2021.
    - 3. Vote to approve/disapprove FMLA for Carmesha Williamson, effective January 20, 2021, through March 17, 2021.
    - 4. Vote to approve/disapprove FMLA for Christine Nagle, effective March 26, 2021, through June 18, 2021.
    - 5. Vote to approve/disapprove authorizing Carmesha Williamson to receive sick leave donations from other employees as authorized by Board Policy 736.2 Sick Leave Donation.
    - 6. Vote to accept Resignations received since the last board meeting.
    - 7. Vote to approve/disapprove the offer of employment to an individual to serve as the Head High School Football Coach, with such employment subject to mutually acceptable and fully executed written contract of employment.
- VII. Adjournment

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

Monday, January 11, 2021 6:00 PM

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

I. Call the meeting to order and Pledge of Allegiance to the American Flag.  
2nd Vice President Wayne Richards called the meeting to order at 6:11 pm followed by the Pledge of Allegiance. Before the meeting was called to order, Superintendent recognized Volleyball and Cross Country for being State Qualifiers. Both coaches got to introduce and brag a little on their teams. Cupcakes and pictures followed after.

II. Formal Adoption of the Agenda

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

To formally adopt the Consent Agenda passed with a motion by Larry Hoover and a second by Sarah Havenstrite.

Sarah Havenstrite: Yea

Larry Hoover: Yea

Steve McCormick: Absent

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

III. Recognition of Sapulpa School Board Members.

IV. Consent Agenda

IV.A. Approval of the 12.14.2020 Regular Meeting Minutes.

IV.B. Approval of 2020-21 General Fund Purchase Order encumbrance numbers 519 through 546.

IV.C. Approval of 2020-21 Building Fund Purchase Order encumbrance numbers 126 through 130.

IV.D. Approval of 2020-21 Child Nutrition Fund Purchase Order encumbrance numbers 55 and 56.

IV.E. Approval of 2020-21 Bond Fund 33 Purchase Order encumbrance numbers 23 through 25.

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

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

IV.H. Approval of the Assignment and Consent to Assignment Agreement between the Teachers' Retirement System, Sapulpa Public Schools, and Voya Institutional Trust Company.

IV.I. Approval of 2020-21 School Based Service Participation Agreement between Sapulpa Public Schools and Public Consulting Group, Inc.

IV.J. Approval of 2021 Shawnee Invitational Basketball Tournament Contract for SPS Girls Basketball Team.

IV.K. Approval of 2020-21 Junior/Senior Prom Venue Contract between Sapulpa Public Schools and One Eighty One Ranch.

IV.L. Approval of Fundraisers as per Attachment.

To approve Consent Agenda items A-L passed with a motion by Larry Hoover and a second by Sarah Havenstrite.

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

V. Hearing from the Public  
None

## VI. Action Items

VI.A. Discussion, motion, and vote on a motion to approve or disapprove the generous grant donations of \$146,022.00 from Edward E. and Helen Turner Bartlett Foundation made to Sapulpa Public Schools to be used in the specified department per attachment.

To approve the generous grant donations of \$146,022.00 from Edward E. and Helen Turner Bartlett Foundation made to Sapulpa Public Schools to be used in the specified department per attachment passed with a motion by Larry Hoover and a second by Sarah Havenstrite.

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

VI.B. Discussion, motion, and vote on a motion to approve/disapprove any modifications to the District Return to Learn Plan.

No action needed

## VII. Information & Discussion Items

### VII.A. Superintendent Comments-Finance and Mid Year Update

Superintendent Armstrong went right into the Financial Update. He started with the good news of the 2nd stimulus check in the amount of 2.5 million dollars. The first check was \$600,000. The second check has more flexibility for use and a longer period of time to use it. The not so good news was the midterm adjustment which came with a loss of \$729,000 due to the adjusted WADM.

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

### VIII.A. Vote to convene in Executive Session.

To convene in Executive Session at 6:24 pm passed with a motion by Larry Hoover and a second by Sarah Havenstrite.

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

Yea: 3, Nay: 0, Absent: 2

VIII.B. To acknowledge the Board has returned to Open Session.

2nd President acknowledged the Boards return to Open Session at 6:29 pm.

### VIII.C. Statement of Executive Session Minutes.

The Board of Education went into Executive Session at 6:24 pm to discuss Personnel as listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act. During the Executive Session, the Board discussed these items and no other items. The Board returned to Open Session at 6:29 pm. Present in Executive Session were Sarah Havenstrite, Larry Hoover, Wayne Richards, and Rob Armstrong. No action was taken. This constitutes the minutes of the Executive Session.

## IX. Personnel

IX.A. Vote to approve/disapprove Employing Personnel as per attachment.

No action needed

IX.B. Vote to accept Resignations received since the last board meeting.  
No action needed

X. Adjournment

To adjourn at 6:30 pm passed with a motion by Sarah Havenstrite and a second by Larry Hoover.

Sarah Havenstrite: Yea

Larry Hoover: Yea

Steve McCormick: Absent

Wayne Richards: Yea

Melinda Ryan: Absent

Yea: 3, Nay: 0, Absent: 2

## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 547 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	547	01/06/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - library books	594.08
11	548	01/07/2021	3344	OLIVIA G HILL	WG Tech	434.50
11	549	01/07/2021	40	CHRIS JAMISON	Windshield for Suburban	195.00
11	550	01/07/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - math toner	35.00
11	551	01/08/2021	3826	SECURITY BANK CARD CENTER INC	Proj. 511 - Liberty Parental Involvement Money	300.00
11	552	01/08/2021	2223	SUMMIT TRUCK	Rear Heater Core for Bus 38	442.03
11	553	01/11/2021	30466	OKLAHOMA AUTISM NETWORK	615-Sped-Conducting FBA's and BIP's-Powers	150.00
11	554	01/11/2021	30466	OKLAHOMA AUTISM NETWORK	615-Reducing Challenging Behavior-Powers	150.00
11	555	01/12/2021	32397	CHALK'S TRUCK PARTS	Door Valve for Bus 307	509.10
11	556	01/12/2021	60137	JE SYSTEMS	Lib-11 reset bells	100.00
11	557	01/12/2021	8318	AMAZON	11 - Ryan - Library Books for Students	220.71
11	558	01/12/2021	31833	FOLLETT SCHOOL SOLUTIONS	11 - Ryan - Library books for Students	588.75
11	559	01/12/2021	133	BOOK DEPOT INC.	11 - Ryan - Books for Library	609.41
11	560	01/12/2021	6018	HECTOR LOPEZ	WG Tech	121.00
11	561	01/12/2021	31983	BPA	BPA memberships	200.00
11	562	01/12/2021	30003	LAKESHORE EQUIPMENT COMPANY	5th Grade Student Enrichment	200.95
11	563	01/12/2021	8318	AMAZON	5th Grade Student Enrichment	7.85
11	564	01/12/2021	278	DEMCO, INC	11 - Library supplies for books	197.94
11	565	01/13/2021	3826	SECURITY BANK CARD CENTER INC	GASOLINE-DISTRICT VEHICLES SECOND SEMESTER	10,000.00
11	566	01/13/2021	3826	SECURITY BANK CARD CENTER INC	DIESEL FOR DISTRICT VEHICLES/BUSES-SECOND SEM	40,000.00
11	567	01/13/2021	1842	PREFERRED BUSINESS SYSTEMS, LLC	DISTRICT COPIER MACHINES	10,000.00
11	568	01/13/2021	276	PC PARTS PLUS, LLC	Proj. 785 - Replace keyboard for EL chromebook	50.00
11	569	01/13/2021	8318	AMAZON	First Grade Student Enrichment	89.00
11	570	01/13/2021	3826	SECURITY BANK CARD CENTER INC	Lodging for OYE 3/10-19/21	2,200.00
11	571	01/14/2021	3826	SECURITY BANK CARD CENTER INC	615-Pcard-NASP 2021 Virtual Conf-Power & Campbell	228.00
11	572	01/14/2021	4039	BUREAU OF EDUCATION & RESEARCH	615-Sped-School-Based OT Virtual Conference	958.00
11	573	01/15/2021	85	INTRADO INTERACTIVE SERVICES CORP	School Messenger Renewal	7,291.20
11	574	01/15/2021	3826	SECURITY BANK CARD CENTER INC	laminating film 10 ROLLS=5 SETS	275.00
11	575	01/15/2021	2223	SUMMIT TRUCK	High Pressure Valve	68.88
11	576	01/15/2021	32397	CHALK'S TRUCK PARTS	Valve Air Release and fittings for Bus 27	605.40
11	577	01/15/2021	2223	SUMMIT TRUCK	Heater Blower Motor Bus 4 and 29	220.04
11	578	01/19/2021	2008	PALEN MUSIC	Instrument Repair/Supplies	4,000.00
11	579	01/19/2021	3826	SECURITY BANK CARD CENTER INC	615-PCard-Virtual Seats for CPI-Powers	199.75

## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 547 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	580	01/19/2021	8904	BUSINESS PROFESSIONALS OF	BPA Membership Dues	240.00
11	581	01/19/2021	2260	CREEK CO ELECTION BD SEC	FEES FOR BOND ELECTION MARCH 2021	5,185.44
11	582	01/20/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - books for library	620.00
11	583	01/20/2021	3826	SECURITY BANK CARD CENTER INC	Show supplies, supplement and equipment	1,500.00
11	584	01/20/2021	80235	CURTIS L ROSE	GSA Reim for Stockmans Showcase 1/21-23/20	152.50
11	585	01/20/2021	793	OK EMP SECURITY COMM	BENEFITS PAID	25,000.00
11	586	01/20/2021	797	OKLAHOMA NATURAL GAS CO.	GAS TRANSPORT-6 SITES	8,000.00
11	587	01/20/2021	3826	SECURITY BANK CARD CENTER INC	ARUNDELL/TCC- MYMATHLAB/ACCESS CODES	420.00
11	588	01/21/2021	3826	SECURITY BANK CARD CENTER INC	Geyer Instructional - grid graph paper red	47.25
11	589	01/21/2021	2223	SUMMIT TRUCK	Pedestal for Driver's Seat Bus 1	782.95
11	590	01/21/2021	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Oil Drain Back Hose	55.55
11	591	01/21/2021	2223	SUMMIT TRUCK	Motor Heater Blower Bus 4	110.02
11	592	01/21/2021	8318	AMAZON	Principal Budget - General Supplies	132.83
11	593	01/22/2021	8318	AMAZON	Principal Budget - School Supplies	290.94
11	594	01/22/2021	8318	AMAZON	GT Student Enrichment - MegaTiles Incentatives	109.99
11	595	01/22/2021	99999	SAPULPA PUBLIC SCHOOLS	Chromebook fees McKinney Vento	750.00
11	596	01/22/2021	8318	AMAZON	Hart Student Enrichment	94.51
11	597	01/22/2021	3826	SECURITY BANK CARD CENTER INC	Proj. 511-Jeff Hts Parental Involvement Funds	311.50
11	598	01/22/2021	3826	SECURITY BANK CARD CENTER INC	S. ADAMS/COMPUTER DESK	119.00
11	599	01/25/2021	5560	BANK OF OKLAHOMA	DEBT SERVICE LEASE REVENUE BOND	1,500.00
11	600	01/26/2021	30670	WELDON TRUCK PARTS	Rotors and Disc Pads Bus 26	329.59
11	601	01/26/2021	2223	SUMMIT TRUCK	Injector, Seal Kit, Adapter Bus 3	1,143.40
11	602	01/26/2021	39001	VOYAGER SOPRIS LEARNING, INC.	165- Books for Mrs. Martin	249.00
11	603	01/26/2021	3826	SECURITY BANK CARD CENTER INC	US Postage Stamps-HOLMES PARK	200.00
11	604	01/26/2021	1818	MERRIFIELD OFFICE SUPPLY	165-Construction Paper for Art Projects	450.00
11	605	01/26/2021	8318	AMAZON	165 - Make a Space for Library	265.00
11	606	01/26/2021	30003	LAKESHORE EQUIPMENT COMPANY	165-HeadPhones for PreK	307.98
11	607	01/27/2021	3826	SECURITY BANK CARD CENTER INC	Carpet Cleaner-CLASSROOMS	84.99
11	608	01/27/2021	2223	SUMMIT TRUCK	Coolant Hose	60.72
11	609	01/27/2021	8318	AMAZON	PPE - N95 Staff Masks @ 200	312.41
11	610	01/27/2021	3826	SECURITY BANK CARD CENTER INC	Proj. 511-Parental Involvement Supplies Liberty	125.00
11	611	01/27/2021	3826	SECURITY BANK CARD CENTER INC	Proj. 511-Parental Involvement for Liberty	350.00

## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 547 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	612	01/27/2021	8318	AMAZON	Student Nursing Supplies	43.98
11	613	01/28/2021	3826	SECURITY BANK CARD CENTER INC	11 - Reading -PL - Intervention materials	203.97
11	614	01/28/2021	3826	SECURITY BANK CARD CENTER INC	11 - Hurst - Classroom Supplies and curriculum	232.00
11	615	01/28/2021	3826	SECURITY BANK CARD CENTER INC	11 - Ralston- Classroom Co-Curriculum products	232.00
11	616	01/28/2021	2223	SUMMIT TRUCK	Exhaust Sensor and Valve Solenoid Bus 26	445.07
11	617	01/28/2021	8318	AMAZON	First Grade Student Enrichment	146.17
11	618	01/28/2021	3826	SECURITY BANK CARD CENTER INC	Lib GenFund Amazon replacementbulbs 4 projector	130.00
11	619	01/28/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - computer class	100.00
11	620	01/28/2021	3826	SECURITY BANK CARD CENTER INC	11 - Nurse - Supplies for students	300.00
11	621	01/29/2021	3826	SECURITY BANK CARD CENTER INC	MARKLEY/CHIEF. TV/ ADOBE PHOTOSHOP PREMIER	497.94
11	622	01/29/2021	2015	CONVERGINT TECHNOLOGIES	Replacement Door Strike for Junior High	336.90
11	623	02/01/2021	2223	SUMMIT TRUCK	Turn signal switch for L-35	177.38
11	624	02/01/2021	2223	SUMMIT TRUCK	Filters for buses	638.51
11	625	02/01/2021	2223	SUMMIT TRUCK	Engine Sensor Assembly for Bus 11	134.17
11	626	02/01/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - books, supplies English	137.77
11	627	02/01/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - books, supplies for English	358.74
11	628	02/01/2021	874	QUILL CORPORATION	ADMIN OFFICE SUPPLIES	1,000.00
11	629	02/01/2021	30514	RECOGNITION PRODUCTS, LLC	GRADUATION SUPPLIES- DIPLOMAS, GOWNS, ETC	7,500.00
11	630	02/01/2021	1388	CONSOLIDATED RURAL WATER DIS #3	WATER SERVICE-JEFF HEIGHTS/SOCCER COMPLEX	5,500.00
11	631	02/01/2021	3826	SECURITY BANK CARD CENTER INC	Drum Set Mutes	100.00
11	632	02/01/2021	3826	SECURITY BANK CARD CENTER INC	office supplies	150.00
11	633	02/01/2021	3826	SECURITY BANK CARD CENTER INC	supplies for students/classrooms	311.36
11	634	02/01/2021	8318	AMAZON	Principals Budget - School Supplies	6.74
11	635	02/02/2021	3826	SECURITY BANK CARD CENTER INC	Demco - library supplies	77.48
11	636	02/02/2021	3826	SECURITY BANK CARD CENTER INC	Wal-Mart - library supplies	217.94
11	637	02/02/2021	3826	SECURITY BANK CARD CENTER INC	Amazon - books for library	427.73
11	638	02/03/2021	6018	HECTOR LOPEZ	Winter Guard Tech	66.00
11	639	02/03/2021	3344	OLIVIA G HILL	Winter Guard Tech	198.00

<b>Non-Payroll Total:</b>	<b>\$150,212.01</b>
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<b>Payroll Total:</b>	<b>\$0.00</b>
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<b>Balance Forward:</b>	<b>\$0.00</b>
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<b>Report Total:</b>	<b>\$150,212.01</b>
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## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 131 - 999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	131	01/19/2021	3328	WASTE MANAGEMENT OF OKLAHOMA, INC.	Dumpster for district debris p/u	979.58
21	132	01/26/2021	39452	JOE CARNER	Emergency District Plumbing Services	5,000.00
21	133	01/28/2021	357	FARMER'S FEED STORE	Grounds supplies	500.00
21	134	01/28/2021	8510	THE HOME DEPOT PRO	Custodial Supplies	500.00
21	135	02/03/2021	424	W.W. GRAINGER,, INC.	Rebuild kit wash basin/Freedom	1,020.00
21	136	02/03/2021	629	LOCKE SUPPLY	Supplies for Maintenance	3,000.00
21	137	02/03/2021	8510	THE HOME DEPOT PRO	Purchase supplies for HS/700-800 Roof Repair	1,600.00
<b>Non-Payroll Total:</b>						<b>\$12,599.58</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$12,599.58</b>

**Sapulpa Public Schools**  
**Encumbrance Register****Options:** Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 118 - 118, Fund Codes: 21

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
21	118	11/09/2020	699	RICOH USA	REPAIR OF ADMIN COPIER	803.15
<b>Non-Payroll Total:</b>						<b>\$803.15</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$803.15</b>

## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 57 - 999, Fund Codes: 22

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
22	57	01/07/2021	1459	OK DHS FINANCE	Annual Assessment Fee for USDA Foods Delivery	4,554.80
22	58	01/25/2021	8029	BROOKS GREASE SERVICE	Grease Trap Cleaning 2nd Semester HS	500.00
22	59	01/26/2021	3826	SECURITY BANK CARD CENTER INC	Coffee Machine Repair	2,000.00
22	60	01/26/2021	3778	HILAND DAIRY FOODS COMPANY, LLC	2nd Semester Milk	75,000.00

<b>Non-Payroll Total:</b>	<b>\$82,054.80</b>
<b>Payroll Total:</b>	<b>\$0.00</b>
<b>Balance Forward:</b>	<b>\$0.00</b>
<b>Report Total:</b>	<b>\$82,054.80</b>

**Sapulpa Public Schools**  
Encumbrance Register

**Options:** Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 26 - 999, Fund Codes: 33

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
33	26	01/19/2021	8348	AMERICAN HERITAGE BANK	LED LIGHTING LEASE 3/5	96,500.00
33	27	01/20/2021	39452	JOE CARNER	REPLACE WATER LINE AT WAC	5,000.00
<b>Non-Payroll Total:</b>						<b>\$101,500.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$101,500.00</b>

## Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 9 - 999, Fund Codes: 36

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
36	9	12/11/2020	3158	WILLIAM A. HARRISON, INC.	NEW COMMUNICATIONS BOARD FOR HVAC JHE	1,200.00
36	10	01/07/2021	1451	A & D SUPPLY	WATERPROOF CEILING TILES	1,704.96
36	11	01/20/2021	37	A-1 SHEETMETAL INC.	1/2 pitch R-Panel Roof curb with cricket R panel	1,314.00
36	12	02/01/2021	3158	WILLIAM A. HARRISON, INC.	REPLACE HVAC RTU AT JEFF HTS	1,071.00
<b>Non-Payroll Total:</b>						<b>\$5,289.96</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$5,289.96</b>

## Sapulpa Public Schools

### Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 HS GRANTS	\$1,435.22	\$0.00	\$0.00	\$0.00	\$1,435.22	\$0.00	\$1,435.22
802 HS OFFICE	\$2,541.51	\$65.87	\$0.00	\$950.79	\$1,656.59	\$497.76	\$1,158.83
803 CREDIT RECOVERY	\$1,183.90	\$0.00	\$0.00	\$0.00	\$1,183.90	\$0.00	\$1,183.90
804 ID BADGE	\$2,849.53	\$105.00	\$0.00	\$0.00	\$2,954.53	\$0.00	\$2,954.53
805 HS ART	\$7,603.09	\$3,500.00	\$0.00	\$0.00	\$11,103.09	\$2,548.56	\$8,554.53
806 HS BAND	\$9,738.28	\$798.82	\$0.00	\$60.00	\$10,477.10	\$6,657.39	\$3,819.71
807 HS BAND BOOSTER CONCESSION	\$53,638.56	\$0.00	\$0.00	\$860.04	\$52,778.52	\$3,012.57	\$49,765.95
808 HS OKLAHOMA CLOSE UP	\$473.50	\$0.00	\$0.00	\$0.00	\$473.50	\$0.00	\$473.50
809 HS HOSPITALITY COMMITTEE	\$597.51	\$30.00	\$0.00	\$88.88	\$538.63	\$80.63	\$458.00
810 HS STAY(STUD TCH AIDS YOUTH)	\$445.06	\$0.00	\$0.00	\$0.00	\$445.06	\$0.00	\$445.06
811 HS COUNSELING OFFICE	\$5,089.92	\$0.00	\$0.00	\$0.00	\$5,089.92	\$0.00	\$5,089.92
812 HS BUSINESS PROF ASSOC (BPA)	\$281.66	\$55.31	\$0.00	\$0.00	\$336.97	\$0.00	\$336.97
814 HS AP EXAMS	\$1,040.08	\$0.00	\$0.00	\$0.00	\$1,040.08	\$421.08	\$619.00
815 HS FCCLA	\$2,401.68	\$0.00	\$0.00	\$125.30	\$2,276.38	\$411.43	\$1,864.95
816 HS INDIAN ED PANTRY	\$177.45	\$0.00	\$0.00	\$0.00	\$177.45	\$177.45	\$0.00
817 HS LIBRARY	\$1,385.66	\$0.00	\$0.00	\$0.00	\$1,385.66	\$63.94	\$1,321.72
818 HS NATIONAL HONOR SOCIETY	\$5,118.46	\$0.00	\$0.00	\$0.00	\$5,118.46	\$0.00	\$5,118.46
819 GREEN-THUMB CHIEFTAINS	\$3,454.39	\$140.00	\$0.00	\$174.87	\$3,419.52	\$342.44	\$3,077.08
820 HS NAACP	\$112.30	\$0.00	\$0.00	\$0.00	\$112.30	\$0.00	\$112.30
821 HS SENIORS 2021	\$5,962.43	\$0.00	\$0.00	\$500.00	\$5,462.43	\$280.00	\$5,182.43
822 HS SENIORS 2023	\$6,797.06	\$0.00	\$0.00	\$0.00	\$6,797.06	\$0.00	\$6,797.06
823 HS SENIORS 2022	\$2,991.16	\$0.00	\$0.00	\$0.00	\$2,991.16	\$0.00	\$2,991.16
824 HS SCIENCE & ENGINEERING	\$5,966.22	\$0.00	\$0.00	\$0.00	\$5,966.22	\$0.00	\$5,966.22
825 HS SPANISH HONOR SOCIETY	\$987.28	\$40.00	\$0.00	\$0.00	\$1,027.28	\$100.00	\$927.28
826 HS SPECIAL ED/OLYMPICS	\$15,699.69	\$0.00	\$0.00	\$0.00	\$15,699.69	\$0.00	\$15,699.69
827 HS STUDENT COUNCIL	\$3,823.86	\$0.00	\$0.00	\$0.00	\$3,823.86	\$732.95	\$3,090.91
828 HS VOCAL MUSIC	\$15,325.48	\$21,841.00	\$0.00	\$3,177.80	\$33,988.68	\$6,644.35	\$27,344.33
829 HS AG ED & FFA	\$23,929.03	\$3,242.60	\$0.00	\$2,652.14	\$24,519.49	\$1,833.72	\$22,685.77
830 HS LYONS SPED	\$1,704.98	\$0.00	\$0.00	\$0.00	\$1,704.98	\$0.00	\$1,704.98
831 HS YEARBOOK	\$5,476.08	\$0.00	\$0.00	\$265.36	\$5,210.72	\$120.00	\$5,090.72
832 HS SIZEMORE SPED	\$488.33	\$0.00	\$0.00	\$0.00	\$488.33	\$0.00	\$488.33
833 HS FISHING TEAM/CLUB	\$270.50	\$0.00	\$0.00	\$0.00	\$270.50	\$240.00	\$30.50
834 HIDER TRUST- FFA SCHOLARSHIPS	\$20,650.95	\$0.00	\$0.00	\$0.00	\$20,650.95	\$0.00	\$20,650.95
835 HS BAND AUXILIARIES	\$5,990.49	\$1,970.35	\$0.00	\$265.00	\$7,695.84	\$4,904.77	\$2,791.07
836 HS BAND TRIPS	\$31,533.61	\$476.00	\$0.00	\$202.33	\$31,807.28	\$80.00	\$31,727.28
837 HS BAND GRANTS	\$38,170.58	\$21,000.00	\$0.00	\$741.38	\$58,429.20	\$5,257.10	\$53,172.10
838 HS PING PINGS	\$3,767.16	\$0.00	\$0.00	\$0.00	\$3,767.16	\$0.00	\$3,767.16
840 HS INDIAN PARENT COMMITTEE	\$492.89	\$0.00	\$0.00	\$0.00	\$492.89	\$0.00	\$492.89
841 HS SAPULPA INDIAN CLUB	\$2,278.90	\$0.00	\$0.00	\$0.00	\$2,278.90	\$202.39	\$2,076.51
842 HS KEY CLUB	\$483.58	\$190.00	\$0.00	\$0.00	\$673.58	\$429.00	\$244.58
843 HS GSA, GAY STRAIGHT ALLIANCE	\$68.71	\$0.00	\$0.00	\$0.00	\$68.71	\$0.00	\$68.71
844 HS PRODUCTIONS	\$14,676.20	\$4,000.00	\$0.00	\$143.00	\$18,533.20	\$296.35	\$18,236.85
845 HS CULINARY ARTS	\$1,411.40	\$0.00	\$0.00	\$0.00	\$1,411.40	\$206.74	\$1,204.66
846 HS JROTC	\$12,744.96	\$56,077.00	\$0.00	\$14,374.53	\$54,447.43	\$19,945.50	\$34,501.93
847 HIDER TRUST- JROTC SCHOLARSHIPS	\$15,126.47	\$0.00	\$0.00	\$0.00	\$15,126.47	\$0.00	\$15,126.47
848 HS SCHOOL NURSE	\$1,813.34	\$0.00	\$0.00	\$0.00	\$1,813.34	\$178.60	\$1,634.74
849 BACKPACK FOOD PANTRY	\$8,544.94	\$0.00	\$0.00	\$0.00	\$8,544.94	\$8,544.94	\$0.00
851 HS SENIOR GIRL EVENTS	\$4,553.43	\$0.00	\$0.00	\$0.00	\$4,553.43	\$0.00	\$4,553.43
852 HS FIRST ROBOTICS	\$31,010.01	\$0.00	\$0.00	\$0.00	\$31,010.01	\$510.37	\$30,499.64
853 MIRANDA BROOKE MEM SCHOLARSHIP	\$2,175.00	\$100.00	\$0.00	\$0.00	\$2,275.00	\$0.00	\$2,275.00
854 HS INDIAN ED STAFF DEV	\$3,430.40	\$0.00	\$0.00	\$0.00	\$3,430.40	\$330.52	\$3,099.88
855 HS PHYSICS	\$684.22	\$0.00	\$0.00	\$0.00	\$684.22	\$0.00	\$684.22
856 E-SPORTS	\$143.91	\$0.00	\$0.00	\$0.00	\$143.91	\$0.00	\$143.91
857 JH OFFICE	\$3,056.67	\$0.00	\$0.00	\$170.01	\$2,886.66	\$941.41	\$1,945.25
860 JH LIBRARY	\$1,115.53	\$0.00	\$0.00	\$0.00	\$1,115.53	\$0.00	\$1,115.53
863 JH STUDENT COUNCIL	\$2,240.73	\$0.00	\$0.00	\$8.00	\$2,232.73	\$765.12	\$1,467.61
864 JH VOCAL MUSIC	\$8,999.33	\$91.00	\$0.00	\$0.00	\$9,090.33	\$154.00	\$8,936.33

## Sapulpa Public Schools

### Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
866 JH YEARBOOK	\$3,372.60	\$735.58	\$0.00	\$0.00	\$4,108.18	\$10.00	\$4,098.18
870 JH ART	\$2,274.83	\$0.00	\$0.00	\$0.00	\$2,274.83	\$1,530.09	\$744.74
871 JH TAPS	\$1,942.24	\$0.00	\$0.00	\$593.40	\$1,348.84	\$1,348.44	\$0.40
872 STEM JH MATH & SCIENCE	\$4,239.76	\$0.00	\$0.00	\$0.00	\$4,239.76	\$0.00	\$4,239.76
874 JR HIGH GRANTS	\$3,545.58	\$0.00	\$0.00	\$0.00	\$3,545.58	\$0.00	\$3,545.58
877 MS OFFICE	\$8,039.26	\$0.00	\$0.00	\$767.48	\$7,271.78	\$328.57	\$6,943.21
878 MS LIBRARY	\$1,965.30	\$0.00	\$0.00	\$0.00	\$1,965.30	\$0.00	\$1,965.30
879 MS STUDENT OF THE MONTH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
880 MS STUDENT COUNCIL	\$18.90	\$0.00	\$0.00	\$0.00	\$18.90	\$0.00	\$18.90
881 MS YEARBOOK	\$469.60	\$70.00	\$0.00	\$0.00	\$539.60	\$100.00	\$439.60
883 MS CHOIR	\$10,342.23	\$0.00	\$0.00	\$270.00	\$10,072.23	\$972.80	\$9,099.43
886 MS NJHS	\$846.13	\$0.00	\$0.00	\$0.00	\$846.13	\$0.00	\$846.13
887 7TH/8TH GR VOLLEYBALL	\$636.33	\$0.00	\$0.00	\$0.00	\$636.33	\$0.00	\$636.33
888 MS GRANTS	\$173.09	\$0.00	\$0.00	\$0.00	\$173.09	\$0.00	\$173.09
891 GT REDDING	\$1,000.00	\$0.00	\$0.00	\$992.97	\$7.03	\$0.00	\$7.03
892 SPED DIRECTOR	\$570.81	\$0.00	\$0.00	\$0.00	\$570.81	\$229.06	\$341.75
893 LIBERTY LIBRARY	\$871.90	\$0.00	\$0.00	\$0.00	\$871.90	\$10.00	\$861.90
894 LIBERTY MISC	\$1,648.03	\$0.00	\$0.00	\$532.16	\$1,115.87	\$852.04	\$263.83
895 LIBERTY FUNDRAISING	\$823.81	\$172.00	\$0.00	\$37.49	\$958.32	\$317.64	\$640.68
896 LIBERTY STEM CLUB	\$29,391.48	\$0.00	\$0.00	\$0.00	\$29,391.48	\$964.04	\$28,427.44
897 LIBERTY GRANTS	\$1,486.14	\$0.00	\$0.00	\$0.00	\$1,486.14	\$0.00	\$1,486.14
900 FREEDOM MISC	\$2,753.00	\$0.00	\$0.00	\$448.99	\$2,304.01	\$350.00	\$1,954.01
901 FREEDOM FUNDRAISING	\$11,417.90	\$0.00	\$0.00	\$3,014.50	\$8,403.40	\$2,000.00	\$6,403.40
902 FREEDOM LIBRARY	\$712.84	\$0.00	\$0.00	\$501.88	\$210.96	\$105.00	\$105.96
903 FREEDOM GRANTS	\$212.22	\$0.00	\$0.00	\$0.00	\$212.22	\$0.00	\$212.22
904 FREEDOM TAPS	\$15,830.27	\$0.00	\$0.00	\$772.59	\$15,057.68	\$1,984.31	\$13,073.37
907 JEFFERSON HTS MISC	\$2,537.21	\$0.00	\$0.00	\$127.26	\$2,409.95	\$709.43	\$1,700.52
908 JEFFERSON HTS FUNDRAISING	\$10,679.43	\$0.00	\$0.00	\$91.50	\$10,587.93	\$2,032.23	\$8,555.70
910 JEFFERSON HTS GRANTS	\$8,018.46	\$4,530.00	\$0.00	\$0.00	\$12,548.46	\$450.00	\$12,098.46
911 JEFFERSON HTS LIBRARY	\$1,912.20	\$0.00	\$0.00	\$0.00	\$1,912.20	\$86.62	\$1,825.58
919 HOLMES PARK MISC	\$7,823.12	\$0.00	\$0.00	\$515.29	\$7,307.83	\$2,206.74	\$5,101.09
920 HOLMES PARK FUNDRAISING	\$31,406.06	\$480.80	\$0.00	\$2,123.14	\$29,763.72	\$3,929.52	\$25,834.20
921 HOLMES PARK LIBRARY	\$727.84	\$0.00	\$0.00	\$0.00	\$727.84	\$100.00	\$627.84
922 HOLMES PARK GRANTS	\$2,172.82	\$0.00	\$0.00	\$579.03	\$1,593.79	\$0.00	\$1,593.79
929 DISTRICT STEM	\$27,007.73	\$7,205.00	\$0.00	\$0.00	\$34,212.73	\$2,214.24	\$31,998.49
930 SAPULPA ACADEMIC CONF	\$267.36	\$0.00	\$0.00	\$0.00	\$267.36	\$0.00	\$267.36
933 NOW (INTEREST INCOME)	\$20,798.07	\$1,340.87	\$0.00	\$398.82	\$21,740.12	\$0.00	\$21,740.12
934 DRIVERS EDUCATION	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00
936 STEM-CAMP INVENTION	\$31,582.90	\$0.00	\$0.00	\$0.00	\$31,582.90	\$0.00	\$31,582.90
937 LATCHKEY	\$41,274.08	\$10,307.62	\$0.00	\$503.36	\$51,078.34	\$1,110.02	\$49,968.32
939 EDUCATION FOUNDATION	\$79.90	\$0.00	\$0.00	\$0.00	\$79.90	\$0.00	\$79.90
940 SPARK	\$19.21	\$0.00	\$0.00	\$0.00	\$19.21	\$0.00	\$19.21
941 LOCAL SCH CHILD WELFARE	\$29,915.09	\$33,000.00	\$0.00	\$540.61	\$62,374.48	\$19,752.18	\$42,622.30
942 HOT SPOT INSURANCE	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00	\$0.00	\$525.00
943 ALTERNATIVE SCHOOL GRANTS	\$35.62	\$0.00	\$0.00	\$0.00	\$35.62	\$0.00	\$35.62
945 SPS FOOD SERV ASSOC	\$7,727.64	\$0.00	\$0.00	\$0.00	\$7,727.64	\$0.00	\$7,727.64
946 SOFT DRINK MONEY	\$55,946.46	\$1,354.22	(\$175.00)	\$13,272.60	\$43,853.08	\$6,720.22	\$37,132.86
947 ALTERNATIVE SCHOOL	\$4,021.97	\$40.00	\$0.00	\$88.34	\$3,973.63	\$186.50	\$3,787.13
948 JACKSON SCHOLARSHIP	\$1,054.00	\$0.00	\$0.00	\$0.00	\$1,054.00	\$0.00	\$1,054.00
949 CLEARING ACCOUNT	\$75.61	\$10,000.00	\$0.00	\$0.00	\$10,075.61	\$0.00	\$10,075.61
950 SERVICE CENTER	\$280.43	\$0.00	\$0.00	\$0.00	\$280.43	\$0.00	\$280.43
952 CHROMEBOOK INS/REPAIR	\$42,833.16	\$350.88	\$0.00	\$0.00	\$43,184.04	\$30,000.00	\$13,184.04
954 5TH GRADE ELEM BASKETBALL	\$970.25	\$0.00	\$0.00	\$0.00	\$970.25	\$0.00	\$970.25
956 CENTENNIAL PLAZA PROJECT	\$1,973.34	\$0.00	\$0.00	\$0.00	\$1,973.34	\$0.00	\$1,973.34
957 HOMELESS	\$564.99	\$0.00	\$0.00	\$0.00	\$564.99	\$0.00	\$564.99
960 ATHLETIC SPORTS OVERALL	\$9,857.99	\$15.32	\$0.00	\$4,621.30	\$5,252.01	\$4,562.66	\$689.35
961 FOOTBALL BUDGET	\$16,618.59	\$0.00	\$0.00	\$98.00	\$16,520.59	\$123.95	\$16,396.64

## Sapulpa Public Schools

### Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
962 BOYS BASKETBALL BUDGET	\$1,444.26	\$0.00	\$0.00	\$146.80	\$1,297.46	\$774.00	\$523.46
963 GIRLS BASKETBALL BUDGET	\$2,515.60	\$0.00	\$0.00	\$2,468.75	\$46.85	\$0.00	\$46.85
964 BASEBALL BUDGET	\$142.98	\$0.00	\$0.00	\$0.00	\$142.98	\$1.00	\$141.98
965 SOFTBALL BUDGET	\$2,435.23	\$0.00	\$0.00	\$0.00	\$2,435.23	\$570.00	\$1,865.23
966 WRESTLING BUDGET	\$5,889.08	\$450.00	\$0.00	\$2,004.26	\$4,334.82	\$2,000.00	\$2,334.82
967 TENNIS BUDGET	\$856.77	\$0.00	\$0.00	\$0.00	\$856.77	\$0.00	\$856.77
968 TRACK BUDGET	\$1,787.09	\$60.00	\$0.00	\$155.00	\$1,692.09	\$594.00	\$1,098.09
969 GOLF BUDGET	\$1,784.56	\$940.00	\$0.00	\$1,440.00	\$1,284.56	\$500.00	\$784.56
971 ATHLETIC - BOOSTER CLUB	\$72,535.33	\$4,180.62	(\$13.75)	\$17,645.58	\$59,056.62	\$9,391.22	\$49,665.40
972 CROSS COUNTRY BUDGET	\$11,467.09	\$445.00	\$0.00	\$40.00	\$11,872.09	\$3,454.82	\$8,417.27
973 BOYS SOCCER BUDGET	\$1,041.44	\$400.00	\$0.00	\$0.00	\$1,441.44	\$441.25	\$1,000.19
974 ATHLETICS - TRAINER	\$6.51	\$0.00	\$0.00	\$0.00	\$6.51	\$0.00	\$6.51
975 GIRLS SOCCER BUDGET	\$5,452.93	\$0.00	\$0.00	\$2,669.00	\$2,783.93	\$805.00	\$1,978.93
976 GIRLS VOLLEYBALL BUDGET	\$3,128.89	\$0.00	\$0.00	\$0.00	\$3,128.89	\$0.00	\$3,128.89
977 CHEER BUDGET	\$943.49	\$230.00	\$0.00	\$259.20	\$914.29	\$0.00	\$914.29
978 ALL EVENTS GATE	\$10,727.41	\$4,188.25	\$0.00	\$1,256.89	\$13,658.77	\$239.92	\$13,418.85
979 JR HIGH CHEER	\$4,026.84	\$0.00	\$0.00	\$1,930.00	\$2,096.84	\$0.00	\$2,096.84
983 DRUG TEST-PHYSICALS	\$11,800.24	\$213.90	\$0.00	\$30.00	\$11,984.14	\$3,800.00	\$8,184.14
986 CHIEFTAIN CENTER CONCESSION	\$7,806.21	\$1,835.57	\$13.75	\$652.41	\$9,003.12	\$635.52	\$8,367.60
<b>Total</b>	<b>\$1,013,436.00</b>	<b>\$196,268.58</b>	<b>\$0.00</b>	<b>\$86,523.03</b>	<b>\$1,123,181.55</b>	<b>\$175,404.11</b>	<b>\$947,777.44</b>

**SAPULPA PUBLIC SCHOOLS  
TREASURER'S SUMMARY  
JANUARY 2021**

	GENERAL FUND	BUILDING FUND	CH NUTR FUND	BOND FUND	SINKING FUND	INSURANCE FUND
BEG BALANCE	970,140.59	(81,434.03)	80,066.84	2,620,489.46	463,119.40	4,316.85
DEPOSITS	6,068,265.46	623,041.94	73,759.45	-	3,502,945.76	-
CHECKS ISSUED						
Current Year	2,127,935.90	44,416.53	118,733.45	11,010.00	-	-
Prior Year	21.96	-	-	-	-	-
END BALANCE	4,910,448.19	497,191.38	35,092.84	2,609,479.46	3,966,065.16	4,316.85
Last Yr Same Month	5,017,480.49	485,141.26	130,887.39	1,232,057.44	3,835,265.40	43,809.88
Gain or (Loss)	(107,032.30)	12,050.12	(95,794.55)	1,377,422.02	130,799.76	(39,493.03)

Notes:

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

  
Kenda Terrones, Treasurer

**GENERAL FUND**PREVIOUS  
TOTALCURRENT  
MONTHNEW  
YR-TO-DATELocal Revenue

Current Ad Valorem	128,766.31	4,308,651.45	4,437,417.76
Prior Ad Valorem	201,601.28	18,293.83	219,895.11
Homestead & In Lieu Tax	21,590.01	28,222.46	49,812.47
Interest Earned	10,516.36	1,647.23	12,163.59
Rental of Facilities	0.00	0.00	0.00
Sale of Surplus Equipment	1,450.00	0.00	1,450.00
Insurance Recovery	6,000.44	0.00	6,000.44
Workers' Compensation	0.00	0.00	0.00
Misc Reimbursements	71,322.00	4,595.24	75,917.24
Donations and Contributions	4,792.78	5,000.00	9,792.78
Repayment from CNF	0.00	0.00	0.00
Repayment from Activity Fd	<u>3,095.48</u>	<u>854.45</u>	<u>3,949.93</u>
Local TOTALS	<b>449,134.66</b>	<b>4,367,264.66</b>	<b>4,816,399.32</b>

County Revenue

Mill Levy	37,690.73	396,392.74	434,083.47
Mortgage Tax	<u>67,943.25</u>	<u>17,602.86</u>	<u>85,546.11</u>
County TOTALS	<b>105,633.98</b>	<b>413,995.60</b>	<b>519,629.58</b>

State Revenue

Gross Production	33,767.31	9,045.29	42,812.60
Auto Tags	700,611.19	118,634.71	819,245.90
School Land	246,715.17	61,299.24	308,014.41
Tax Stamps & Other Misc	3,003.44	317.69	3,321.13
Farm Implement Tax Stamp	0.00	0.00	0.00
State Aid (Fdn. & Incentive)	5,315,086.13	669,271.24	5,984,357.37
Flexible Benefit	1,173,143.20	233,761.69	1,406,904.89
Alternative Ed/High Challenge	29,936.66	0.00	29,936.66
Staff Development	0.00	0.00	0.00
National Board Cert Stipends	0.00	42,700.00	42,700.00
Reading Sufficiency	60,024.75	0.00	60,024.75
State Textbook Allocation	168,117.36	0.00	168,117.36
Driver's Education	6,887.50	0.00	6,887.50
Okla Parents as Teachers	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
State Misc/ACE Technology	0.00	0.00	0.00
State Misc/ACE Remediation	0.00	0.00	0.00
State Misc/Gear Up (022)	0.00	0.00	0.00
Robotics Grant (3690)	0.00	0.00	0.00
Vocational Salaries	11,210.00	0.00	11,210.00
Voc. Incentive Assistance	16,606.00	0.00	16,606.00
Okla Education Lottery Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State TOTALS	<b>7,765,108.71</b>	<b>1,135,029.86</b>	<b>8,900,138.57</b>

Federal Revenue

	<u>Y-T-D</u>	<u>CUR</u>	<u>Y-T-D</u>
FEMA	43,720.22	15,361.91	59,082.13
Title VII - Indian Ed (561)	48,760.53	0.00	48,760.53

JROTC	37,207.74	14,334.71	51,542.45
SIG Grants -Liberty	1,657.42	0.00	1,657.42
Title I (511)	399,437.79	0.00	399,437.79
Title II Part A (541)	88,186.76	15,689.89	103,876.65
IDEA-B Flow Thru (621)	380,542.50	62,846.19	443,388.69
IDEA-B Preschool 3-5 (641)	11,663.43	1,850.16	13,513.59
Title 10 (596)	31,433.12	0.00	31,433.12
JOM (563)	41,545.23	0.00	41,545.23
CARES Act	263,533.08	41,892.48	305,425.56
Carl Perkins (421)	<u>36,050.75</u>	<u>0.00</u>	<u>36,050.75</u>
Federal TOTALS	<b>1,383,738.57</b>	<b>151,975.34</b>	<b>1,535,713.91</b>
<b>TOTAL GEN FUND</b>	<b>9,703,615.92</b>	<b>6,068,265.46</b>	<b>15,771,881.38</b>
<b><u>BUILDING FUND</u></b>			
Current Taxes	18,390.04	615,349.60	633,739.64
Prior Taxes	28,792.14	2,612.67	31,404.81
In Lieu of Taxes	3,075.96	3,979.67	7,055.63
Facility Rental	6,600.00	1,100.00	7,700.00
Insurance Recovery	2,000.98	0.00	2,000.98
Farm Implement Tax Stamp	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
FEMA	0.00	0.00	0.00
Donations and Contributions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Building Fund TOTALS	<b>58,859.12</b>	<b>623,041.94</b>	<b>681,901.06</b>
<b><u>CHILD NUTR FUND</u></b>			
Local (Meals, Interest, etc)	37,873.93	2,248.10	40,122.03
State Reimbursement	59,866.45	12,840.24	72,706.69
Federal Reimbursement	<u>521,240.54</u>	<u>53,139.36</u>	<u>574,379.90</u>
Child Nutrition Fund TOTALS	<b>618,980.92</b>	<b>68,227.70</b>	<b>687,208.62</b>
<b><u>TOTAL GF/BF/CNF</u></b>	<b>10,381,455.96</b>	<b>6,759,535.10</b>	<b>17,140,991.06</b>
<b><u>BOND FUND</u></b>			
Interest	0.00	0.00	0.00
Sale of New Bonds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Bond Fund TOTALS	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>SINKING FUND</u></b>			
Current Taxes	104,821.41	3,464,502.58	3,569,323.99
Prior Taxes	175,172.46	16,037.11	191,209.57
In Lieu of Taxes	18,521.96	22,406.07	40,928.03
Interest/In Lieu Reimb	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
Farm Implement Tax Stamp	0.00	0.00	0.00
Premium on Bonds Sold	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sinking Fund TOTALS	<b>298,515.83</b>	<b>3,502,945.76</b>	<b>3,801,461.59</b>
<b><u>INSURANCE REIMBURSEMENT FUND</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>10,679,971.79</b>	<b>10,262,480.86</b>	<b>20,942,452.65</b>

**GENERAL FUND EXPENDITURE COMPARISON**

<u>ACCOUNTS PAYABLE</u>						<u>CERTIFIED PAYROLL</u>						<u>SUPPORT PAYROLL</u>					
		Monthly	YTD		% Change			Monthly	YTD		% Change			Monthly	YTD		% Change
AP 2019-20	AP 2020-21	Diff	Sub Total	Cert 19-20		Cert 20-21	Diff	Sub Total	Supp 19-20	Supp 20-21		Diff	Sub Total				
Jul	416,766	460,202	43,436	43,436	10.42%	Jul	169,856	239,144	69,288	69,288	40.79%	Jul	129,025	129,025			
Aug	279,188	155,127	-124,062	-80,626	-44.44%	Aug	1,130,772	964,852	-165,920	-96,632	-8.55%	Aug	536,383	379,901	-156,482	-27,457	-5.12%
Sep	222,002	222,371	369	-80,256	0.17%	Sep	1,805,623	1,584,834	-220,789	-317,421	-12.23%	Sep	581,050	503,764	-77,286	-104,743	-13.30%
Oct	313,194	248,396	-64,798	-145,054	-20.69%	Oct	1,681,613	1,581,963	-99,650	-417,071	-5.93%	Oct	547,499	506,419	-41,080	-145,823	-7.50%
Nov	172,741	183,427	10,685	-134,369	6.19%	Nov	1,705,829	1,574,157	-131,672	-548,743	-7.72%	Nov	530,335	507,806	-22,529	-168,352	-4.25%
Dec	134,807	184,321	49,514	-84,855	36.73%	Dec	1,694,660	1,556,857	-137,803	-686,545	-8.13%	Dec	526,634	496,943	-29,691	-198,043	-5.64%
Jan	115,246	87,768	-27,478	-112,333	-23.84%	Jan	1,668,349	1,542,376	-125,973	-812,518	-7.55%	Jan	517,723	497,792	-19,931	-217,974	-3.85%
Feb	150,922		-150,922	-263,255	-100.00%	Feb	1,741,198		-1,741,198	-2,553,716	-100.00%	Feb	516,610		-516,610	-734,584	-100.00%
Mar	134,084		-134,084	-397,339	-100.00%	Mar	1,706,919		-1,706,919	-4,260,635	-100.00%	Mar	527,090		-527,090	-1,261,673	-100.00%
Apr	103,002		-103,002	-500,341	-100.00%	Apr	1,680,553		-1,680,553	-5,941,188	-100.00%	Apr	494,547		-494,547	-1,756,220	-100.00%
May	64,472		-64,472	-564,813	-100.00%	May	1,666,559		-1,666,559	-7,607,746	-100.00%	May	487,202		-487,202	-2,243,422	-100.00%
Jun	30,358		-30,358	-595,171	-100.00%	Jun 12	3,803,911		-3,803,911	-11,411,657	-100.00%	Jun 5	977,045		-977,045	-3,220,466	-100.00%
Jun 30	18,348		-18,348	-613,519	-100.00%	Jun 30			0	-11,411,657		Jun 30			0	-3,220,466	
						(Jul)			0	-11,411,657	#DIV/0!	(Jul)			0	-3,220,466	#DIV/0!
						(Aug)			0	-11,411,657	#DIV/0!	(Aug)			0	-3,220,466	#DIV/0!
<b>TOTAL</b>	<b>2,155,131</b>	<b>1,541,612</b>	<b>-613,519</b>	<b>350,000</b>			<b>20,455,840</b>	<b>9,044,183</b>		<b>640,250</b>			<b>6,242,117</b>	<b>3,021,651</b>	<b>-5,423</b>	<b>14,592,273</b>	

**ACCOUNTS PAYABLE AND PAYROLL SUMMARY**

AP&PR 20-21	YTD TOTAL	AP&PR 19-20	YTD TOTAL	Mo Diff	Mo % Change	Total % Change
Jul	828,371	828,371	586,622	241,749	41.21%	41.21%
Aug	1,499,880	2,328,252	1,946,344	-446,464	-22.94%	-8.08%
Sep	2,310,969	4,639,221	2,608,674	-297,705	-11.41%	-9.77%
Oct	2,336,778	6,975,998	2,542,306	-205,528	-8.08%	-9.21%
Nov	2,265,390	9,241,389	2,408,905	-851,464	-5.96%	-8.44%
Dec	2,238,121	11,479,510	2,356,101	-117,980	-5.01%	-7.79%
Jan	2,127,936	13,607,446	2,301,318	-173,382	-7.53%	-7.75%
Feb	0	13,607,446	2,408,729	-2,408,729		
Mar	0	13,607,446	2,368,093	-2,368,093		
Apr	0	13,607,446	2,278,101	-2,278,101		
May	0	13,607,446	2,218,232	-2,218,232		
Jun	0	13,607,446	4,811,314	-4,811,314		
<b>TOTAL</b>	<b>13,607,445.71</b>		<b>28,834,740.47</b>	<b>-15,227,295</b>		

**YTD TOTALS**

AP YTD%	CP YTD%	SP YTD%	
10.42%	40.79%	#DIV/0!	Jul
-11.58%	-7.43%	-5.12%	Aug
-8.74%	-10.22%	-9.37%	Sep
-11.78%	-8.71%	-8.76%	Oct
-9.57%	-8.45%	-7.67%	Nov
-5.51%	-8.38%	-7.28%	Dec
-6.79%	-8.24%	-6.73%	Jan
			Feb
			Mar
			Apr
			May
			Jun

**EXPENDITURE PERCENTAGES**

	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	09-10	08-09	07-08	06-07
AP	11.33%	8.78%	9.81%	9.13%	9.18%	12.85%	13.66%	12.31%	11.42%	12.13%	13.59%	14.13%	13.89%	16.06%	16.74%
CERT	66.46%	67.79%	67.46%	68.01%	69.37%	66.32%	65.73%	69.14%	68.24%	68.44%	68.45%	67.09%	67.34%	64.94%	64.13%
SUPP	22.21%	23.45%	22.73%	22.86%	21.45%	20.82%	20.60%	18.55%	20.34%	19.42%	17.97%	18.78%	18.77%	19.00%	19.13%
ALL PR	88.67%	91.24%	90.19%	90.87%	90.82%	87.15%	86.34%	87.69%	88.58%	87.87%	86.41%	85.87%	86.11%	83.94%	83.26%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.01%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

## UTILITIES COMPARISON 2018-19 TO 2020-21

	410	623	624	625	627	MO	YTD			
	<u>Water</u>	<u>Diesel</u>	<u>Electricity</u>	<u>Gasoline</u>	<u>Nat'l Gas</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>MONTHLY</u>	<u>YEAR</u>	<u>%</u>
								<u>INCR/DECR</u>	<u>INCR/DECR</u>	
Jul 18	13,493		51,728		2,348	67,569	67,569	12,261	12,261	
Aug 18	13,640	6,419	59,286	6,209	2,159	87,713	155,282	32,405	44,666	28.76%
Sep 18	14,198	8,594	56,217	3,168	2,416	84,594	239,877	-11,356	33,311	13.89%
Oct 18	15,164	12,551	61,639	3,309	2,649	95,311	335,188	-2,829	30,482	9.09%
Nov 18	15,896	16,415	59,224	0	4,018	95,554	430,741	1,237	31,718	7.36%
Dec 18	12,758	11,815	38,543		6,626	69,742	500,483	-8,493	23,226	4.64%
Jan 19	12,374	10,440	33,268	0	13,620	69,702	570,184	-4,856	18,370	3.22%
Feb 19	15,087	9,780	30,075		16,935	71,877	642,061	-9,313	9,057	1.41%
Mar 19	13,795	10,950	32,734		13,964	71,443	713,504	-12,593	-3,536	-0.50%
Apr 19	12,962	10,007	30,886		12,145	66,001	779,505	-12,352	-15,888	-2.04%
May 19	13,859	18,714	27,639		7,604	67,816	847,321	-1,337	-17,224	-2.03%
Jun 19	14,802	11,403	27,789		3,959	57,954	905,275	-12,835	-30,059	-3.32%
Jul 19	13,466		39,988		1,268	54,722	54,722	-12,847	-12,847	-23.48%
Aug 19	13,155	2,489	45,733	3,535	2,309	67,221	121,943	-20,492	-33,339	-27.34%
Sep 19	14,550	7,658	60,281	2,961	2,180	87,630	209,573	3,036	-30,304	-14.46%
Oct 19	16,451	12,725	71,410	3,270	2,326	106,181	315,754	10,870	-19,434	-6.15%
Nov 19	15,551	15,630	63,334	3,025	2,770	100,310	416,064	4,756	-14,677	-3.53%
Dec 19	13,565	11,586	40,967	3,044	6,698	75,861	491,925	6,119	-8,558	-1.74%
Jan 20	11,527	8,678	31,172	2,177	11,529	65,083	557,008	-4,619	-13,176	-2.37%
Feb 20	12,686	12,922	32,651	2,267	11,073	71,599	628,607	-278	-13,454	-2.14%
Mar 20	14,190	11,861	32,612	2,996	9,726	71,385	699,992	-58	-13,512	-1.93%
Apr 20	12,437	7,470	30,640	3,068	6,577	60,192	760,184	-5,809	-19,321	-2.54%
May 20	10,737	761	27,032	1,185	3,845	43,560	803,745	-24,256	-43,577	-5.42%
Jun 20	10,610	1,058	25,283	1,249	2,592	40,791	844,536	-17,163	-60,739	-7.19%
Jul 20	7,504		0		2,429	9,933	9,933	-44,789	-44,789	-450.92%
Aug 20	12,954	1,762	45,182	746	2,225	62,870	72,802	-4,351	-49,141	-67.50%
Sep 20	13,694	3,558	58,396	1,142	2,769	79,559	152,361	-8,071	-57,212	-37.55%
Oct 20	16,814	7,674	57,472	2,760	3,155	87,875	240,236	-18,306	-75,518	-31.43%
Nov 20	18,346	7,728	50,184	1,452	4,687	82,397	322,633	-17,913	-93,431	-28.96%
Dec 20	17,205	5,926	34,191	1,271	7,136	65,729	388,363	-10,131	-103,562	-26.67%
Jan 21	14,490	3,226	29,178	892	12,302	60,088	448,450	-4,996	-108,558	-24.21%

\*Budget Without CARES ACT II Stimulus, but available to target 10% Carryover

**General Fund**

**WORKING BUDGET DRAFT**

**WADM**

	<b>Initial Budget with Mid-Term Adj 2020-21 5940</b>		<b>Actual as of 1/31/2021 w/Proj Exp</b>	
State Allocation (projected)	11,811,302.51			
Allocation adjustment				
Textbook appropriations (projected)	168,117.36			
Projected Other Revenue (Local, State, Federal)	15,160,446.13			
CARES Act	600,000.00			
CARES Act - Second Stimulus Estimate				
Mid-Term Adjustment	<u>(729,100.00)</u>			
<b>CURRENT YEAR REVENUE (EON)</b>	<b>27,010,766.00</b>			
Prior Year Carryover	<u>2,704,967.61</u>			
<b>Total Revenue per EON</b>	<b>29,715,733.61</b>		<b>29,715,733.61</b>	
<b>Projected Expenses</b>				
Salaries	20,712,719.14		18,979,830.15	
Benefits	5,985,086.07		5,690,169.79	
Purchased Professional & Technical Services	171,103.07		181,753.48	
Contracted Property Services	206,910.26		178,193.03	
Other Contracted Services	330,259.94		349,348.70	
Supplies & Materials	1,055,264.57		811,162.28	
Property Expenses	39,053.42		13,630.12	
Other Objects	351,655.05		400,561.80	
Payroll Step	300,000.00			
<i>Estimated costs added back from 2020 shutdown</i>	<i>250,000.00</i>			
<i>Estimated cuts from Payroll</i>	<i>(1,500,000.00)</i>			
<i>FEMA purchases 25% share</i>	<i>25,000.00</i>			
<i>CARES Act add'l cost estimate</i>	<u><i>164,000.00</i></u>		<u>-</u>	
<b>Total Expenses</b>	<b>28,091,051.52</b>		<b>26,604,649.35</b>	
<b>Projected Carryover</b>	<b>1,624,682.09</b>	<b>6.01%</b>	<b>3,111,084.26</b>	<b>11.52%</b>
Reserve PO's			(47,200.00) NBCS	
Add back Unspent reserves from FY19			(50,000.00) Subs	
Projected Carryover			(100,000.00) Latchkey	
			(65,000.00) RSA	
			2,848,884.26	10.55%
			2,701,076.60	10.00%
			147,807.66	cushion

**Joy Hofmeister**  
**State Superintendent of Public Instruction**  
**Oklahoma State Department of Education**  
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

**CONTRACT FOR AUDIT OF PUBLIC SCHOOLS**  
**2020-2021 SCHOOL YEAR**

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2020-2021 fiscal year beginning July 1, 2020, and ending June 30, 2021.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**ATTEST:**

_____ <b>Clerk</b>	_____ <b>President</b>	
_____ <b>District</b>	_____ <b>County</b>	_____ <b>County/District Number</b>
Approved this _____	Day of _____	2021.

**Bledsoe, Hewett & Gullekson, CPAs PLLLP**

**AUDITING FIRM**

  
\_\_\_\_\_  
**SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM**

**PLEASE EXECUTE THIS FORM IN TRIPLICATE:**

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

**EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A**

**COPY TO:** Katherine Black, Executive Director, Financial Accounting  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Suite 420  
Oklahoma City, Oklahoma 73105-4599

**MUST BE FILED NO LATER THAN JUNE 30, 2021**

Contracts dated prior to January 20, 2021, will **not** be accepted.  
Contracts which do not contain **all** of the above provisions **will not** be accepted.



**BLED SOE, HEWETT & GULLEKSON**  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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

February 1, 2021

Ms. Kenda Terrones, Cfo  
Sapulpa Public Schools  
511 E. Lee  
Sapulpa, OK 74066

We are pleased to offer our bid and to confirm our understanding of the services we are to provide Sapulpa Public Schools (the District) for the year ended June 30, 2021. We will audit the financial statements – regulatory basis of the governmental activities, which collectively comprise the basic financial statements of the District, as of and for the year ended June 30, 2021. We understand the financial statements will be presented in accordance with a financial reporting model, and prepared using a regulatory basis of accounting, as prescribed by the Oklahoma State Department of Education.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance.

- Preparation of the 2021-22 Temporary Appropriations
- Preparation of the 2021-22 Estimate of Needs
- State Auditor and Inspector's filing fee for your 2020-21 audit report
- Presentation of the 2020-21 audit report to your Board of Education
- Supplemental Appropriations, as needed
- Preparation of 2020-21 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation throughout the year with District personnel relating to any matter of concern

Supplementary information accompanies the District's financial statements. We will subject the supplementary information to the auditing procedures applied in our 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 and will provide an opinion on it in relation to the financial statements as a whole.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance. As part of the audit, we will assist

with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal control, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the government activities, each major fund, and the aggregate remaining fund information of the District in conformity with U.S. Generally Accepted Accounting Principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow-up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. You are responsible for the preparation of the supplementary information in conformity with U.S. Generally Accepted Accounting Principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or government regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, fund sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures – Internal Controls**

Our audits will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee had complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the Uniform Guidance and related addenda for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is Management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Bledsoe, Hewett & Gullekson, CPAs, PLLP, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to Oklahoma State Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bledsoe, Hewett & Gullekson, CPAs, PLLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Oklahoma State Department of Education, U. S. Department of Education and Office of Management and Budget. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$9,750. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and

to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report and letter of comment is available on our website, [www.sbhauditors.com](http://www.sbhauditors.com).

We appreciate the opportunity to be of service to Sapulpa Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

At this time, we are not able to determine if your District will need a Single Audit performed in accordance with the Uniform Guidance, as described in this letter. When, and if it is determined that the District will not need a Single Audit to be performed, we will issue another engagement letter, if required.

Sincerely,

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLP

RESPONSE

This letter correctly sets forth the understanding of Sapulpa Public Schools.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# Invoice

Intrado Interactive Services Corporation  
Phone: 888-527-5225 | Fax: 800-360-7732

**Date**  
**Invoice #**

12/31/2020  
129356

**Bill To**

Accounts Payable  
Sapulpa Public Schools  
511 E Lee Ave  
Sapulpa OK 74066-4308  
United States

**Ship To**

Accounts Payable  
Sapulpa Public Schools  
511 E Lee Ave  
Sapulpa OK 74066-4308  
United States

Item	Quantity	Description	Unit Price	Amount
R-SM-CMS	1	SchoolMessenger Presence Renewal -- Content Management System (CMS) and Website hosting, 12-month package 2021-2022		7,291.20

**Please make checks payable to: Intrado Interactive Services Corporation.**

**Total** 7,291.20  
**Amount Due** \$7,291.20

Remit Payment to: Intrado Interactive Services Corporation  
EDUCATION DIVISION  
PO BOX 74007082  
Chicago, IL 60674-7082

**Terms** Net 30

Beneficiary Account No: 334037144268  
Routing #: 061000052

**Due Date** 1/30/2021

**PO #** quote.138380

The terms and conditions available at <https://www.west.com/legal-privacy/webterms/> apply to this Invoice, unless the parties have entered into a separate mutually executed agreement



926. **STUDENT RECORDS** (Approved 8-13-90) (Revised 8-4-97; 2-8-21) (see procedure page)

A. Introduction

1. This policy and the procedures included with it are designed to meet the provisions of the Family Educational Rights and Privacy Act (FERPA), and the Sapulpa School District is committed to implementing the policy and following the procedures.
2. The Board of Education authorizes the Superintendent of Schools to inform parents, students and the public of the policy and to exercise his or her administrative resources to implement the policy as well as to deal with individuals who violate it.
3. If a parent of a student, an eligible student or a citizen of the Sapulpa School District believes that the District is violating the FERPA, that person has a right to file a complaint with the Department of Education. The address is:  
The Family Educational Rights and Privacy Act Office  
U.S. Department of Education  
600 Independence Avenue, SW  
Washington, DC 20202-4605  
Telephone: (202) 732-2058

B. Definitions - For the purpose of this policy, the Sapulpa School District has used the following definitions of terms:

1. Student - Any person who attends or has attended a program of instruction sponsored by the Board of Education of the Sapulpa School District and for whom it maintains education records.
2. Eligible student - A student or former student who has reached age 18 or is attending a postsecondary school.
3. Parent - Either natural parent of a student, unless his or her rights under the FERPA have been removed by a court order, a guardian or an individual acting as a parent or guardian in the absence of the student's parent or guardian. The district will assume that either parent has a right of access to records regardless of custody orders unless the district has been provided with evidence that the right of access has been revoked. Documents such as a court order or other legally binding document relating to such matters as divorce, separation or custody that specifically revoke the right to inspect and review records must be provided to the district to prevent parent access to student records.
4. Education records - Any record (in handwriting, print, computer media, video or audio tape, film, microfilm, microfiche or other medium method of recording information) maintained by the Sapulpa School District, an employee of the District or an agent of the District, which is directly related to a student and maintained by the Sapulpa School District or by a party acting for the Sapulpa School District, except:
  - a. A personal record kept by a school staff member that meets the following tests:
    - (1) It was made as a personal memory aid;

- (2) It is in the personal possession of the individual who made it; and
    - (3) Information contained in it has never been revealed or made available to any other person except the maker's temporary substitute.
  - b. Records of a law enforcement unit of the Sapulpa School District, but only if education records maintained by the Sapulpa School District are not disclosed to the unit, and the law enforcement records are:
    - (1) Maintained separately from education records;
    - (2) Maintained solely for law enforcement purposes; and
    - (3) Disclosed only to law enforcement officials of the same jurisdiction.
  - c. An employment record that is used only in relation to a student's employment by the Sapulpa School District. (Employment for this purpose does not include activities for which a student receives a grade or credit in a course.)
  - d. Records on an eligible student, that are:
    - (1) Made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity;
    - (2) Made, maintained or used only in connection with treatment of the student (treatment does not include remedial educational activities or activities that are part of the program of school instruction); and
    - (3) Disclosed only to individuals providing the treatment.
  - e. Alumni records that relate to the student after he or she no longer attends classes provided by the Sapulpa School District, and the records do not relate to the person as a student.
  - f. Grades on peer-graded papers before they are collected and recorded by a teacher.
- 5. Personally identifiable information - The term includes, but is not limited to any information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community who does not have personal knowledge of the relevant circumstances to identify the student with reasonable certainty. The term also includes information requested by a person who the district reasonably believes knows the identity of the student to whom the education records relates. ~~Any data or information that make the subject of a record known.~~ This Personally identifiable information includes the student's name, the student's parents' or other family member's name, the student's or family's address, the student's social security number, a student number, a list of personal characteristics or any other information that would make the student's identity easily traceable.
- 6. Dates of attendance -
  - a. The period of time during which a student attends or attended an educational agency or institution. Examples of dates of attendance include an academic year, a spring semester or a first quarter.
  - b. The term does not include specific daily records of a student's attendance at an educational agency or institution.

7. Directory information - Information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Student identification numbers, if displayed on school ID badges, are also considered directory information *unless* the use of a password or PIN is required to authenticate the use of the ID number.
8. Authorized representative – An individual directly employed by a local or state educational agency, an entity designated by the local or state educational agency, or an individual employed by such entity engaging in audits, evaluations or any other compliance or enforcement activity.
9. Early childhood education program – Head Start or Early Head Start programs, state licensed or regulated childcare programs, and other similarly situated programs.
10. Education program – Elementary, secondary, postsecondary, career and technical institutes and schools or any program that is principally engaged in the provision of education.

C. Annual Notification

1. The district will notify parents and eligible students annually of their rights under FERPA by means of a district newsletter, newspaper notice, school handbook or individual notice. The notice will inform parents and eligible students that they have the right to: ~~Within the first three weeks of each school year, the Sapulpa School District will publish in the local newspaper of general circulation in the area, \_\_\_\_\_, a notice to parents and eligible students of their rights under the FERPA and this policy. The District will also send home with each student a bulletin listing these rights, and the bulletin will be included with a packet of material provided parents or an eligible student when the student enrolls during the school year.~~
2. ~~The notice will include the following:~~
  - a. The right of a student's parents and eligible students to inspect and review the student's education records.
  - b. ~~The intent of the Sapulpa School District to limit the disclosure of information contained in a student's education records except: (1) by the prior written consent of the student's parent or the eligible student, (2) as directory information, or (3) under certain limited circumstances, as permitted by the FERPA and the criteria for determining who constitutes a school official and what constitutes a legitimate educational interest, for purposes of disclosure.~~ Consent to disclosures of personally identifiable information contained in the student' education records, except to the extent that FERPA and its implementing regulations authorize disclosure without consent. The district will also include in the notice its policy for disclosing education records to schools in which the student subsequently seeks or intends to enroll, its criteria for determining who constitutes a school official and what constitutes a legitimate educational interest.
  - c. The right of a student's parent or an eligible student to seek to correct parts of the student's education record that he or she believes to be

- inaccurate, misleading or in violation of student privacy rights and the procedure for requesting amendment of records.
- d. The right of any person to file a complaint with the U.S. Department of Education, if the Sapulpa School District violated the FERPA.
  - e. The procedure that a student's parent or an eligible student should follow to obtain copies of this policy and the locations where copies may be obtained.
3. The District will arrange to provide translations of this notice to non-English speaking parents in their native language and to effectively notify parents or eligible students who are disabled.
  4. All rights and protections given parents under the FERPA and this policy transfer to the student when he or she reaches age 18 or enrolls in a postsecondary school. The student then becomes an "eligible student."

D. Locations of Education Records

TYPES	LOCATION	CUSTODIAN
Special Education Records	School Site	Teacher of Record
Cumulative Records	Principal's Office	Registrar
Attendance Records	Principal's Office	Attendance Clerk
Psychological Evaluations	Administration Bldg.	Director of Spec. Ed.
Standardized Test Scores	Principal's Office	Principal
Health Records	Principal's Office	Principal/Nurse
Suspensions	Principal's Office	Principal
Transfers	Administration Bldg	Asst. Superintendent

E. Procedure to Inspect and Review the Student's Education Records

1. Parents of students and eligible students may inspect and review the student's education records upon request. In some circumstances, it may be mutually more convenient for the record custodian to provide copies of records. The parent or eligible student may also provide consent to have a representative inspect and review the records. See the schedule of fees for copies below.
2. Since a student's records may be maintained in several locations, the school principals will offer to collect copies of records or the records themselves from locations other than a student's school, so they may be inspected at one site. However, if parents and eligible students wish to inspect records where they are maintained, school principals will make every effort to accommodate their wishes.
3. Parents or eligible students should submit to the student's school principal a written request that identifies as precisely as possible the record or records he or she wishes to inspect.
4. The principal (or other custodian) will contact the parent of the student or the eligible student to discuss how access will be best arranged (copies, at the exact location, or records brought to a single site).
5. The principal (or other custodian) will make the needed arrangements as promptly as possible and notify the parent or eligible student of the time and place where the records may be inspected. This procedure must be completed in 45 days or less from the receipt of the request for access.

6. If for any valid reason, such as working hours, distance between record location sites, or health, a parent or eligible student cannot personally inspect and review a student's education record, the Sapulpa School District will arrange for the parent or eligible student to obtain copies of the record. See below for information regarding fees for copies of records.
  7. When a record contains information about students other than a parent's child or the eligible student, the parent or eligible student may not inspect and review the records of the other students.
  8. The Sapulpa School District is not required to give an eligible student access to treatment records (as defined by the term "education records" in the Definitions section of this policy), but the student may have those records reviewed by a physician or other appropriate professional of the student's choice.
  9. Access to a child's confidential records will be provided upon request before any IEP meeting or hearing relating to the identification, evaluation or educational placement of a child or the provision of a free and appropriate education to the child and in all cases within no more than 45 days of a request.
  - ~~10. The district will not withhold a parent's or eligible student's right to inspect and review student records because of debts owed the district.~~
  11. The right to inspect education records also includes the right to an explanation and interpretation of the records by school officials.
- F. Provision of Records to Receiving Virtual Charter School
- The District shall transmit a student's records to a virtual charter school within three (3) school days after receiving notice that the student has transferred to the virtual charter school.
- G. Fees for Copies of Records
1. The Sapulpa School District will not deny parents or eligible students any rights to copies of records because of the following published fees. When the fee represents an unusual hardship, it may be waived in part or entirely by the record custodian. However, the District reserves the right to make a charge for copies such as transcripts it forwards to potential employers or to colleges and universities for employment or admissions purposes. ~~The School District may deny copies of records (except for those required by the FERPA) in the following situations:~~
    - ~~a. The student has an unpaid financial obligation to the school.~~
    - ~~b. There is an unresolved disciplinary action against the student that warrants the denial of copies.~~
  2. The FERPA requires the School District to provide copies of records:
    - a. When the refusal to provide copies effectively denies access to the records by a parent or eligible student.
    - b. At the request of the parent or eligible student when the School District has provided the records to third parties by the prior consent of the parent or eligible student.

- c. At the request of the parent or eligible student when the School District has forwarded the records to another school where the student seeks or intends to enroll.
  3. The fee for copies provided under the FERPA may not include the costs for search and retrieval. This fee will be from no cost to twenty-five cents per page. (Actual copying cost less hardship factor.)
  4. The fee for all other copies, such as copies of records forwarded to third parties with prior consent or those provided to parents as a convenience will be from ten cents to thirty-five cents per page (actual search, retrieval and copying cost), plus postage, if that is involved.
- H. Directory Information
  1. The Sapulpa School District proposes to designate the following personally identifiable information contained in a student's record as directory information, and it will disclose that information without prior written consent:
    - a. The student's name;
    - b. The names of the student's parents;
    - c. The student's address;
    - d. The student's telephone listing;
    - e. The student's date and place of birth,
    - f. The student's dates of attendance
    - g. The student's class designation (i.e., first grade, tenth grade, etc.);
    - h. The student's extracurricular participation,
    - i. The student's achievement awards or honors;
    - j. The student's weight and height, if a member of an athletic team,
    - k. The student's photograph; and
    - l. The school or school district the student attended before he or she enrolled in the Sapulpa School District; and
    - m. The student's electronic mail address.
  2. Within the first three weeks of each school year, the Sapulpa School District will ~~publish in a newspaper of general circulation in the area the above list or a revised list of the items of directory information it proposes to designate as directory information.~~ notify parents and eligible students annually of the designated items of directory information by means of a district newsletter, newspaper notice, school handbook or individual notice. For students enrolling after the notice is published, the list will be given available to the student's parent or the eligible student at the time and place of enrollment.
  3. After the parents or eligible students have been notified, they will have two weeks to advise the School District in writing (a letter to the Superintendent of Schools's office) of any or all of the items they refuse to permit the District to designate as directory information about that student.
  4. At the end of the two-week period, each student's records will be appropriately marked by the records custodian to indicate the items the District will designate as directory information about that student. This designation will remain in effect until it is modified by the written direction of the student's parent or the eligible student.

I. Use and Disclosure of Student Education Records

1. To carry out their responsibilities, school officials will have access to student education records for legitimate educational purposes. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. The district will use reasonable methods to ensure that school officials obtain access to only those education records in which they have legitimate educational interests. The district will ensure that its policy for controlling access to education records is effective and remains in compliance with the legitimate educational interest requirement of the FERPA regulations. The Sapulpa School District will use the following criteria to determine who are school officials. An official is:
  - a. A person duly elected to the School Board;
  - b. A person certified by the state and appointed by the School Board to an administrative or supervisory position, including health or medical staff and law enforcement unit personnel;
  - c. A person certified by the state and under contract to the School Board as an instructor;
  - d. A person employed by the School Board as a temporary substitute for administrative, supervisory or instructional personnel for the period of his or her performance as a substitute;
  - e. A person or company with whom the district has contracted to perform a special task, such as an attorney, auditor, medical consultant or therapist;
  - f. A contractor, consultant, volunteer or other party to whom the district has outsourced institutional services or functions may be considered a school official provided that the outside party performs an institutional service or function for which the district would otherwise use employees; is under the district's direct control concerning the use and maintenance of education records; and is subject to the requirements of FERPA regulations governing the use and redisclosure of personally identifiable information from education records;
  - e. A person employed by or under contract to the School Board to perform a special task such as secretary, a clerk, the School Board attorney or auditor for the period of his or her performance as an employee or contractor; or
  - f. A person participating in a school service program or an official school committee.
2. School officials who meet the criteria listed above will have access to a student's records if they have a legitimate educational interest in doing so. A "legitimate educational interest" is the person's need to know in order to:
  - a. Perform an administrative task required (a) in the school employee's position description approved by the School Board, or (b) by participation in the school service program.
  - b. Perform a supervisory or instructional task directly related to the student's education; or

- c. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement or student financial aid.
3. The Sapulpa School District will only release information from or permit access to a student's education record with a parent or eligible student's prior written consent for the disclosure. The written consent must:
  - a. Specify the records that may be disclosed;
  - b. State the purpose of the disclosure; and
  - c. Identify the party or class of parties to whom the disclosure may be made, except that the Superintendent of Schools or a person designated in writing by the Superintendent may permit disclosure:
4. The district will only release information from or permit access to a student's education record with a parent or eligible student's prior written consent, except in the following instances permitted by FERPA:
  - a. When a student seeks or intends to enroll in another school district or a postsecondary school. The District will make a reasonable attempt to notify the parent or eligible student at the last known address unless the disclosure was initiated by the parent or eligible student or the School District's annual notification states that the School District forwards education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll. Parents and students have a right to obtain copies of records transferred under this provision;
  - b. The disclosure is to authorized representatives of the Comptroller General of the United States, the U.S. Secretary of Education, or state and local educational authorities. Military services representatives shall have access to student directory information unless the parent, legal guardian or the student age 18 or older specifically denies such access in writing. Military services representatives have the same access to secondary school students as is generally provided to post-secondary institutions or prospective employers unless denied in writing by the parent, legal guardian or student age 18 or older.
  - c. When certain federal and state officials need information in order to audit or enforce legal conditions related to federally supported education programs in the District;
  - d. The parties who provide or may provide financial aid to a student to:
    - (1) Establish the student's eligibility for the aid;
    - (2) Determine the amount of financial aid;
    - (3) Establish the conditions for the receipt of the financial aid; or
    - (4) Enforce the agreement between the provider and the receiver of financial aid;
  - e. If a state law adopted before November 19, 1974, allowed certain specific items of information to be disclosed in personally identifiable form from student records to state and local officials or authorities concerning the juvenile justice system and the system's ability to effectively serve the student whose records are released or if a state law adopted after

November 19, 1974, allowed such information to be disclosed to state or local officials concerning the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released;

- f. When the Sapulpa School District has entered into a written agreement or contract for an organization to conduct studies on the School District's behalf to develop tests, administer student aid or improve instruction;
- g. To accrediting organizations to carry out their accrediting functions;
- h. To parents of eligible students if the parents claim the student as a dependent as defined by the **in Section 152 of the Internal Revenue Code of 1954 1986**;
- i. To comply with a judicial order or lawfully issued subpoena. The District will make a reasonable effort to notify the student's parents or the eligible student before making a disclosure under this provision ~~so that the parent or eligible student may seek protective action~~, unless:
  - 1. the disclosure is in compliance with a Federal grand jury subpoena or other subpoena issued for a law enforcement purpose, and the court or issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed;
  - 2. **the disclosure is in compliance with any other subpoena issued for a law enforcement purpose and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed;**
  - 3. **the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning the investigation or prosecution of an offense listed in the Patriot Act or an act of domestic or international terrorism as defined by law;**
  - 4. **the district initiates legal action against a parent or student, the district may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the district to proceed with the legal action as plaintiff; or**
  - 5. **the parent or eligible student initiates legal action against the district, the district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the district to defend itself.**
- j. **The disclosure is to appropriate parties in connection with a health or safety emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals. In making this determination the district may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the district determines that there is an articulable and significant threat, it may disclose information from education records to any person whose knowledge of the information is**

necessary to protect the health or safety of the student or other individuals; or

- k. If the disclosure is an item of directory information and the student's parent has not refused to allow the District to designate that item as directory information for that student.
  4. ~~The Sapulpa School District will permit any of its officials to make the needed disclosure from student education records in a health or safety emergency if:~~
    - ~~a. He or she deems it is warranted by the seriousness of the threat to the health or safety of the student or other persons;~~
    - ~~b. The information is necessary and needed to meet the emergency;~~
    - ~~c. The persons to whom the information is to be disclosed are qualified and in a position to deal with the emergency; and~~
    - ~~d. Time is an important and limiting factor in dealing with the emergency.~~
  5. Sapulpa School District officials may release information from a student's education record if the student's parent or the eligible student gives his or her prior written consent for the disclosure. The written consent must include at least:
    - a. A specification of the records to be released;
    - b. The reasons for the disclosure;
    - c. The person or the organization or the class of persons or organizations to whom the disclosure is to be made;
    - d. The parent or student's signature; and
    - e. The date of the consent and, if appropriate, a date when the consent is to be terminated.
  6. The student's parent or the student may obtain a copy of any records disclosed under this provision. The district will use reasonable methods to identify and authenticate the identity of parents, students, school officials and any other parties to whom the district discloses personally identifiable information from education records.
  7. ~~The Sapulpa School District will not release information contained in a student's education records, except directory information, pursuant to court orders or lawfully issued subpoenas and as otherwise provided by state law concerning releases of information to state and local officials and authorities regarding the juvenile justice system, to any third parties, except its own officials, unless those parties agree that the information will not be redisclosed without the parent or eligible student's prior written consent.~~
- J. Records or Requests for Access and Disclosures Made From Education Records
1. The Sapulpa School District will maintain an accurate record of all requests for it to disclose information from or to permit access to a student's education records and of information it discloses and access it permits with some exceptions listed below. This record will be kept with, but will not be a part of, each student's cumulative school records. It will be available only to the record custodian, the eligible student, the parent of the student or to federal, state or local officials for the purpose of auditing or enforcing federally supported educational programs.

2. The record will include at least:
    - a. The name of the person or agency that made the request;
    - b. The legitimate interest the person or agency had in the information;
    - c. The date the person or agency made the request; and
    - d. Whether the request was granted, and if it was, the date access was permitted or the disclosure was made.
  3. The District will maintain this record as long as it maintains the student's education record.
  4. The record will not include requests for access or access granted to parents of the student or to an eligible student, requests for access or access granted to officials of the Sapulpa School District who have a legitimate educational interest in the student, requests for or disclosures of information contained in the student's education record if the request is accompanied by the prior written consent of a parent of the student or the eligible student or the disclosure is authorized by such prior consent, for requests for or disclosure of directory information designated for that student, or for access by a party seeking or receiving the records by a Federal grand jury or other law enforcement subpoena, when the issuing court or agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed.
- K. Procedures to Seek to Correct Education Records
1. Parents of students and eligible students have a right to seek to change any part of the student's record they believe is inaccurate, misleading or in violation of student rights. (NOTE: Under the FERPA, the District may decline to consider a request to change the grade a teacher assigns for a course.)
  2. For the purpose of outlining the procedure to seek to correct education records, the term "incorrect" will be used to describe a record that is inaccurate, misleading or in violation of student rights. The term "correct" will be used to describe a record that is accurate, not misleading and not in violation of student rights. Also, in this section, the term "requester" will be used to describe the parent of a student or the eligible student who is asking the School District to correct a record.
  3. To establish an orderly process to review and correct an education record for a requester, the District may make a decision to comply with the request for a change at several levels in the procedure.
  4. *First level decision* - When a parent of a student or an eligible student finds an item in the student's education record which he or she believes is inaccurate, misleading or in violation of student rights, he or she should immediately ask the record custodian to correct it. If the record is incorrect because of an obvious error and it is a simple matter to make the record change at this level, the record custodian will make the correction. However, if the record is changed at this level, the method and result must satisfy the requester.
    - a. If the custodian cannot change the record to the requester's satisfaction or the record does not appear to be obviously incorrect, he or she will:
      - i. Provide the requester a copy of the questioned record at no cost;

- ii. Ask the requester to initiate a written request for the change; and
  - iii. Follow the procedure for a second level decision.
- 5. *Second level decision* - The written request to correct a student's education record through the procedure at this level should specify the correction the requester wishes the District to make. It should at least identify the item the requester believes is incorrect and state whether he or she believes the item:
  - o Is inaccurate and why;
  - o Is misleading and why; or
  - o Violates student rights and why.
  - a. The request will be dated and signed by the requester.
  - b. Within two weeks after the record custodian receives a written request, he or she will: study the request, discuss it with other school officials (the person who made the record or those who may have a professional concern about the District's response to the request), make a decision to comply or decline to comply with the request and complete the appropriate steps to notify the requester or move the request to the next level for a decision.
  - c. If, as a result of this review and discussion, the record custodian decides the record should be corrected, he or she will effect the change and notify the requester in writing that he or she has made the change. Each such notice will include an invitation for the requester to inspect and review the student's education record to make certain the record is in order and the correction is satisfactory.
  - d. If the custodian decides the record is correct, he or she will make a written summary of any discussions with other officials and of his or her findings in the matter. He or she will transmit this summary and a copy of the written request to the Superintendent of Schools.
- 6. *Third level decision* - The Superintendent of Schools will review the material provided by the record custodian and, if necessary, discuss the matter with other officials, such as the school attorney or the Board of Education (in executive session). He or she will then make a decision concerning the request and complete the steps at this decision level. Ordinarily, this level of the procedure should be completed within two weeks. If it will take longer, the Superintendent will notify the requester in writing of the reasons for the delay and a date when the decision will be made.
  - a. If the Superintendent decides the record is incorrect and should be changed, he or she will advise the record custodian to make the changes. The record custodian will advise the requester of the change as he or she would if the change had been made at the second level.
  - b. If the Superintendent decides the record is correct, he or she will prepare a letter to the requester which will include:
    - i. The School District's decision that the record is correct and the basis for the decision;

- ii. A notice to the requester that he or she has a right to ask for a hearing to present evidence that the record is incorrect and that the District will grant such a hearing;
  - iii. Instructions for the requester to contact the Superintendent or an officer he or she designates, to discuss acceptable hearing officers, convenient times and a satisfactory site for the hearing. (The District will not be bound by the requester's positions on these items, but will, so far as possible, arrange the hearing as the requester wishes.); and
  - iv. Advise that the requester may be represented or assisted in the hearing by other parties, including an attorney at the requester's expense.
7. *Fourth level decision* - After the requester has submitted (orally or in writing) his or her wishes concerning the hearing officer and the time and place for the hearing, the Superintendent will, within a week, notify the requester when and where the District will hold the hearing and who it has designated as the hearing officer.
- a. At the hearing, the hearing officer will provide the requester a full and reasonable opportunity to present material evidence and testimony to demonstrate that the questioned part of the student's education record is incorrect, as shown in the requester's written request for a change in the record (second level).
  - b. Within one week after the hearing, the hearing officer will submit to the Superintendent of Schools a written summary of the evidence submitted at the hearing. Along with the summary, the hearing officer will submit his or her recommendation, based solely on the evidence presented at the hearing, that the record should be changed or remain unchanged.
  - c. The Superintendent of Schools will prepare the District's decision within two weeks of the hearing. That decision will be based on the summary of the evidence presented at the hearing and the hearing officer's recommendation. However, the District's decision will be based solely on the evidence presented at the hearing. Therefore, the Superintendent may overrule the hearing officer if he or she believes the hearing officer's recommendation is not consistent with the evidence presented. As a result of the District's decision, the Superintendent will take one of the following actions:
    - i. If the decision is that the District will change the record, the Superintendent will instruct the record custodian to correct the record. The record custodian will correct the record and notify the requester as at the second level decision.
    - ii. If the decision is that the District will not change the record, the Superintendent will prepare a written notice to the requester, which will include:
      - (1) The School District's decision that the record is correct and will not be changed;

- (2) A copy of a summary of the evidence presented at the hearing and a written statement of the reasons for the District's decision; and
- (3) Advise the requester that he or she may place in the student's education record an explanatory statement that states the reasons he or she disagrees with the School District's decision and/or the reasons he or she believes the record is incorrect.

8. *Final administrative step in the procedure* - When the Sapulpa School District receives an explanatory statement from a requester after a hearing, it will maintain that statement as part of the student's education record as long as it maintains the questioned part of the record. The statement will be attached to the questioned part of the record, and whenever the questioned part of the record is disclosed, the explanatory statement will also be disclosed.

L. If a parent of a student, an eligible student or a citizen of the district believes that the district is violating FERPA, that person has a right to file a complaint with the Department of Education. The contact information is:

Family Policy Compliance Office  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202-5091  
Telephone: (202) 260-3887

M. Availability of Policy - Copies of this policy will be available for parent and eligible student review in the principal's office of each school building and at the Superintendent's office.

<b>Cox Account Rep:</b>	Jack Bunds - 63989	<b>Cox System Address:</b>
<b>Phone Number:</b>	918-286-4437	11811 E. 51st Street
<b>Fax Number:</b>	877-873-8923	Tulsa, OK 74146

Customer Information		Authorized Customer Representative Information	
<b>Legal Company Name:</b>	Sapulpa Public School - Washington	<b>Full Name:</b>	James Lawrence
<b>Street Address:</b>	511 E LEE AVE	<b>Billing Contact:</b>	918-224-3400
<b>City/State/Zip:</b>	Sapulpa, OK 74066	<b>Fax:</b>	918-227-3287
<b>Billing Address:</b>	1 S. Mission	<b>Contact Number:</b>	918-224-3400 ext 5050
<b>City/State/Zip:</b>	Sapulpa, Oklahoma 74066	<b>Email Address:</b>	jlawrence2@sapulpaps.org
<b>Cox Account #:</b>	186-0625411-01		
<b>Merger Bill</b>	No		
<b>Taxes and Fees Not Included</b>			

Service Address: 511 E LEE AVE, Sapulpa, OK, 74066				Phone: 918-224-3400 Cox Account ID: 186-0625411-01			
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>		<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>	
<b>Totals for Sapulpa Public School - Washington:</b>		<b>MRC:</b>	\$827.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>	\$0.00

Service Address: 1135 Wickham RD, Sapulpa, OK, 74066				Phone: 918-224-3400 Cox Account ID: 186-0715023-01			
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
CBI 50 - 50Mbps x 10Mbps	1	1	\$64.00	60	RN	\$64.00	
Static IP Address	1	1	\$0.00	60	RN	\$0.00	
Security Suite - 25 PC	1	1	\$0.00	60	RN	\$0.00	
Cox Business Email - 1 Mailbox	2	2	\$0.00	60	RN	\$0.00	
Cox WiFi 10 Free Access Accounts	1	1	\$0.00	60	RN	\$0.00	
<b>Equipment Description</b>		<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>	
<b>Totals for Sapulpa Public Schools:</b>		<b>MRC:</b>	\$64.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>	\$0.00

Service Address: 110 S Burnett ST, Sapulpa, OK, 74066				Phone: 918-224-3400 Cox Account ID: 186-0670327-01			
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>		<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>	
<b>Totals for Sapulpa Public Schools:</b>		<b>MRC:</b>	\$827.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>	\$0.00

Service Address: 1231 E DEWEY, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0676261-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 603 S PARK ST, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0625410-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for SAPULPA PUBLIC SCHOOLS - BARTLETT ALTERNATIVE SCHOOL:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 3 S MISSION ST, Sapulpa, OK, 74066						Phone: (918) 224-3400	
						Cox Account ID: 186-0720175-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
VoiceManager Telephony User	3	3	\$19.95	60	RN	\$59.85	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - ESC:</b>			<b>MRC:</b> \$59.85	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 9171 Freedom AVE, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0625413-01, 186-0713548-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro E-1Gb UNI Interstate	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - Freedom:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 3 S MISSION ST, Sapulpa, OK, 74066						Phone: (918) 224-3400	
						Cox Account ID: 186-0606172-02, 186-0625406-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Optical Internet 1 Gbps	1	1	\$1,796.00	60	RN	\$1,796.00	
Metro E-1Gb UNI Interstate	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - High School:</b>			<b>MRC:</b> \$2,623.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 1521 S Wickham RD, Sapulpa, OK, 74066						Phone: 918.224.3400	
						Cox Account ID: 186-0638083-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - Jefferson Heights:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 631 N BROWN ST, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0625412-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro E-1Gb UNI Interstate	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - Liberty:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 1304 E CLEVELAND AVE, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0625408-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro Ethernet Fiber - 1 Gb UNI - Interstate *	1	1	\$827.00	60	RN	\$827.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools - Middle:</b>			<b>MRC:</b> \$827.00	<b>NRC:</b> \$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 11840 S 33rd AVE W, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0688633-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
CBI 50 - 50Mbps x 10Mbps	1	1	\$64.00	60	RN	\$64.00	
Dynamic IP Address	1	1	\$0.00	60	RN	\$0.00	
Security Suite - 25 PC	1	1	\$0.00	60	RN	\$0.00	
Cox Business Email - 1 Mailbox	2	2	\$0.00	60	RN	\$0.00	
Cox WiFi 10 Free Access Accounts	1	1	\$0.00	60	RN	\$0.00	
Cox Nickel Plan for 1-5 lines with 250 free INTERSTATE minutes	1	1	\$0.00	M-M	RN	\$0.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools Agriculture:</b>	<b>MRC:</b>	\$64.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>		\$0.00

Service Address: 1200 W Dewey AVE, Sapulpa, OK, 74066						Phone: 918-224-3400	
						Cox Account ID: 186-0673378-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
CBI 50 - 50Mbps x 10Mbps	1	1	\$64.00	60	RN	\$64.00	
Static IP Address	1	1	\$0.00	60	RN	\$0.00	
Security Suite - 25 PC	1	1	\$0.00	60	RN	\$0.00	
Cox Mail Premium - 5 Mailboxes - 10GB	2	2	\$0.00	60	RN	\$0.00	
Cox WiFi 10 Free Access Accounts	1	1	\$0.00	60	RN	\$0.00	
Static IP Address - 1 Included IP	1	1	\$0.00	M-M	RN	\$0.00	
Free Access to Cox WiFi/Cable WiFi Hotspots Nationwide	1	1	\$0.00	60	RN	\$0.00	
-Cox Business Security Suite 25 Licenses (\$300 Annual Value)	1	1	\$0.00	60	RN	\$0.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Sapulpa Public Schools Baseball:</b>	<b>MRC:</b>	\$64.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>		\$0.00
<b>Totals for all Accounts :</b>	<b>MRC:</b>	\$9,490.85	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b>		\$0.00

**Special Conditions**

Term. Notwithstanding anything to the contrary in this Agreement, Cox and Customer acknowledge that the Initial Term of this Agreement is 1 year beginning July 1, 2021 and ending June 30, 2022, with 0 separate one-year renewal terms which may be exercised at any time upon mutual written agreement of the parties. Notwithstanding anything to the contrary contained in this Agreement, the auto renewal provisions set forth in the Service Terms do not apply.

Upgrades. Customer may upgrade the Services or add new locations upon written request to Cox (and subject to Cox's written acceptance) at the listed bandwidth and corresponding prices stated in Exhibit B. Taxes and fees are additional and will be separately stated on Customer's invoice.

SLA. The Service Legal Agreement attached as Exhibit C is incorporated into the Agreement.

**Promotion Details**

This Commercial Services Agreement (the "Agreement") includes (i) this paragraph, the language above and Exhibit A (collectively, the "Service Terms"); (ii) the terms and conditions set forth at <http://ww2.cox.com/aboutus/policies/business-general-terms.cox> (the "General Terms") and (iii) any other terms and conditions applicable to the Services set forth above, including without limitation, the Cox tariffs, Service Guides set forth at <http://ww2.cox.com/business/voice/regulatory.cox> ("SG"), State and Federal regulations, the Cox Acceptable Use Policy (the "AUP"), and Cox's Internet Service Disclosures located at [www.cox.com/internetdisclosures](http://www.cox.com/internetdisclosures). Exhibit A is attached to and incorporated into this Agreement by this reference. Customer acknowledges receipt and acceptance of the Service Terms (including Exhibit A), the AUP, General Terms, and all other referenced terms and conditions by signing this Agreement. By signing this Agreement, Customer accepts that any and all disputes arising out of, relating to or concerning this Agreement and/or the Services shall be resolved through mandatory and binding arbitration unless Customer opts out pursuant to the Dispute Resolution Provision in the General Terms. This Agreement is subject to credit approval and Customer authorizes Cox to check credit. The prices above do not include applicable taxes, fees, assessments or surcharges which are additional and may change. This proposal is valid provided Customer signs and delivers this Agreement to Cox unchanged within thirty (30) days from the date above. By signing this Agreement, Customer acknowledges that if (i) the transport Service(s) (e.g. Private Line Type Services, Ethernet Services) cross state boundaries or (ii) at least 10% of traffic on said transport Service(s) is Interstate in nature or designated for Internet traffic, then the entire transport Service(s) is considered Interstate. Customer has reviewed the interstate/intrastate designation of the transport Service(s) listed in the Service Description above and attests that all such designations are correct. Each party may use electronic signature to sign this Agreement, provided the electronic signature method used by Customer is acceptable to Cox. This Agreement shall be effective upon execution by Customer and "Acceptance" by Cox. "Acceptance" of the Agreement by Cox shall occur upon the earlier of (i) Cox's countersignature of this Agreement or (ii) Cox's installation of Service at Customer's location. Customer acknowledges that it has read and understands the 911 disclosures in Section 2 of the Service Terms. By signing this Agreement, you represent that you are the authorized Customer representative.

<b>Customer Authorized Signature</b>	<b>CoxCom, LLC., Cox Oklahoma Telcom, LLC Signature</b>
Signature:	Signature:
Print:	Print:
Title Position:	Title Position:
Date:	Date:

**1. E911 Services** FOR IMPORTANT INFORMATION ABOUT COX'S 911 PRACTICES, PLEASE REVIEW THE INFORMATION ABOUT E911 SERVICE IN THE GENERAL TERMS AND ON THE WEBSITE <http://ww2.cox.com/business/voice/regulatory.cox>.

**2. Service Start Date and Term** The "Initial Term" shall begin upon installation of Service and shall continue for the applicable Term commitment set forth above in the Service Terms. However, if Customer delays installation or is not ready to receive Services on the agreed-upon installation date, Cox may begin billing for Services on the date Services would have been installed. Cox shall use reasonable efforts to make the Services available by the requested service date. Cox shall not be liable for damages for delays in meeting service dates due to install delays or reasons beyond Cox's control. If Customer delays installation for more than ninety (90) days after Customer's execution of this Agreement, Cox reserves the right to terminate this Agreement by providing written notice to Customer and Customer shall be liable for Cox's reasonable costs incurred. AFTER THE INITIAL TERM, THIS AGREEMENT SHALL AUTOMATICALLY RENEW FOR ONE (1) YEAR TERMS (EACH AN "EXTENDED TERM") UNLESS A PARTY GIVES THE OTHER PARTY WRITTEN TERMINATION NOTICE AT LEAST THIRTY (30) DAYS PRIOR TO THE EXPIRATION OF THE INITIAL TERM OR THEN CURRENT EXTENDED TERM. "Term" shall mean the Initial Term and Extended Term (s), if any. Cox reserves the right to increase rates for all Services by no more than ten percent (10%) during any Extended Term by providing Customer with at least sixty (60) days written notice of such rate increase. This limitation on rate increases shall not apply to video Services or Services for which rates, terms and conditions are governed by a Cox tariff or SG. Upon notice to Customer, Cox may change the rates for video Services periodically during the Term. Cox may change the rates for telephone Service subject to a Cox tariff or SG periodically during the Term. For the avoidance of doubt, promotional rates and promotional discounts provided to Customer will expire at the end of the Initial Term or earlier as set forth in the promotion language. Customer's payment for Service after notice of a rate increase will be deemed to be Customer's acceptance of the new rate.

**3. Termination** Customer may terminate any Service before the end of the Term selected by Customer above in the Service Terms upon at least thirty (30) days written notice to Cox; provided, however, if Customer terminates any such Service before the end of the Term (except for breach by Cox), unless otherwise expressly stated in the General Terms, Customer will be obligated to pay Cox a termination fee equal to the nonrecurring charges (if unpaid) and One Hundred Percent (100%) of the monthly recurring charges for the terminated Service(s) multiplied by the number of months, including partial months, remaining in the Term. Cox may terminate this Agreement without liability at any time prior to installation of Services if Cox determines that Customer's location is not reasonably serviceable or there is signal interference with any Cox Service(s) according to Cox's standard practices. If Customer terminates or decreases any Service that is part of a bundle offering, the remaining Service(s) shall be subject to price increases for the remaining Term. If Customer terminates this Agreement prior to installation of Service by Cox, Customer shall be liable for Cox's costs incurred. This provision survives termination of the Agreement.

**4. Payment** Customer shall pay Cox all monthly recurring charges ("MRCs") and all non-recurring charges ("NRCs"), if any, by the due date on the invoice. Any amount not received by the due date shown on the applicable invoice will be subject to interest or a late charge no greater than the maximum rate allowed by law. If Cox terminates this Agreement due to Customer's breach, or if Customer fails to pay any amounts when due and fails to cure such non-payment upon receipt of written notice of non-payment from Cox, Customer will be deemed to have terminated this Agreement and will be obligated to pay the termination fee described above. If applicable to the Service, Customer shall pay sales, use, gross receipts, and excise taxes, access fees and all other fees, universal service fund assessments, 911 fees, franchise fees, bypass or other local, State and Federal taxes or charges, and deposits, imposed on the use of the Services. Taxes will be separately stated on Customer's invoice. No interest will be paid on deposits unless required by law.

**5. Service and Installation** Cox shall provide Customer with the Services identified above in the Service Terms and may also provide

related facilities and equipment, the ownership of which shall be retained by Cox (the "Cox Equipment"), or for certain Services, Customer, may purchase equipment from Cox ("Customer Purchased Equipment"). Customer is responsible for damage to any Cox Equipment. If Cox Equipment is not returned to Cox after termination or disconnection of Services, Customer shall be liable for the Cox Equipment costs. Customer may use the Services for any lawful purpose, provided that such purpose: (i) does not interfere or impair the Cox network or Cox Equipment; (ii) complies with the AUP; and (iii) is in accordance with the terms and conditions of this Agreement. Customer shall use the Cox Equipment only for the purpose of receiving the Services. Customer shall use Customer Purchased Equipment in accordance with the terms of this Agreement and any related equipment purchase agreement. Unless provided otherwise herein, Cox shall use commercially reasonable efforts to maintain the Services in accordance with applicable performance standards. Cox network management needs may require Cox to modify upstream and downstream speeds. Use of the Services shall be subject to the AUP at <http://ww2.cox.com/aboutus/policies/business-policies.cox>, which is incorporated herein by reference. Cox may change the AUP from time to time during the Term. Customer's continued use of the Services following an AUP amendment shall constitute acceptance of the revised AUP.

**6. General Terms** The General Terms are hereby incorporated into this Agreement by reference. BY EXECUTING THIS AGREEMENT AND/OR USING OR PAYING FOR THE SERVICES, CUSTOMER ACKNOWLEDGES THAT IT HAS READ, UNDERSTOOD, AND AGREED TO BE BOUND BY THE GENERAL TERMS.

**7. LIMITATION OF LIABILITY** IN ADDITION TO ANY OTHER LIMITATIONS ON LIABILITY CONTAINED IN THE AGREEMENT, NEITHER COX NOR ANY COX RELATED PARTY SHALL BE LIABLE FOR DAMAGES FOR FAILURE TO FURNISH OR INTERRUPTION OF ANY SERVICES, OR FOR ANY LOSS OF DATA OR STORED CONTENT, IDENTITY THEFT, OR FOR ANY PROBLEM WITH THE SERVICES OR EQUIPMENT OF ANY THIRD PARTY, NOR SHALL COX NOR ANY COX RELATED PARTY BE RESPONSIBLE FOR FAILURE OR ERRORS OF ANY COX SERVICE, COX EQUIPMENT, SIGNAL TRANSMISSION, LICENSED SOFTWARE, LOST DATA, FILES OR SOFTWARE DAMAGE REGARDLESS OF THE CAUSE. NEITHER COX NOR ANY COX RELATED PARTY WILL BE LIABLE FOR DAMAGE TO PROPERTY OR FOR PHYSICAL INJURY TO ANY PERSON ARISING FROM THE INSTALLATION OR REMOVAL OF EQUIPMENT UNLESS CAUSED BY THE NEGLIGENCE OF COX. UNDER NO CIRCUMSTANCES WILL COX OR ANY COX RELATED PARTY BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOST PROFITS, ARISING FROM THIS AGREEMENT OR PROVISION OF THE SERVICES.

**8. WARRANTIES** EXCEPT AS PROVIDED IN THIS AGREEMENT, THERE ARE NO OTHER AGREEMENTS, WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, RELATING TO THE SERVICES. SERVICES PROVIDED ARE A BEST EFFORTS SERVICE AND COX DOES NOT WARRANT THAT THE SERVICES, EQUIPMENT OR SOFTWARE SHALL BE ERROR-FREE OR WITHOUT INTERRUPTION. COX DOES NOT GUARANTEE THAT SERVICE CAN BE PROVISIONED TO CUSTOMER'S LOCATION, OR THAT INSTALLATION OF SERVICE WILL OCCUR IN A SPECIFIED TIMEFRAME. COX DOES NOT WARRANT THAT ANY SERVICE OR EQUIPMENT WILL MEET CUSTOMER'S NEEDS, PERFORM AT A PARTICULAR SPEED, BANDWIDTH OR THROUGHPUT RATE, OR WILL BE UNINTERRUPTED, ERROR-FREE, SECURE, OR FREE OF VIRUSES, WORMS, DISABLING CODE OR THE LIKE. INTERNET AND WIFI SPEEDS WILL VARY. COX MAKES NO WARRANTY AS TO TRANSMISSION OR UPSTREAM OR DOWNSTREAM SPEEDS OF THE NETWORK.

**9. Public Performance** If Customer engages in a public performance of any copyrighted material contained in any of the Services, Customer, and not Cox, shall be responsible for obtaining any public performance licenses at Customer's expense. The Video Service that Cox provides under this Agreement does not include a public performance license.



## Cox Optical Internet Service Level Agreement

1. **Scope.** This Service Level Agreement (“SLA”) is incorporated into the Commercial Services Agreement or Master Services Agreement (“Agreement”) by and between Cox and Customer, each as defined in the Agreement. The performance standards and service levels set forth in this SLA are Cox’s objectives with respect to the Cox Optical Internet Services (“COI Services”) provided to the Customer.

2. **COI Service Availability.** Cox’s objective is to make the COI Services available for Customer’s use at least (i) Ninety-Nine and Ninety-Nine One-Hundredths Percent (99.99%) of the time with respect to the on-net portion of the circuit and (ii) Ninety-Nine and Nine-Tenths Percent (99.9%) of the time with respect to the portion of COI Services or circuits obtained by Cox from third party carriers, commonly known as “Type II” (collectively and individually, (i) and (ii) shall be referred to as “COI Service Availability”). COI Service Availability, is the ability to transmit data from the Cox demarcation point at the Customer location to a Regional Data Center (“RDC”) on the Cox IP backbone. COI Service Availability does not mean the Customer will be able to reach any site or user on the Internet, nor does it mean any site or user on the Internet can reach the Customer, as there are many factors, outside of Cox’s control, that can affect an end-to-end connection. The COI Service Availability is calculated by dividing the number of minutes that the COI Services are available for Customer’s use by the total number of minutes in any calendar month multiplied by one hundred (100). Unavailability of the COI Services due to the reasons or causes set forth in Section 9 of this SLA shall not be included in determining whether Cox has met the COI Service Availability objective. For example, if the COI Services experience an outage for one (1) day due to a Force Majeure event, and otherwise experience no other outage or COI Service Interruption during the applicable month, Cox will be deemed to have met the COI Service Availability performance standard and no Service Credit(s) (as defined below) will be provided.

3. **COI Service Interruption.** A “COI Service Interruption” is a loss of signal to the Customer that results in a total disruption of COI Service beyond the COI Service Availability level. Any COI Service Interruption, outage, degradation of COI Service, or failure to meet any objective stated in this SLA is not a default or breach under the Agreement, but may entitle Customer to a Service Credit (as defined below) for a qualifying COI Service Interruption. A COI Service Interruption period begins when Customer makes a Trouble Report (as defined below) to Cox’s Network Operations Center (“NOC”) under the methods and procedures set forth in Section 7 of this SLA and ends when Cox restores the COI Services to Customer.

4. **COI Service Response and Resolution.** In the event Cox receives a Trouble Report (defined below) from Customer, Cox will initiate action to clear the trouble within approximately thirty (30) minutes. If the Trouble Report is the result of an electronic component failure, the estimated restoration time is four (4) hours. If the Trouble Report is the result of a cable or fiber failure or any other issue, the estimated restoration time is eight (8) hours.

5. **Service Credits.** The following are each types of “Service Credits” which may be available to Customer as described below and subject to all limitations in the SLA, including Section 9:

(a) **COI Service Interruption Service Credit.** The available Service Credit for a COI Service Interruption is identified in the table below as a percentage of the monthly recurring charge (“MRC”) for the portion of the affected COI Services experiencing a qualifying COI Service Interruption. Service Credits are not cumulative (e.g. if a qualifying COI Service Interruption lasted 20 hours, Customer will receive a credit equal to 20% of the MRC for the portion of the COI Services experiencing a COI Service Interruption, but Customer does not also receive a separate Service Credit for the “≥ 30 min. to <4 hours”, “≥ 4 hours to < 8 hours” and “≥ 8 hours to < 16 hours” timeframes identified in the table below.) The amount of the Service Credit shall be as follows:

<i>COI Services Interruption Length</i>	<i>Credit of the MRC for the portion of COI Services experiencing a COI Service Interruption</i>
≥ 30 min. to < 4 hours	5% of applicable MRC
≥ 4 hours to < 8 hours	10% of applicable MRC
≥ 8 hours to < 16 hours	15% of applicable MRC
≥ 16 hours to < 24 hours	20% of applicable MRC
≥ 24 hours	25% of applicable MRC

(b) **Network Latency Service Credit.** Network Latency, as it relates to COI Services, is defined by Cox as the round-trip delay for a packet to travel between two Regional Data Centers (“RDCs”) on the Cox IP backbone, averaged on a monthly basis across all RDCs and IP peering locations on the Cox IP backbone network (“Network Latency”). The average monthly round-trip delay is measured in milliseconds. The Cox Network Latency Service Level for COI Service is Fifty (50) milliseconds or less. Network Latency due to the reasons or causes set forth in Section 9 of this SLA shall not be included in determining whether Cox has met the applicable performance standard for Network Latency. Network performance statistics and methodology related to the Cox Network Latency for COI Service are posted at the following location:

<https://www.cox.com/business/networking/svpn.html>.

If the Cox Network Latency Service Level for COI Service is greater than fifty (50) Milliseconds in a calendar month, the available Service Credit equals Ten Percent (10%) of the MRC for the affected COI Services for any Network Latency in a calendar month.

(c) **Data Delivery Service Credit.** Data Delivery Rate, as it relates to COI Services, is defined by Cox as the percentage of packets delivered during a transmission between two RDCs on the Cox IP backbone, averaged on a monthly basis across all RDCs and IP peering locations on the Cox IP backbone network

("Data Delivery Rate"). The average monthly packet delivery is measured in percentage of packets delivered per One Hundred (100) and shall be Ninety-Nine and Nine-Tenths Percent (99.9%) or greater, averaged on a monthly basis. Non-delivery of packets due to the reasons or causes set forth in Section 9 of this SLA shall not be included in determining whether Cox has met the applicable performance standard for Data Delivery Rate.

Network performance statistics and methodology related to the Cox Data Delivery Rate for COI Services are posted at the following location:

<https://www.cox.com/business/networking/svnpn.html>

If the Data Delivery Rate for COI Services in a calendar month is less than Ninety-Nine and Nine-Tenths Percent (99.9%), the available Service Credit equals Ten Percent (10%) of the MRC for portion of the affected COI Services for any Data Delivery Rate issues in a calendar month.

**6. Chronic Outage.** If three (3) or more separate times during a thirty (30) consecutive day period, the COI Services experience a COI Service Interruption for a period greater than eight (8) consecutive hours, ("Chronic Outage") subject to Section 9 below, Customer may terminate the affected circuit(s) without charge or payment of any termination charges otherwise provided in the Agreement; provided Customer complies with the notification process described in this Section 6. Within thirty (30) days of the occurrence of the third Chronic Outage, Customer shall notify Cox in writing of its election to terminate the circuit(s) and the circuit(s) shall be terminated upon Cox's receipt of such notice. If Customer fails to notify Cox within thirty (30) days of the third Chronic Outage, of its intent to terminate the circuit(s), then Customer shall be deemed to have waived its right to terminate the circuit(s) under this Section 6 until the occurrence of a subsequent Chronic Outage, if any. Upon termination under this Section 6, neither party shall have any further rights, obligations, or liabilities to the other party with respect to such terminated affected circuit(s), except those accrued through the termination date, and that expressly survive termination of this Agreement.

**7. Customer Responsibilities / Trouble Reports.** Cox will maintain a twenty-four (24) hour, seven (7) day a week point-of-contact for Customer to report COI Service troubles, including COI Service Interruptions, Network Latency, and Data Delivery Rate issues. Customer shall call Trouble Reports to the telephone number provided by Customer's local market sales representative. A "Trouble Report" means any report made by Customer to Cox relating to the COI Services or the equipment provided by Cox.

Cox will investigate the Trouble Report and assign a trouble ticket number. To qualify for any Service Credit(s), Customer must request, in writing, a Service Credit within thirty (30) calendar days of a qualifying Trouble Report. Cox will be the only party to determine (in its sole discretion) whether Cox has not met any of the SLA terms specified herein and whether a Service Credit is to be issued. Customer shall cooperate with Cox at all times in testing, determining and verifying that a qualifying COI Service Interruption, Network Latency, and/or Data Delivery Rate issue has occurred.

## **8. COI Service Installation Delays**

**(a) COI Service Installation and Availability.** Cox will make commercially reasonable efforts to install, provision and make the COI Services available for Customer's use within ten (10) business days of the installation date if explicitly defined in the Agreement, if any ("Estimated Install Date"). COI Service shall be deemed as available upon Cox's installation of the equipment and facilities necessary to provide Customer the COI Services.

**(b) Installation Delay Credit.** Cox shall provide Customer with an Installation Delay Credit if the COI Services are not available for Customer's use within ten (10) business days of the Estimated Install Date. In this event, Cox will provide an "Installation Delay Credit" of One Hundred Percent (100%) off the standard nonrecurring charge ("NRC") paid by Customer for the portion of the COI Service that was unavailable. This Installation Delay Credit shall apply only to Cox standard NRCs and shall not apply to construction or other non-standard charges billed to Customer that are associated with providing COI Services to Customer.

**(c) Exceptions to Installation Delay Credits.** Installation Delay Credits shall not be provided for installation delays (i) caused by or requested by Customer, its employees, agents or subcontractors; (ii) due to inabilities or difficulties of Cox to access Customer's premises; (iii) due to the public utility company restricting Cox's access to necessary conduits or wiring in Customer's building or property; (iv) due to any delays in obtaining any necessary permits, licenses, pole attachment agreements, rights of way, or other access or property rights; (v) due to any causes addressed in Section 9; or (vi) due to Force Majeure events.

## **9. Exceptions and Limitations to Service Credit**

**(a) Exceptions.** Service Credits shall not be provided for any COI Service Interruptions or failures to meet the COI Service Availability, Data Delivery Rate, or Network Latency objectives, estimated restoration time, Estimated Install Date, or any other term specified in this SLA: (i) caused by Customer, its employees, agents or subcontractors; (ii) due to failure of power or other equipment provided by Customer or the public utility company supplying power to Cox or Customer; (iii) during any period in which Cox is not allowed access to the premises of Customer to access Cox equipment; (iv) due to scheduled maintenance and repair; (v) caused by or due to violations of the Cox Acceptable Use Policy or any misconduct or accident of the Customer; (vi) caused by a loss of service or failure of the Customer's internal wiring or other Customer equipment; (vii) due to Customer's failure to release the COI Service for testing and/or repair to Cox; or (viii) due to Force Majeure events. For purposes of this SLA, Force Majeure shall mean (i) third party cable cuts, acts of God, fire, flood, or other natural disaster; (ii) laws, orders, rules, regulations, directions, or actions of governmental authorities having jurisdiction over the COI Services; (iii) any civil or military action including national emergencies, riots, war, civil insurrections or terrorist attacks; (iv) taking by condemnation or eminent domain of a party's facilities or equipment; (v) strikes or labor disputes; (vi) fuel or energy shortages; (vii) delays in obtaining permits or other approvals from governmental authorities for construction or COI Services provisioning, or (viii) any other causes beyond the

reasonable control of Cox. In addition, Service Credits shall not apply (a) if Customer is entitled to any other available credits, compensation or remedies under the Agreement for the same COI Service Interruption, deficiency, degradation, delay, or issue (b) for COI Service Interruptions, deficiencies, degradations, delays, or issues not reported by Customer to Cox within a reasonable period of time, not to exceed thirty (30) days from when it started, (c) where Customer reports a COI Service Interruption, Network Latency and/or Data Delivery Rate issue, but Cox does not find any such issue, (d) to any Service locations served via a third party (i.e. Type-II site), or (e) to any service not provided under the Agreement even if the service is provided by a Cox affiliate or subsidiary. For any COI Service locations served via a third party, Cox may pass through any COI Service credits it receives from the third party associated with any COI Service Interruption not to exceed the Service Credit amount.

(b) Limitations. With respect to all Service Credits under this SLA, no Service Credits shall be issued if: (i) Customer is in breach of its Agreement with Cox; (ii) Customer has a past due balance with Cox under the Agreement; or (iii) Customer is otherwise not in good financial standing with Cox. In addition, in any calendar month, Customer's combined Service Credits for Network Latency and Data Delivery Rate shall not exceed ten percent (10%) of the MRC for the affected COI Services. Furthermore, in any calendar month, Customer's combined Service Credits for any and all issues, including, without limitation, Network Latency, Data Delivery Rate, Service Interruptions, and Installation Delay Credits shall be no more than one (1) full MRC for the affected COI Services. The calculation of credits under this SLA are exclusive of any applicable taxes, fees, or surcharges charged to the Customer or collected by Cox. All claims for Service Credits must be initiated by the Customer and are subject to review and verification by Cox. Cox reserves the right to change or modify the SLA program rules and regulations at any time without notice. For the avoidance of doubt, Cox and Customer agree that Customer's sole and exclusive remedy for any COI Service Interruptions, installation delays, missed Data Delivery Rate, missed Network Latency, missed repair objectives, service degradations, or any other outages or issues related to the COI Services provided under the Agreement shall be strictly limited to the Service Credits or the Installation Delay Credit, as applicable, as set forth in this SLA.



## Cox Metro-Ethernet and CloudPort Service Level Agreement

1. **Scope.** This Service Level Agreement (“SLA”) is incorporated into the Commercial Services Agreement or Master Services Agreement (“Agreement”) by and between Cox and the Customer, each as defined in the Agreement. The performance standards and service levels set forth in this SLA are Cox’s objectives with respect to the Cox Layer 2 VPN services which is inclusive of Cox Metro-Ethernet Service and Cox CloudPort Service (collectively, the “Layer 2 VPN Services”).

2. **Layer 2 VPN Services Description.**

- (a) **Layer 2 VPN Service Elements:** The Layer 2 VPN Services consists of a port (Metro-Ethernet Port or CloudPort respective to each Service’s particular branding) (“Port”), Ethernet Virtual Circuit (“EVC”), and a User to Network Interface (“UNI”). A UNI may be a Cox provided physical interface or a logical point of demarcation as defined by Cox.
- (b) **Network Segments:** For purposes of SLA, there are three defined network segments for the Layer 2 VPN Services:
- (i) **Core Network:** A provider edge router to provider edge router segment whose metrics consist of all EVCs within a given a geographic boundary for a multipoint service topology. Core network segment metrics for point to point service topologies are circuit specific measurements. Geographic boundaries include metro, state, regional and national as shown in Table 2.0 in Section 7.
  - (ii) **Access to Core:** A customer edge UNI to provider edge Core Network segment, commonly referred to as a “local loop”. Access to Core segment metrics are circuit specific measurements.
  - (iii) **Type-II:** Any portion of the Layer 2 VPN Services or circuits obtained by Cox from third party carriers are not subject to any Service Quality (as defined below) or any other SLA terms.
- (c) **Service Topology:** Services are configured in either a multipoint (ELAN) or a point to point (ELINE) configuration.
- (d) **“End to End” SLA:** For purposes of “End to End” SLA Service calculation for Metro-Ethernet Services, the concatenation of access to core, core network and access to core can be used. Specifically:
- “End to End” Delay = Access to core Delay + Core Delay + Access to core Delay
  - “End to End” DDR = Access to core DDR \* Core DDR \* Access to core DDR
  - “End to End” Jitter = Higher value Jitter metric for either Access to core Jitter or Core Jitter

For purposes of SLA Service calculation for CloudPort Service, the concatenation of access to core and core network can be used. Specifically:

- “End to End” Delay = Access to core Delay + Core Delay
- “End to End” DDR = Access to core DDR \* Core DDR
- “End to End” Jitter = Higher value Jitter metric for either Access to core Jitter or Core Jitter

3. **Layer 2 VPN Service Availability.** “Layer 2 VPN Service Availability” is defined by Cox as the ability to send or receive Ethernet Service Frames via a given Port inclusive of the local loop and UNI. Cox’s objective is to make the Port available for Customer’s as set forth in Table 2.0 in Section 7 with respect to the Cox Network Core and Access to the Core. This parameter is calculated by dividing the number of minutes a Port is available for Customer’s use by the total number of minutes in any calendar month and multiplying by one hundred (100). Unavailability of the Layer 2 VPN Services due to the reasons or causes set forth in Section 11 of this SLA shall not be included in determining whether Cox has met the applicable performance standard for Layer 2 VPN Service Availability objective. For example, if a Port experiences an outage for one (1) day due to a Force Majeure event, and otherwise experiences no other outage or Service Interruption during the applicable month, Cox will be deemed to have met the Layer 2 VPN Service Availability performance objective and no Service Credit(s) (as defined below) will be provided.

4. **Layer 2 VPN Service Interruption.** A “Layer 2 VPN Service Interruption” is an interruption of a Port (“Affected Port”) that results in the total disruption of the Layer 2 VPN Services delivered over the Affected Port beyond the Layer 2 VPN Service Availability level. Any Layer 2 VPN Service Interruption, outage, degradation of Layer 2 VPN Service, or failure to meet any objective stated in this SLA is not a default or breach under the Agreement, but may entitle Customer to a Service Credit (as defined below) for a qualifying Layer

2 VPN Service Interruption. A Layer 2 VPN Service Interruption period begins when Customer makes a Trouble Report (as defined below) to Cox's Network Operations Center ("NOC") under the methods and procedures set forth in Section 9 of this SLA and ends when Cox restores the Layer 2 VPN Services to Customer.

5. **Service Interruption Credits.** The available "Service Credit" for a Layer 2 VPN Service Interruption is identified in the table below as a percentage of the monthly recurring charge ("MRC") associated with the Affected Port experiencing a qualifying Layer 2 VPN Service Interruption. Service Credits are not cumulative (e.g. if a qualifying Layer 2 VPN Service Interruption lasted 20 hours, Customer will receive a Service Credit equal to 20% of the MRC for the portion of the Layer 2 VPN Services experiencing a Layer 2 VPN Service Interruption, but Customer does not also receive a separate Service Credit for the "≥30 min. to <4 hours", "≥ 4 hours to < 8 hours" and "≥ 8 hours to < 16 hours" timeframes identified in the table below). The amount of the Service Credit shall be as follows:

**Table 1.0**  
**Cox – Layer 2 VPN Services**

<i>Layer 2 VPN Services Interruption Length</i>	<i>Credit of the MRC for the portion of Affected Port experiencing a Layer 2 VPN Service Interruption</i>
≥ 30 min. to < 4 hours	5% of MRC
≥ 4 hours to < 8 hours	10% of MRC
≥ 8 hours to < 16 hours	15% of MRC
≥ 16 hours to < 24 hours	20% of MRC
≥ 24 hours	25% of MRC

6. **Chronic Outage.** If three (3) or more separate times during a thirty (30) consecutive day period, an Affected Port experiences a Layer 2 VPN Service Interruption for a period greater than eight (8) consecutive hours, ("Chronic Outage"), subject to Section 11 below, Customer may terminate the Affected Port(s) without charge or payment of any termination charges otherwise provided in the Agreement, provided Customer complies with the notification process described in this Section 6. Within thirty (30) days of the occurrence of the third Chronic Outage, Customer shall notify Cox in writing of its election to terminate the Affected Port(s) and the Affected Port(s) shall be terminated upon Cox's receipt of such notice. If Customer fails to notify Cox within thirty (30) days of the third Chronic Outage, of its intent to terminate the Affected Port(s), then Customer shall be deemed to have waived its right to terminate the Affected Port(s) under this Section 6 until the occurrence of a subsequent Chronic Outage, if any. Upon termination under this Section 6, neither party shall have any further rights, obligations, or liabilities to the other party with respect to such terminated Affected Port(s), except those accrued through the termination date, and that expressly survive termination of this Agreement.

7. **Service Quality.** "Service Quality" is defined as the measurement of network performance characteristics which include, Latency, Data Delivery Ratio and Jitter (each as defined below for both the Network Core and Access to the Core). Service Quality is influenced by both the distance classification of the offering and the Class of Service ("CoS") provisioned and are measured for a given network segment. Measurement is only included for "in-profile" (conform to the performance attributes of the Layer 2 VPN Services) at both the ingress and egress UNIs of any given EVC. All "Service Quality" metrics in this Section 7 are objectives only.

**Service Quality Measurement Network Segments:**

**(a) Core Network Measurements:**

- (i) "Core Latency", as it relates to the Layer 2 VPN Services, is a measure of Cox Network Core delay within a given network segment, region or distance band, as the average round trip interval of time it takes during the applicable calendar month for Ethernet Service Frame to transverse between all selected pairs of Cox network nodes within a given Network Core region. The Core Latency objective designated by CoS traffic is set forth in Table 2.0, averaged on a monthly basis.
- (ii) Core Data Delivery Ratio ("Core DDR"), as it relates to the Layer 2 VPN Services, is the average round trip data delivery percentage for a given Network Core segment, calculated by dividing data received by data delivered and multiplying by 100. Data delivered is the number of Ethernet Service Frames delivered in a given calendar month by Cox from an ingress router at a Cox network device in the given Network Core segment for delivery to an egress router at another specific Cox network node in the region and returned to the same ingress router. The Core DDR objective designated by CoS traffic is set forth in Table 2.0, averaged on a monthly basis.
- (iii) "Core Jitter", as it relates to the Layer 2 VPN Services, is a measure of the Cox Ethernet Service Frames delay variation within a given Network Core region during a given calendar month, as is the average difference in the interval of time for selected pairs of Ethernet Service Frames that transverse between pairs of Cox network nodes in a given core network segment. The Core Jitter objective designated by CoS is set forth in Table 2.0, averaged on a monthly basis.

**(b) Access to Core Network Measurements:**

- (i) “Access Latency” as it relates to the Layer 2 VPN Services, is the time elapsed from when the first bit of an Ethernet Service Frame enters the UNI to when the last bit returns to the same UNI after the Ethernet Service Frame has transversed the Access to Core network on a round trip basis. The Access Latency objective designated by CoS is set forth in Table 2.0, averaged on a monthly basis.
- (ii) Access Data Delivery Ratio (“Access DDR”), as it relates to the Layer 2 VPN Services, is the percentage of Ethernet Service Frames that successfully traverse the Access to Core network segment on a round trip basis. The Access DDR objective designated by CoS is set forth in Table 2.0, averaged on a monthly basis.
- (iii) “Access Jitter” as it relates to the Layer 2 VPN Services, is a measure of the Cox Ethernet Service Frame delay variation within an Access to Core network segment during a given calendar month, and is the average difference in the interval of time for selected pairs of Ethernet Service Frames that transverse the Access to Core network segment on a round trip basis. The Access Jitter objective designated by CoS is set forth in Table 2.0, averaged on a monthly basis.

**(c) Service Quality Objectives (“Table 2.0”).** The following table sets forth Cox network objectives for Layer 2 VPN Service Availability, Data Delivery Ratio, Latency and Jitter for four (4) regional classifications and three (3) access to core network segments objectives based upon CoS:

Table 2.0

Network Segment	Region / Distance band	CoS	Service Availability	Data Delivery Ratio (two way)	Latency (two way)	Jitter (two way)
Access to Core	Fiber based VPN access	Real Time	99.99% ( < 4 min/mo)	99.9%	10 ms.	2 ms.
		Interactive			12 ms.	3 ms.
		Priority Data			16 ms.	N/A
		Best Effort			N/A	N/A
	HFC based VPN access	Priority Data	99.9% ( < 43 min/mo)	99.75%	16 ms.	N/A
TYPE II	Priority Data	99.9% ( < 43 min/mo)	N/A	N/A	N/A	
Network Core	Metro (<155 miles)	Real Time	99.995% ( < 2 min/mo)	99.99%	10 ms.	2 ms.
		Interactive			12 ms.	3 ms.
		Priority Data			16 ms.	N/A
		Best Effort			N/A	N/A
	State (<400miles)	Real Time	99.995% ( < 2 min/mo)	99.99%	20 ms.	2 ms.
		Interactive			22 ms.	3 ms.
		Priority Data			26 ms.	N/A
		Best Effort			N/A	N/A
	Regional (<755miles)	Real Time	99.995% ( < 2 min/mo)	99.99%	30 ms.	2 ms.
		Interactive			32 ms.	3 ms.
		Priority Data			36 ms.	N/A
		Best Effort			N/A	N/A
National (<4,349miles)	Real Time	99.99% ( < 4 min/mo)	99.985%	50 ms.	2 ms.	
	Interactive			52 ms.	3 ms.	
	Priority Data			56 ms.	N/A	
	Best Effort			N/A	N/A	

**8. Layer 2 VPN Service Response and Resolution.** In the event Cox receives a Trouble Report (defined below) from Customer, Cox will initiate action to clear the trouble within approximately thirty (30) minutes. If the Trouble Report is the result of an electronic component failure, the estimated restoration time is four (4) hours. If the Trouble Report is the result of a cable or fiber failure or any other issue, the estimated restoration time is eight (8) hours.

**9. Customer Responsibilities / Trouble Reports.** Cox will maintain a twenty-four (24) hour, seven (7) day a week point-of-contact for Customer to report Layer 2 VPN Service issues, including troubles, outages or Layer 2 VPN Service Interruptions. Customer shall call Trouble Reports to the telephone number provided by Customer’s local market sales representative. A “Trouble Report” means any report made by Customer relating to the Layer 2 VPN Services or the equipment provided by Cox.

Cox will investigate the Trouble Report and assign a trouble ticket number. To qualify for any Service Credit(s), Customer must request, in writing, a Service Credit within thirty (30) calendar days of a qualifying Trouble Report. Cox will be the only party to determine (in its sole discretion) whether Cox has not met any of the SLA terms specified herein and whether a Service Credit is to be issued. Customer shall cooperate with Cox at all times in testing, determining and verifying that a qualifying Layer 2 VPN Service Interruption or other issue related to this SLA has occurred.

**10. Layer 2 VPN Service Installation Intervals.**

- (a) Layer 2 VPN Service Installation and Availability. Cox will make commercially reasonable efforts to install, provision and make the Layer 2 VPN Services available for Customer's use within ten (10) business days of the installation date if explicitly defined in the Agreement, if any ("Estimated Install Date"). Layer 2 VPN Service shall be deemed as available upon Cox's installation of the equipment and facilities necessary to provide Customer the Layer 2 VPN Services.
- (b) Installation Delay Credit. Cox shall provide Customer with an Installation Delay Credit if the Layer 2 VPN Services are not available for Customer's use within ten (10) business days of the Estimated Install Date. In this event, Cox will provide an "Installation Delay Credit" of One Hundred Percent (100%) off the standard nonrecurring charge ("NRC") paid by Customer for the portion of the Layer 2 VPN Service that was unavailable. This Installation Delay Credit shall apply only to Cox standard NRCs and shall not apply to construction or other non-standard charges billed to Customer that are associated with providing Layer 2 VPN Services to Customer.
- (c) Exceptions to Installation Delay Credits. Installation Delay Credits shall not be provided for installation delays (i) caused by or requested by Customer, its employees, agents or subcontractors; (ii) due to inabilities or difficulties of Cox to access Customer's premises; (iii) due to the public utility company restricting Cox's access to necessary conduits or wiring in Customer's building or property; (iv) due to any delays in obtaining any necessary permits, licenses, pole attachment agreements, rights of way, or other access or property rights; (v) due to any causes addressed in Section 11; or (vi) due to Force Majeure events.

**11. Exceptions and Limitations to Service Credit.**

- (a) Exceptions. Service Credits shall not be provided for any Layer 2 VPN Service Interruptions or failures to meet the Layer 2 VPN Service Availability, Service Quality objectives, estimated restoration time, Estimated Install Date, or any other term or objective specified in this SLA: (i) caused by Customer, its employees, agents or subcontractors; (ii) due to failure of power or other equipment provided by Customer or the public utility company supplying power to Cox or Customer; (iii) during any period in which Cox is not allowed access to the premises of Customer to access Cox equipment; (iv) due to scheduled maintenance and repair; (v) caused by or due to violations of the Cox Acceptable Use Policy or any misconduct or accident of the Customer; (vi) caused by a loss of service or failure of the Customer's internal wiring or other Customer equipment; (vii) due to Customer's failure to release the Layer 2 VPN Service for testing and/or repair to Cox; or (viii) due to Force Majeure events. For purposes of this SLA, Force Majeure shall mean (i) third party cable cuts, acts of God, fire, flood, or other natural disaster; (ii) laws, orders, rules, regulations, directions, or actions of governmental authorities having jurisdiction over the Layer 2 VPN Services; (iii) any civil or military action including national emergencies, riots, war, civil insurrections or terrorist attacks; (iv) taking by condemnation or eminent domain of a party's facilities or equipment; (v) strikes or labor disputes; (vi) fuel or energy shortages; (vii) delays in obtaining permits or other approvals from governmental authorities for construction or Layer 2 VPN Services provisioning, or (viii) any other causes beyond the reasonable control of Cox. In addition, Service Credits shall not apply (a) if Customer is entitled to any other available credits, compensation or remedies under the Agreement for the same Layer 2 VPN Service Interruption, Service Quality issue, deficiency, degradation, delay, or any other issue (b) for Layer 2 VPN Service Interruptions, Service Quality issues, deficiencies, degradations, delays, or issues not reported by Customer to Cox within a reasonable period of time, not to exceed thirty (30) days from when it started, (c) where Customer reports a Layer 2 VPN Service Interruption, Service Quality, or any other issue or failure of Cox to meet any other objective in this SLA, but Cox does not find any such issue, (d) to any Service locations served via a third party (i.e. Type-II site), or (e) to any service not provided under the Agreement even if the service is provided by a Cox affiliate or subsidiary. For any Layer 2 VPN Service locations served via a third party, Cox may pass through any Layer 2 VPN Service credits it receives from the third party associated with any Layer 2 VPN Service Interruption not to exceed the Service Credit amount.
- (b) Limitations. With respect to all Service Credits under this SLA, no Service Credits shall be issued if: (i) Customer is in breach of its Agreement with Cox; (ii) Customer has a past due balance with Cox under the Agreement; or (iii) Customer is otherwise not in good financial standing with Cox. In addition, in any calendar month, Customer's combined Service Credits for any and all issues and any failure to meet any objective in this SLA, including, without limitation, Layer 2 VPN Service Interruptions, Service Quality issues, and Installation Delay Credits shall be no more than one (1) full MRC for the affected Layer 2 VPN Services. The calculation of credits under this SLA are exclusive of any applicable taxes, fees, or surcharges charged to the Customer or collected by Cox. All claims for Service Credits must be initiated by the Customer and are subject to review and verification by Cox. Cox reserves the right to change or modify the SLA program rules and regulations at any time without notice. For the avoidance of doubt, Cox and Customer agree that Customer's sole and exclusive remedy for any Layer 2 VPN

Service Interruptions, installation delays, Service Quality issues, missed repair objectives, service degradations, or any other outages or issues related to the Layer 2 VPN Services provided under the Agreement shall be strictly limited to the Service Credits or the Installation Delay Credit, as applicable, as set forth in this SLA.

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

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

**JUNE 30, 2020**

Audited by

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

**BROKEN ARROW, OK**

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
SCHOOL DISTRICT OFFICIALS  
JUNE 30, 2020

**BOARD OF EDUCATION**

**President**

Larry Hoover

**Vice-President**

Melinda Ryan

**Member**

Sarah Havenstrite

**Member**

Wayne Richards

**Member**

Steve McCormick

**BOARD AND MINUTES CLERK**

Misty Jones

**SUPERINTENDENT OF SCHOOLS**

Robert Armstrong

**SCHOOL DISTRICT TREASURER**

Kenda Terrones

[www.sapulpaps.org](http://www.sapulpaps.org)

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
JUNE 30, 2020

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JUNE 30, 2020

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**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Financial Statements**

We have audited the accompanying combined fund type and account group financial statements – regulatory basis of the Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2020, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

### **Basis for Qualified Opinion on Regulatory Basis of Accounting**

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

### **Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balance arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2020, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

### **Other Matters**

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

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

### **Other Reporting required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2020 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 31, 2020



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements – regulatory basis within the combined financial statements of the Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (District), as of and for the year ended June 30, 2020, 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 31, 2020, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 31, 2020



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

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

**Report on Compliance for Each Major Federal Program**

We have audited Sapulpa School District Number I-33, Sapulpa, Creek County, Oklahoma (District)'s, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the District, complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

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

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

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

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

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 31, 2020

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND  
MATERIAL INSTANCES OF NON-COMPLIANCE  
JUNE 30, 2020

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2020

**Section 1** – Summary of Auditor’s Results:

1. An adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.
4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.
5. An unmodified report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.
6. The audit disclosed no audit findings which are required to be reported under the Uniform Guidance, 2 CFR 200.51(a).
7. Programs determined to be major are the Child Nutrition Programs (10.553, 10.555), which were clustered in determination, and the IDEA-B Special Education Programs (84.027, 84.173), which were also clustered in determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The auditee was determined not to be a low-risk auditee.

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

None

**Section 3** – Findings and questioned costs for federal awards

None

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -  
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS  
 JUNE 30, 2020

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		GENERAL	LONG-TERM DEBT	
<u>ASSETS</u>								
Cash	\$ 5,343,717	757,342	235,070	10,833,825	991,255			18,161,209
Amounts available in debt service							235,070	235,070
Amount to be provided for retirement of long-term debt							14,971,333	14,971,333
Total Assets	\$ 5,343,717	757,342	235,070	10,833,825	991,255		15,206,403	33,367,612
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities:								
Warrants payable	\$ 2,518,462	119,037		59,607				2,697,106
Encumbrances	122,423	84,217		145,907				352,547
Funds held for school organizations					877,494			877,494
Long-term debt:								
Capital leases							351,403	351,403
Bonds payable							14,855,000	14,855,000
Total liabilities	2,640,885	203,254	0	205,514	877,494		15,206,403	19,133,550
Fund Balance:								
Restricted		554,088	235,070	10,628,311	113,761			11,531,230
Unrestricted	2,702,832							2,702,832
Total fund balance	2,702,832	554,088	235,070	10,628,311	113,761		0	14,234,062
Total Liabilities and Fund Balance	\$ 5,343,717	757,342	235,070	10,833,825	991,255		15,206,403	33,367,612

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES IN CASH FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES EXPENDABLE TRUST FUNDS	
Revenues Collected:						
Local sources	\$ 6,694,175	1,301,171	5,646,123		643,688	14,285,157
Intermediate sources	752,526					752,526
State sources	18,429,365	153,845				18,583,210
Federal sources	2,627,488	1,039,056				3,666,544
Interest earnings	89,170		3,316			92,486
Non-revenue receipts	209,517					209,517
Total revenues collected	<u>28,802,241</u>	<u>2,494,072</u>	<u>5,649,439</u>	<u>0</u>	<u>643,688</u>	<u>37,589,440</u>
Expenditures:						
Instruction	17,534,955				675,915	18,210,870
Support services	11,304,699	937,030		725,895		12,967,624
Operation of non-instructional services	136,956	1,695,320		81,600		1,832,276
Facilities acquisition and construction services						81,600
Other outlays:						
Debt service			5,554,790			5,554,790
Total expenditures	<u>28,976,610</u>	<u>2,632,350</u>	<u>5,554,790</u>	<u>807,495</u>	<u>675,915</u>	<u>38,647,160</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(174,369)	(138,278)	94,649	(807,495)	(32,227)	(1,057,720)
Other financing sources (uses)						
Adjustments to prior year encumbrances	75,492	41,974		55,820		173,286
Proceeds from sale of bonds				9,910,000		9,910,000
Total financing sources (uses)	<u>75,492</u>	<u>41,974</u>	<u>0</u>	<u>9,965,820</u>	<u>0</u>	<u>10,083,286</u>
Excess of revenues collected and other financing sources over (under) expenditures and other financing (uses)	(98,877)	(96,304)	94,649	9,158,325	(32,227)	9,025,566
Cash fund balances, beginning of year	2,801,709	650,392	140,421	1,469,986	145,988	5,208,496
Cash fund balances, end of year	<u>\$ 2,702,832</u>	<u>554,088</u>	<u>235,070</u>	<u>10,628,311</u>	<u>113,761</u>	<u>14,234,062</u>

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND  
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 6,025,975	6,025,975	6,694,175	6,406,316
Intermediate sources	625,038	625,038	752,526	694,486
State sources	18,641,509	18,641,509	18,429,365	18,493,302
Federal sources	2,456,566	2,456,566	2,627,488	2,284,643
Interest earnings			89,170	207,594
Non-revenue receipts	300,000	300,000	209,517	311,387
Total revenues collected	<u>28,049,088</u>	<u>28,049,088</u>	<u>28,802,241</u>	<u>28,397,728</u>
Expenditures:				
Instruction	30,850,797	30,850,797	17,534,955	17,123,574
Support services			11,304,699	10,960,781
Operation of non-instructional services			136,956	214,043
Total expenditures	<u>30,850,797</u>	<u>30,850,797</u>	<u>28,976,610</u>	<u>28,298,398</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(2,801,709)	(2,801,709)	(174,369)	99,330
Adjustments to prior year encumbrances	<u>0</u>	<u>0</u>	<u>75,492</u>	<u>41,053</u>
Excess of revenues collected over (under) expenditures	(2,801,709)	(2,801,709)	(98,877)	140,383
Cash fund balance, beginning of year	<u>2,801,709</u>	<u>2,801,709</u>	<u>2,801,709</u>	<u>2,661,326</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>0</u>	<u>2,702,832</u>	<u>2,801,709</u>

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND  
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	SPECIAL REVENUE FUNDS			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 1,236,398	1,236,398	1,301,171	1,495,042
State sources	162,453	162,453	153,845	171,002
Federal sources	1,116,192	1,116,192	1,039,056	1,215,734
Non-revenue receipts				162
Total revenues collected	<u>2,515,043</u>	<u>2,515,043</u>	<u>2,494,072</u>	<u>2,931,940</u>
Expenditures:				
Support services	1,261,020	1,261,020	937,030	1,174,747
Operation of non-instructional services	1,904,415	1,904,415	1,695,320	1,958,470
Facilities acquisition and construction services				4,973
Total expenditures	<u>3,165,435</u>	<u>3,165,435</u>	<u>2,632,350</u>	<u>3,151,066</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(650,392)	(650,392)	(138,278)	(219,126)
Adjustments to prior year encumbrances	<u>0</u>	<u>0</u>	<u>41,974</u>	<u>56,735</u>
Excess of revenues collected over (under) expenditures	(650,392)	(650,392)	(96,304)	(162,391)
Cash fund balances, beginning of year	<u>650,392</u>	<u>650,392</u>	<u>650,392</u>	<u>849,907</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>554,088</u>	<u>650,392</u>

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND  
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	DEBT SERVICE FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 5,428,458	5,428,458	5,646,123	5,716,780
Interest earnings			3,316	18,953
Total revenues collected	5,428,458	5,428,458	5,649,439	5,735,733
Requirements:				
Bonds	4,940,000	4,940,000	602,965	8,410,000
Judgments	11,000	11,000	11,000	11,000
Coupons	603,597	603,597	4,940,825	98,885
Total expenditures	5,554,597	5,554,597	5,554,790	8,519,885
Excess of revenue collected over (under) expenditures before adjustments	(126,139)	(126,139)	94,649	(2,784,152)
Adjust debt service to regulatory basis	0	0	0	3,018,551
Excess of revenue collected over (under) expenditures	(126,139)	(126,139)	94,649	234,399
Cash fund balance, beginning of year	140,421	140,421	140,421	(93,978)
Cash fund balance, end of year	\$ 14,282	14,282	235,070	140,421

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

A. Reporting Entity – cont’d

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

B. Measurement Focus

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

**Governmental Fund Types**

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund – The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Incentive Aid Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

**B. Measurement Focus - cont’d**

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

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

Co-op Fund – The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs. The District did not maintain a co-op fund during the 2019-20 fiscal year.

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

Debt Service Fund – The debt service fund is the District’s sinking fund and is used to account for the accumulation of financial resources for the payment of general long-term (including judgments) debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

B. Measurement Focus – cont'd

**Proprietary Fund Types**

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

**Fiduciary Fund Types**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. The terms “non-expendable” and “expendable” refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund and the insurance recovery fund. The District maintained both of these funds during the 2019-20 fiscal year.

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

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

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

**Account Groups**

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

B. Measurement Focus – cont’d

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

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

**Memorandum Only - Total Column**

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

C. Basis of Accounting and Presentation

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

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

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

**C. Basis of Accounting and Presentation – cont'd**

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

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

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

**D. Budgets and Budgetary Accounting**

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

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

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

**E. Assets, Liabilities and Fund Equity**

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

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

Inventories – The value of consumable inventories at June 30, 2020, is not material to the combined financial statements.

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

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

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

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

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

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

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

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

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

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

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. The District is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the District. These property taxes are distributed to the District’s general, building and sinking funds based on the levies approved for each fund. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax rolls for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes is due prior to January 1. The second half is due prior to April 1. If the first payment is not made in a timely manner, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1, of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property. Other local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

**F. Revenue and Expenditures – cont’d**

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the Districts.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions from or additions to the revenue of the year when the adjustment is made.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

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

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

F. Revenue and Expenditures – cont’d

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

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

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

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

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

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

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

**F. Revenue and Expenditures – cont’d**

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no interfund transfers made during the 2019-20 fiscal year.

**2. CASH AND INVESTMENTS**

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to the District. The District’s cash deposits and investments at June 30, 2020, were \$18,180,177, at financial institutions, and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District’s name.

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

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

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

**2. CASH AND INVESTMENTS – cont'd**

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

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

**3. INTERFUND RECEIVABLES AND PAYABLES**

There were no interfund receivables or payables at June 30, 2020.

**4. GENERAL LONG-TERM DEBT**

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District’s voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. These bonds are required to be fully paid serially within 25 years of the date of issue.

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

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2020:

	Bonds Payable	Capital Leases	Total
Balance, July 1, 2019	\$ 9,885,000	462,487	10,347,487
Additions	9,910,000	0	9,910,000
Retirements	(4,940,000)	(111,084)	(5,051,084)
Balance, June 30, 2020	\$ 14,855,000	351,403	15,206,403

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

**4. GENERAL LONG-TERM DEBT – cont'd**

A brief description of the outstanding long-term debt at June 30, 2020, is set forth below:

<u>General Obligation Bonds</u>	<u>Amount Outstanding</u>
General Obligation Building Bond, Series 2018, original issue \$9,885,000, interest rate of 2.85% to 3.25%, due in an initial installment of \$4,940,000, and a final payment of \$4,945,000 due 7-01-21	\$ 4,945,000
General Obligation Building Bond, Series 2020, original issue \$9,910,000, interest rate of 1.25% to 1.50%, due in an initial installment of \$4,955,000, and a final payment of \$4,955,000 due 6-01-23	9,910,000
 <u>Lease Purchase Agreements:</u>	
Lease purchase of LED lighting, dated 5-16-18, totaling \$616,049, interest rates of 2.99%, due in annual installments of \$96,500, final installment due 2-15-23	270,285
Lease purchase softball field lighting, dated 4-15-18, totaling \$134,408, interest rates of 2.45%, due in annual installments of \$28,888, final installment due 7-15-22	<u>81,118</u>
Total	<u>\$ 15,206,403</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

**4. GENERAL LONG-TERM DEBT – cont’d**

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

Year Ending June 30	Principal	Interest	Total
2021	\$ 5,059,511	288,069	5,347,580
2022	5,073,059	143,589	5,216,648
2023	5,073,833	65,613	5,139,446
Total	<u>\$ 15,206,403</u>	<u>497,271</u>	<u>15,703,674</u>

Interest paid on general long-term debt during the 2019-20 fiscal year totaled \$617,266.

**5. EMPLOYEE RETIREMENT SYSTEM**

Description of Plan

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

Basis of Accounting

The System’s financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases.

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

**5. EMPLOYEE RETIREMENT SYSTEM – cont'd**

Basis of Accounting – cont'd

There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2019-20 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 7.70%.

Annual Pension Cost

The District's total contributions for 2020, 2019, and 2018, were \$1,814,426, \$1,741,631, and \$1,629,786, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2020. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit [www.ok.gov/TRS](http://www.ok.gov/TRS) for all plan information.

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

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

**6. RISK MANAGEMENT**

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

The District is also a member of the Oklahoma State School Boards Association (OSSBA) Employment Services program, which helps to cover the cost of unemployment claims. Depending on which level of membership the District elects, the District makes a deposit into an account administered by OSSBA, or will make payments periodically as needed. The money contributed by each District earns interest and is fully insured. If the District has claims in excess of the amount in its account, it will be liable for the excess.

**7. LEASE REVENUE BONDS**

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
20-21	\$ 5,535,000	962,250	6,497,250
21-22	0	685,500	685,500
22-23	0	685,500	685,500
23-24	<u>15,535,000</u>	<u>685,500</u>	<u>16,220,500</u>
Total	<u>\$ 21,070,000</u>	<u>3,018,750</u>	<u>24,088,750</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

**8. CONTINGENCIES**

Federal Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2019-20 fiscal year. The new Uniform Guidance of Audits of States, Local Governments and Non-Profit Organizations, established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

Litigation

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

Judgments

In 2017, the Creek County District Court approved two judgments that had been filed against the District for a total of \$33,000 (one for \$15,000 and one for \$18,000). Both judgments have been levied for and payments have been made totaling \$33,000 through June 30, 2020.

COMBINING FINANCIAL STATEMENTS – REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -  
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS  
 JUNE 30, 2020

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 555,360	201,982	757,342
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants payable	\$ 4,460	114,577	119,037
Encumbrances	82,949	1,268	84,217
Total liabilities	<u>87,409</u>	<u>115,845</u>	<u>203,254</u>
Fund Balance:			
Restricted	<u>467,951</u>	<u>86,137</u>	<u>554,088</u>
Total Liabilities and Fund Balance	<u>\$ 555,360</u>	<u>201,982</u>	<u>757,342</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES  
 IN CASH FUND BALANCES - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
Revenues Collected:			
Local sources	\$ 963,173	337,998	1,301,171
State sources		153,845	153,845
Federal sources		1,039,056	1,039,056
Total revenues collected	<u>963,173</u>	<u>1,530,899</u>	<u>2,494,072</u>
Expenditures:			
Support services	937,030		937,030
Operation of non-instructional services		1,695,320	1,695,320
Total expenditures	<u>937,030</u>	<u>1,695,320</u>	<u>2,632,350</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	26,143	(164,421)	(138,278)
Adjustments to prior year encumbrances	<u>41,401</u>	<u>573</u>	<u>41,974</u>
Excess of revenues collected over (under) expenditures	67,544	(163,848)	(96,304)
Cash fund balances, beginning of year	<u>400,407</u>	<u>249,985</u>	<u>650,392</u>
Cash fund balances, end of year	<u>\$ 467,951</u>	<u>86,137</u>	<u>554,088</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES  
 IN CASH FUND BALANCES - BUDGET AND ACTUAL - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	BUILDING FUND		CHILD NUTRITION FUND	
	ORIGINAL BUDGET	FINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET
Revenues Collected:				
Local sources	\$ 860,613	860,613	\$ 375,785	375,785
State sources			162,453	162,453
Federal sources			1,116,192	1,116,192
Total revenues collected	<u>860,613</u>	<u>860,613</u>	<u>1,654,430</u>	<u>1,654,430</u>
Expenditures:				
Support services	1,261,020	1,261,020	1,904,415	1,904,415
Operation of non-instructional services				
Total expenditures	<u>1,261,020</u>	<u>1,261,020</u>	<u>1,904,415</u>	<u>1,904,415</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(400,407)	(400,407)	(249,985)	(249,985)
Adjustments to prior year encumbrances	0	0	0	0
Excess of revenues collected over (under) expenditures	<u>(400,407)</u>	<u>(400,407)</u>	<u>(249,985)</u>	<u>(249,985)</u>
Cash fund balances, beginning of year	400,407	400,407	249,985	249,985
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>86,137</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -  
 ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS  
 JUNE 30, 2020

	<u>31</u>	<u>33</u>	<u>34</u>	<u>35</u>	<u>36</u>	<u>TOTAL</u>
	BUILDING BOND FUND	BUILDING BOND FUND	BUILDING BOND FUND	BUILDING BOND FUND	BUILDING BOND FUND	
<u>ASSETS</u>						
Cash	<u>\$ 9,828,400</u>	<u>\$ 977,703</u>	<u>9,157</u>	<u>883</u>	<u>17,682</u>	<u>10,833,825</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Warrants Payable	\$	59,607				59,607
Encumbrances		145,907				145,907
Total liabilities	<u>0</u>	<u>205,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>205,514</u>
Fund Balances:						
Restricted	<u>9,828,400</u>	<u>772,189</u>	<u>9,157</u>	<u>883</u>	<u>17,682</u>	<u>10,628,311</u>
Total Liabilities and Fund Balance	<u>\$ 9,828,400</u>	<u>\$ 977,703</u>	<u>9,157</u>	<u>883</u>	<u>17,682</u>	<u>10,833,825</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES, AND CHANGES  
 IN CASH FUND BALANCES - ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	31	33	34	35	36	
	BUILDING	BUILDING	BUILDING	BUILDING	BUILDING	TOTAL
	BOND FUND	BOND FUND	BOND FUND	BOND FUND	BOND FUND	TOTAL
Revenues collected:						
Non-revenue receipts	\$ 0	0	0	0	0	0
Expenditures:						
Support services	81,600	725,895				725,895
Facilities acquisition and construction services	81,600	725,895	0	0	0	81,600
Total expenditures	<u>81,600</u>	<u>725,895</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>807,495</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(81,600)	(725,895)	0	0	0	(807,495)
Other financing sources (uses):						
Bond proceeds	9,910,000					9,910,000
Adjustments to prior year encumbrances		30,355	9,157	0	16,308	55,820
Total other financing sources (uses)	<u>9,910,000</u>	<u>30,355</u>	<u>9,157</u>	<u>0</u>	<u>16,308</u>	<u>9,965,820</u>
Excess of revenues collected over (under) expenditures after other financing sources (uses)	9,828,400	(695,540)	9,157	0	16,308	9,158,325
Cash fund balances, beginning of year	0	1,467,729	0	883	1,374	1,469,986
Cash fund balances, end of year	<u>\$ 9,828,400</u>	<u>772,189</u>	<u>9,157</u>	<u>883</u>	<u>17,682</u>	<u>10,628,311</u>

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINED STATEMENT OF ASSETS, LIABILITES AND FUND BALANCE -  
 ALL FICUCIARY FUND TYPES - REGULATORY BASIS  
 JUNE 30, 2020

	EXPENDABLE TRUST FUNDS		AGENCY FUNDS	
<u>ASSETS</u>	GIFTS & ENDOWMENTS FUND	INSURANCE RECOVERY FUND	SCHOOL ACTIVITY FUNDS	TOTAL
Cash	\$ 109,444	4,317	877,494	991,255
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Funds held for school organizations	\$ 0	0	877,494	877,494
Fund Balance:				
Restricted	109,444	4,317	0	113,761
Total Liabilities and Fund Balance	\$ 109,444	4,317	877,494	991,255

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 CREEK COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE 07/01/19	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/20
<b><u>ASSETS</u></b>					
Cash	\$ 813,818	1,457,409	0	1,393,733	877,494
<b><u>LIABILITIES</u></b>					
HS Grants	\$ 29	0	6,348	4,206	2,171
HS Office	5,516	4,920	(300)	9,464	672
Credit Recovery	300	934		50	1,184
ID Badge	2,969	2,089		925	4,133
HS Art	8,652	4,439	(405)	2,431	10,255
HS Band	3,719	23,139	8,871	28,982	6,747
HS Band Booster Concession	4,652	60,877	(6,220)	56,848	2,461
HS Oklahoma Close Up	474	0		0	474
HS Hospitality Committee	0	331		0	331
HS STAY	445	0		0	445
HS Counseling Office	5,633	705		1,650	4,688
HS Business Prof Assoc.	514	538	120	890	282
HS JROTC Building Fundraiser	225	0	(8)	217	0
HS AP Exams	4,131	3,086	(446)	4,902	1,869
HS FCCLA	1,987	7,684	(120)	6,936	2,615
HS Title 7 Indian Ed Pantry	429	0		252	177
HS Library	2,396	47		808	1,635
HS National Honor Society	4,444	4,205		4,396	4,253
HS Green-Thumb Chieftains	596	3,127		571	3,152
HS NAACP	149	10		47	112
HS Seniors 2021	3,587	7,062		1,290	9,359
HS Seniors 2020	5,416	995	1,799	1,413	6,797
HS Seniors 2022	4,863	0	(1,800)	72	2,991
HS Science club	5,818	8,110		7,962	5,966
HS Spanish Honor Society	772	1,525		1,310	987
HS Special Olympics	4,855	15,950	1	5,106	15,700
HS Student Council	5,006	12,618	3,035	15,366	5,293
HS Vocal Music	8,070	56,403	588	40,957	24,104
HS Ag Ed & FFA	8,555	75,474		66,458	17,571
HS Lyons Special Ed	1,695	10		0	1,705
HS Yearbook	13,783	3,228		8,433	8,578
HS Sizemore Sped	734	1,250		1,496	488
HS Fishing Team	71	0		0	71
Hider Trust - FFA Scholarships	20,651	0		0	20,651
HS Band Auxiliaries	2,432	7,966	3,156	8,952	4,602
HS Band Trips	19,004	84,852	(3,723)	69,498	30,635
HS Band Grants	28,314	44,250	(139)	30,540	41,885
HS Ping Pings	12,587	41,347	(1,944)	48,487	3,503
HS FCA	0	1,602		0	1,602

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE 07/01/19	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/20
HS Indian Parent Comm	\$ 519	559		585	493
HS Sapulpa Indian Club	1,835	1,138		866	2,107
HS Key club	729	345		590	484
HS GSA Gay Straight All.	69	0		0	69
HS Productions	9,879	15,078		7,726	17,231
HS Culinary Arts	2,592	1,503	300	2,790	1,605
HS JROTC	21,553	37,070	(30)	20,253	38,340
Hider Trust - JROTC schol.	16,126	0		0	16,126
HS school nurse	1,600	1,950		1,415	2,135
Pamela Berry Memorial	0	2,500		2,500	0
Cannon Scholarship FFA	270	230		0	500
HS Senior Girl events	1,803	2,750		0	4,553
HS First Robotics	13,884	34,350	1,200	22,134	27,300
Miranda Brooke Scholarship	3,075	1,600		0	4,675
HS Indian Ed Staff Dev	4,601	1,719		2,641	3,679
HS Physics	684	0		0	684
E-sports	2	0		0	2
JH Office	6,910	3,121		6,695	3,336
JH	1,726	0	(1,651)	75	0
JH Library	1,203	1,349		1,436	1,116
JH Student Council	2,173	8,478	(2,876)	5,048	2,727
JH Vocal Music	5,683	6,894	(588)	4,010	7,979
JH Yearbook	2,982	1,745		1,637	3,090
JH Art	1,965	8,600	55	9,952	668
JH Taps	2,834	194		606	2,422
Stem JH Math Science	4,240	0		0	4,240
JH Grants	2,402	0	3,163	2,019	3,546
MS Office	6,390	14,440		5,882	14,948
MS Library	106	0		0	106
MS Student of Month	200	0		0	200
MS Student council	19	0		0	19
MS Yearbook	279	2,627		2,871	35
MS Choir	5,173	9,643		6,894	7,922
Costa Rica 2018	0	0		0	0
MS NASA	449	0		79	370
MS NJHS	364	510		28	846
7/8 Grade Volleyball	636	0		0	636
MS Grants	601	0	4,108	4,114	595
Special Ed Director	778	0		136	642
Liberty Library	1,143	2,838		3,109	872
Liberty Music	2,596	13		2,007	602
Liberty Fundraising	2,007	16,452		16,281	2,178
Liberty STEM	20,161	40,411		34,342	26,230
Liberty Grants	1,688	1,483	4,906	6,135	1,942

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE 07/01/19	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/20
Freedom Misc	\$ 8,928	4,017	150	8,544	4,551
Freedom Fundraising	10,439	16,803		10,535	16,707
Freedom Library	1,162	3,092		3,172	1,082
Freedom Grants	632	0	762	1,182	212
Jefferson HTS Misc	3,528	738	1,247	2,912	2,601
Jefferson HTS Fundraising	8,083	33,973	(1,247)	22,892	17,917
Jefferson HTS Grants	2,837	6,200	6,980	7,776	8,241
Jefferson HTS Library	1,574	1,934		1,601	1,907
Holmes Park Misc	7,926	2,120		3,805	6,241
Holmes Park Fundraising	33,473	44,787	625	38,755	40,130
Holmes Park Library	887	5,639		5,812	714
Holmes Park Grants	582	1,710	5,460	6,074	1,678
District Stem	0	19,665		1,099	18,566
Sapulpa Academic Conf.	267	0		0	267
GT Grants	11,593	0	1,072	845	11,820
NOW Interest	16,062	14,900	(430)	1,317	29,215
Driver Education	175	13,125		13,300	0
Stem - Camp Invention	32,118	24,000		24,535	31,583
Latchkey	2,349	127,721	59	127,108	3,021
Education Foundation	80	0		0	80
Spark	8,971	34,539	(60)	43,431	19
Local Child Welfare	43,257	44,699		45,545	42,411
Child Nutrition Banquet	0	0		0	0
Alternative School Grants	0	1,500	1,263	1,900	863
SPS Food Service Assoc.	8,393	819		1,473	7,739
Soft Drink Money	40,160	22,887	(1,449)	28,831	32,767
Alternative School	4,148	1,350		3,007	2,491
Jackson Scholarship	1,554	500		1,000	1,054
Clearing Account	37,148	87	(35,853)	1,382	0
Service Center	180	78	299	277	280
Chromebook Repair	6,657	33,640		33,437	6,860
Elem Basketball	1,714	4,949		5,693	970
Centennial Plaza Project	1,973	0		0	1,973
Homeless	565	0		0	565
Student Activity Drug Test Fee	9,466	2,360	(9,385)	2,441	0
Athletic Sports Overall	1,063	49,671	10,671	43,723	17,682
Football	14,787	18,450	33,001	61,581	4,657
Boys Basketball	1,078	1,627	3,900	5,761	844
Girls Basketball	906	0	5,536	6,391	51
Baseball	6,027	7,228	3,500	14,642	2,113
Softball	1,047	1,444	4,000	5,700	791
Wrestling	6,651	2,010	3,900	8,050	4,511
Tennis	1,313	0	617	1,073	857
Track	2,977	0	1,737	2,927	1,787

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE 07/01/19	ADDITIONS	NET TRANSFERS	DEDUCTIONS	BALANCE 06/30/20
Golf	\$ 1,788	0	1,999	1,904	1,883
Athletic All Sports	532	0	(532)	0	0
Athletic Booster	83,149	71,475	(18,126)	91,218	45,280
Cross Country	8,247	3,230	2,262	5,444	8,295
Boys Soccer	700	3,293	2,499	5,755	737
Athletic Trainer	160	0		154	6
Girls Soccer	5,748	7,560	2,000	13,275	2,033
Girls Volleyball	1,406	0	2,000	275	3,131
Cheer	1,370	3,283	207	4,027	833
All Events Gate	0	97,817	(34,913)	51,857	11,047
Football Gate	1,803	0	(1,803)	0	0
Softball Gate	583	0	(583)	0	0
Baseball Gate	922	0	(922)	0	0
JH Cheer	0	1,171	1,845	2,566	450
Drug Test	1,983	587	9,636	1,593	10,613
Soccer Gate	1,280	0	(1,280)	0	0
EOY Closeout Boosters	14,015	0	(13,044)	971	0
Chieftain Center Concession	0	22,368	(5,000)	9,394	7,974
<b>Total Liabilities</b>	<b>\$ 813,818</b>	<b>1,457,409</b>	<b>0</b>	<b>1,393,733</b>	<b>877,494</b>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REGULATORY BASIS

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass Through Grantor / Program Title	Federal CFDA Number	Project Number	Program or Award Amount	Balance at 7/1/19	Revenue Collected	Total Expenditures	Balance at 6/30/20
<u>U.S. Department of Education</u>							
<u>Direct Programs:</u>							
Indian Education	84.060	561	\$ 179,232		141,596	174,410	32,814
Indian Education - Note	84.060	799		45,898	45,898		
Sub Total			<u>179,232</u>	<u>45,898</u>	<u>187,494</u>	<u>174,410</u>	<u>32,814</u>
<u>Passed Through State Department of Education:</u>							
Title I, Basic	84.010	511	897,550		748,182	870,841	122,659
Title I Basic - Note	84.010	799		140,036	140,036		
Title I, School Improvement	84.010	515	1,630		1,625	1,625	
Title I, School Improvement - Note	84.010	799		6,556	6,556		
Title I, Supplemental School Improvement	84.010	503	324,740		293,205	305,889	12,684
Title I, Supplemental School Improvement - Note	84.010	799		32,077	32,077		
Title I, Neglected Part A	84.010	518	21,012		4,810	5,597	787
Title I, Neglected Part A - Note	84.010	799		207	207		
Title IV Part A	84.424	552	7,801		5,487	6,015	528
Title IV Part A - Note	84.424	799		9,342	9,342		
Title III Part A English Learners	84.365	572	11,653		7,818	7,818	
Title III Part A English Learners - Note	84.365	799		292	292		
Title III Part A Immigrant Education - Note	84.365	799		10,604	10,604		
<u>*Special Education Cluster:</u>							
IDEA-B Flowthrough	84.027	621	784,339		626,921	758,824	131,903
IDEA-B Flowthrough - Note	84.027	799		168,313	168,313		
IDEA-B Staff Development	84.027	613	2,388		2,388	2,388	
IDEA-B Staff Development - Note	84.027	799		1,486	1,486		
IDEA-B Professional Development	84.027	615	10,980		9,130	9,480	350
IDEA-B Professional Development - Note	84.027	799		6,248	6,248		
IDEA-B Preschool	84.173	641	25,509		18,993	23,676	4,683
IDEA-B Preschool - Note	84.173	799		8,189	8,189		
Total Special Education Cluster			<u>21,403,616</u>	<u>184,236</u>	<u>841,668</u>	<u>794,368</u>	<u>136,936</u>
Title IX Part A McKinney Vento	84.196	596	50,000		20,353	24,849	4,496
Title IX Part A McKinney Vento - Note	84.196	799		7,238	7,238		
Title II, Part A	84.367	541	123,055		100,588	113,216	12,628
Title II, Part A - Note	84.367	799		45,960	45,960		
CARES Act	84.425	788	612,303				
COVID Assistance	84.027	617	40,000				
Sub Total			<u>2,912,960</u>	<u>436,548</u>	<u>2,276,048</u>	<u>2,130,218</u>	<u>290,718</u>
<u>Passed Through State Department of Vocational Technical Education:</u>							
Carl Perkins	84.048	421	35,972		14,776	35,726	20,950
Carl Perkins - Note	84.048	799		28,692	28,692		
Sub Total			<u>35,972</u>	<u>28,692</u>	<u>43,468</u>	<u>35,726</u>	<u>20,950</u>
<u>U.S. Department of Agriculture</u>							
<u>Passed Through State Department of Education:</u>							
USDA grant	10.579	791			8,437	8,437	
<u>*Child Nutrition Programs:</u>							
School breakfast program	10.553	764			202,505	202,505	
National school lunch program	10.555	763		6,093	704,025	703,752	6,366
Summer food program	10.559	766		1,610	124,089	121,669	4,030
Sub Total				<u>7,703</u>	<u>1,030,619</u>	<u>1,027,926</u>	<u>10,396</u>
<u>Passed Through Department of Human Services:</u>							
*Non-cash assistance - commodities Note 3	10.555	N/A			123,456	123,456	
Total Child Nutrition Cluster					<u>1,154,075</u>	<u>1,151,382</u>	
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	39,300		5,672	7,655	1,983
Johnson O'Malley - Note	15.130	799		6,142	6,142		
Johnson O'Malley 3 month money	15.130	564	36,120		36,120	36,120	
R.O.T.C.	12.401	770	72,806		66,604	72,806	6,202
R.O.T.C. - Note	12.401	799		5,940	5,940		
Sub Total			<u>148,226</u>	<u>12,082</u>	<u>120,478</u>	<u>116,581</u>	<u>8,185</u>
Total Federal Assistance			<u>\$ 3,276,390</u>	<u>530,923</u>	<u>3,790,000</u>	<u>3,616,754</u>	<u>352,667</u>

Note - These amounts represent reimbursements for prior year expenditures which were not received until the current fiscal year.

**Note 1 - Basis of Presentation** - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2020. This information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

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

**Note 3 - Non-Monetary Assistance** - Commodities received by the District in the amount of \$123,456, were of a non-monetary nature and therefore the total revenue does not agree with the financial statements

\* Major programs

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33, CREEK COUNTY  
 STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS  
 FOR THE YEAR ENDED JUNE 30, 2020

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
RLI Insurance -	Treasurer	LSM0902376	\$ 500,000	7/1/19 - 7/1/20
Western Surety Company -	Superintendent	70402481	100,000	10/30/19 - 10/30/20
	Encumbrance Clerk	70402481	50,000	10/30/19 - 10/30/20
	Activity Fund Custodian	70402481	100,000	10/30/19 - 10/30/20
	Minutes Clerk	70402481	100,000	10/30/19 - 10/30/20
	Payroll Clerk	70402481	100,000	10/30/19 - 10/30/20
	Payroll Assistant	70402481	100,000	10/30/19 - 10/30/20
	Assistant Treasurer	70402481	100,000	10/30/19 - 10/30/20

SAPULPA INDEPENDENT SCHOOL DISTRICT NO. 33 OF CREEK COUNTY  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE  
AFFIDAVIT  
JULY 1, 2019 TO JUNE 30, 2020

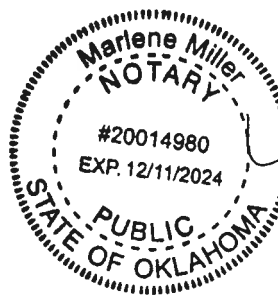
State of Oklahoma            )  
  ) ss  
County of Tulsa             )


The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Sapulpa Public Schools for the audit year 2019-20.

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

By  \_\_\_\_\_  
Authorized Agent

Subscribed and sworn to before me  
This 31<sup>st</sup> day of December, 2020



 \_\_\_\_\_  
Notary Public (or Clerk or Judge)

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



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

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

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

January 11, 2020

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

Dear Mr. Armstrong:

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

**The following section contains the exceptions relayed to management that are control deficiencies, which are not included in the audit report, but which we feel needs to be communicated to you so appropriate action may be taken to correct these deficiencies.**

Activity Fund Receipts

We observed during our examination of activity fund collections that sponsors were not always making deposits in a timely manner. Although these amounts were often immaterial, we recommend sponsors deposit collections daily, or weekly if the collections are less than \$100.00 as required by Statute. Even though the majority of the activity fund collections were being deposited in a proper and timely manner, it was apparent that some subaccount sponsors were holding cash and checks collected from students and/or parents for too long before making the deposit. Holding these funds overnight increases the opportunity for lost or stolen funds. We recommend that all student activity fund sponsors be reminded that all funds collected each day should be deposited daily.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'E. Bledsoe', with a long horizontal flourish extending to the right.

Eric M. Bledsoe

For

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP



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

Eric M. Bledsoe, CPA  
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# MEMO

## IMPORTANT INFORMATION

### **RE: SUBMISSION OF AUDIT REPORT TO THE STATE DEPARTMENT OF EDUCATION**

Attached is the copy of the 2019-2020 Audit report. This year, *the District* will need to **upload** this copy, to the State Department of Education OCAS website along with the following information:

1. **Audit Acknowledgement signed by Board Members and Auditor. If the copy you receive has not been signed by the auditor it is because the schedule has not been made so we don't know who will be presenting. Please fax or email to SB&H after the Board has signed. We will get the auditor's signature and return to you in a timely manner. Make sure all signatures have been obtained before uploading to the SDE website.**
2. A copy of the agenda showing the agenda item for the audit presentation.
3. A copy of the minutes showing where the audit was presented and approved (these minutes do not have to be approved, just a typed copy).
4. Corrective action responses for any findings noted on the audit report or on the letter to management.

The copy of the audit along with the above four (4) items must be uploaded to the State Department of Education's OCAS website **within 30 days** of the audit presentation to the board.

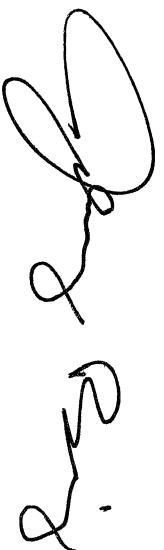

Please let us know if you have any questions.

Thanks you,

*Eric, Jeff & Chris*

	Walkthrough	Quote	Line Item Detail	Bond/check/LOC	References	W9	COI
Frontier Roofing	Y	Attempt 838,000	✓	✓	✓	✓	✓
Assurance Restoration	Y	159,133,026.00 209,149,176.00	✓	✓	✓	✓	✓
Ground Zero Roofing	Y	15,183,173.00 2,190,933.00	✓	✓	✓	✓	✓
Today's Roofing	Y	298,445.00	✓	✓	✓	✓	✓
USA Roof Coatings	Y	209,83,978.00	✓	✓	✓	✓	✓

→  
 Chris  
 Recommend USA Roof Coating for \$83,978.00 to commence 2/9/2021 pending schedule/weather.

 2/2/21  
 2/2/21