

**Sterling Public Schools
Board Of Education Agenda- Regular Meeting
Sterling Public Schools Library, 400 S. Tiger Blvd., Sterling, OK 73567
Tuesday, March 11, 2025 at 7:00 PM**

AGENDA

{{Name: Agenda Item Name}}

1. Roll call and call to order.
2. Pledge of Allegiance - Jeff Milam.
3. Recognitions -
Sterling Lady Tigers: 16-12 Area Tournament
Katie Milam Jr. 5'8" 00
Mayson Turpin Fr. 5'5" 3
Ayanna Mithlo Fr. 5'3" 10
Cheyenne Putnam-Elam Fr. 5'5" 11
Ava Alexander Sr. 5'10" 12
Lanie Merritt Sr. 5'11" 20
Lacy Spence Sr. 5'6" 21
Kalleigh Budd Sr. 5'6" 30

Manager: Landry Curry, Kynlee Bridges, Haylee Mindemann
Head Coach: Jacob Wilson
Asst. Coach: Autumn Lee-Shady
Principal: Marty Curry
Superintendent: Trent Parrish

Sterling Tigers: 22-5 State Quarter Finals
Thomas Moore Fr. 5'8" #1
Gavin Mansel Sr. 6'3" #3
Carter Bradshaw Jr. 5'8" #4
Wesley Davis Jr. 6'0" #5
Tukker Hughes Jr. 5'8" #10
Caden Hale Jr. 5'9" #11
Riley Lile Sr. 6'2" #13
Colton Stenger Sr. 5'11" #14
Eli Alexander Sr. 6'0" #20
Cael Lorentz Fr. 5'9" #23
Zach Hergenrether So. 5'10" #24
Carson New Jr. 6'3" #25
Kase Wilson Fr. 6'2" #30
Levi Pendergrass Sr. 6'2" #31
Kayden Wilson Sr. 5'10" #32
Maverick Ingram Jr. 6'3" #33
Coltyn Moore So. 5'8" #34
Tristan Jay Jr. 5'10" #35

Manager: Gunner New
Head Coach: Jayson Wilson
Athletic Director: Marty Curry

Principal: Marty Curry
Superintendent: Trent Parrish

4. Discussion/Approval Items

1. Consent agenda: All of the following items, which concern reports and items of a routine nature normally approved, will be approved by one vote, unless any board member desires to have a separate vote on any or all of these items. The consent agenda consists of the discussion, consideration, and approval of the following items:

1. Approve minutes of the February 13, 2025 board meeting
2. Approve financial statements for 2/1/2025 through 2/28/2025
3. Approve purchase orders and warrants for the following funds: general, building, sinking, and any change order list.

General Fund PO#129-131 \$26561.31, warrants 630-727 \$257711.46
Bldg Fund PO#34 \$1000.00, warrants 34-38 \$24616.98

4. Approve activity accounts for 2/1/2025 through 2/28/2025
5. Approve transfers within the activity account.
6. Discussion and possible vote to approve the 2024-2025 audit and engagement letter for \$7,500.00 with Bledsoe, Hewett, and Gullekson.
7. Discussion and approval of an agreement between the Oklahoma Department of Agriculture, Food, and Forestry and Sterling Public Schools.

2. Discussion and possible vote on bids for a new convection double oven

3. Discussion and possible vote to approve policies (FFACC, FFACCA) diabetes management plan.

5. Administrative reports.

1. Principal Reports
2. Superintendent report -

6. New business.

7. Adjourn

This agenda was posted at the superintendent's office door and the west entrance/ high school principal's office entrance of the high school building not later than 3:20 p.m.

_____,20____

Trent Parrish, Superintendent

Board Of Education Agenda- Regular Meeting

Thursday, February 13, 2025 7:00 PM

Sterling Public Schools Library, 400 S. Tiger Blvd., Sterling, OK 73567

Attendance Taken at 7:00 PM.

Mallory Geiger: Present

John Hergenrether: Present

Jeff Milam: Present

Brian Moore: Present

Candra Turpin: Present

Present: 5.

1. Roll call and call to order.

2. Pledge of Allegiance - Brian Moore.

3. Recognitions:

High School:

Valedictorian- Lanie Merritt, Kalleigh Budd, Kayden Wilson

Salutatorian- Jada Huitt, Trace Haggerty

Oklahoma Honor Society - Jada Huitt, Ellie Pierce, Trace Haggerty, Lanie Merritt, Katie

Milam, Kalleigh Budd, Rylee Garrett, Kayden Wilson

Junior High:

Valedictorian- Levi Brown

Salutatorian- Ryan Garrett

Oklahoma Honor Society - Bella Lile, Landry Curry, Levi Brown, Helen Belew, Katie

Hergenrether, Ryan Garrett, Haylee Mindemann, Kaleb Nading

4. Discussion/Approval Items

4.1. Consent agenda: All of the following items, which concern reports and items of a routine nature normally approved, will be approved by one vote, unless any board member desires to have a separate vote on any or all of these items. The consent agenda consists of the discussion, consideration, and approval of the following items:

Motion to approve the consent agenda Passed with a motion by Brian Moore and a second by Mallory Geiger.

Mallory Geiger: Yea, John Hergenrether: Yea, Jeff Milam: Yea, Brian Moore: Yea, Candra

Turpin: Yea

Yea: 5, Nay: 0

4.1.1. Approve minutes of the January 13, 2025 regular meeting.

4.1.2. Approve financial statements from 1/1/2025 through 1/31/2025.

4.1.3. Approve purchase orders and warrants for the following funds: general, building, sinking, and any change order list.

General Fund po#127-128 in the amount of \$281.00

General Fund warrants #538-629 in the amount of \$238694.56

Bldg Fund warrants #28-33 in the amount of \$15370.64

4.1.4. Approve activity accounts.

4.1.5. Discussion and Possible vote to change the name of the activity sub account 801 "General" to 801 High school.

4.1.6. Discussion and possible vote to approve Policy EMDB (Flag and Pledge of Allegiance Policy)

4.1.7. Discussion and possible vote to approve the Memorandum of Understanding with Great Plains Technology Center.

4.2. Discussion and possible vote to approve the proposed 1,080-hour calendar for the 2025-2026 school year.

Motion to approve the proposed 1,080-hour calendar for the 2025-2026 school year Passed with a motion by Candra Turpin and a second by John Hergenrether.

Mallory Geiger: Yea, John Hergenrether: Yea, Jeff Milam: Yea, Brian Moore: Yea, Candra Turpin: Yea

Yea: 5, Nay: 0

4.3. Vote to convene into executive session to discuss:

a) The employment of Marty Curry as the secondary principal for the 2025-2026 school year.

b) The employment of Trent Parrish as the elementary principal for the 2025-2026 school year.

All pursuant to 25 O.S. § 307 (B) (1)

Motion to convene into executive session to discuss the re-employment of the secondary and elementary principals for the 2025-2026 school year Passed with a motion by Brian Moore and a second by Mallory Geiger.

Mallory Geiger: Yea, John Hergenrether: Yea, Jeff Milam: Yea, Brian Moore: Yea, Candra Turpin: Yea

Yea: 5, Nay: 0

4.4. Acknowledge the return of the Board to open session and read the executive session compliance statement.

4.5. Discussion and possible vote to approve the employment of Marty Curry as Secondary Principal for the 2025-2026 school year.

Motion to approve the re-employment of Marty Curry as Secondary Principal for the 2025-2026 school year Passed with a motion by John Hergenrether and a second by Candra Turpin.

Mallory Geiger: Yea, John Hergenrether: Yea, Jeff Milam: Yea, Brian Moore: Yea, Candra Turpin: Yea

Yea: 5, Nay: 0

4.6. Discussion and Possible vote to approve the employment of Trent Parrish as Elementary Principal for the 2025-2026 school year.

Motion to approve the re-employment of Trent Parrish as Elementary Principal for the 2025-2026 school year Passed with a motion by Brian Moore and a second by John Hergenrether. Mallory Geiger: Yea, John Hergenrether: Yea, Jeff Milam: Yea, Brian Moore: Yea, Candra Turpin: Yea
Yea: 5, Nay: 0

5. Administrative Reports.

5.1. Principal Reports

6. Superintendent Report

7. New business.

8. Adjourn

Chairperson

Superintendent

TREASURER'S CASH BALANCES
AS OF FEBRUARY 28, 2025

FNB OF FLETCHER

CHECKING .40	
ACTIVITY FUND	\$168,330.33
GENERAL FUND	\$830,109.82
BUILDING FUND	\$254,850.62
SINKING FUND	\$65,927.63
	\$1,319,218.40

TOTAL CASH @ FNB OF FLETCHER	\$1,319,218.40
TOTAL PLEDGES AS OF 2/28/2025	1,938,282.89

	2/28/2024	2/28/2025	+/-
GENERAL FUND	\$447,812.43	\$870,109.82	\$422,297.39
BUILDING FUND	\$207,943.74	\$254,850.62	\$46,906.88
SINKING FUND	\$70,867.94	\$65,927.63	-\$4,940.31
ACTIVITY FUND	<u>\$159,122.22</u>	<u>\$168,330.33</u>	\$9,208.11
	\$885,746.33	\$1,359,218.40	

\$0.00

Sterling Schools Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 2/28/2025

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 GEN FUND-FOR OP						
Series - 1000						
Source - 1110 AD VALOREM TAX LEVY (CURRENT)	\$454,977.00	\$391,294.76	\$63,682.24	\$0.00	86.00%	\$65,169.99
Source - 1120 AD VALOREM TAX LEVY (PR.YRS)	\$3,316.05	\$24,090.99	\$0.00	\$20,774.94	726.50%	\$1,135.60
Source - 1130 REVENUE IN LIEU OF TAXES	\$0.00	\$310.03	\$0.00	\$310.03	N/A	\$0.00
Source - 1190 OTHER TAXES	\$0.00	\$4,247.44	\$0.00	\$4,247.44	N/A	\$0.00
Source - 1310 INTEREST EARNINGS	\$0.00	\$1,705.63	\$0.00	\$1,705.63	N/A	\$326.14
Source - 1350 INTEREST ON TAXES	\$0.00	\$41.40	\$0.00	\$41.40	N/A	\$20.74
Source - 1410 RENTAL OF SCHOOL FACILITIES	\$0.00	\$300.00	\$0.00	\$300.00	N/A	\$50.00
Source - 1530 DAMAGES TO SCHOOL PROPERTY	\$0.00	\$35.00	\$0.00	\$35.00	N/A	\$0.00
Source - 1540 LOST TEXTBOOKS	\$0.00	\$10.00	\$0.00	\$10.00	N/A	\$0.00
Source - 1590 MISCELLANEOUS REIMBURSEMENTS	\$0.00	\$13,508.47	\$0.00	\$13,508.47	N/A	\$13,040.41
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$0.00	\$10,531.70	\$0.00	\$10,531.70	N/A	\$0.00
Source - 1710 STUDENTS' LUNCHES	\$40,404.53	\$26,097.85	\$14,306.68	\$0.00	64.59%	\$2,938.80
Source - 1730 ADULT LUNCHES/BREAKFASTS	\$0.00	\$2,938.40	\$0.00	\$2,938.40	N/A	\$402.95
Source - 1790 OTHER DIST.REVENUE (CHILD NUT)	\$0.00	\$91.46	\$0.00	\$91.46	N/A	\$31.20
Series - 1000 Total	\$498,697.58	\$475,203.13	\$77,988.92	\$54,494.47	95.29%	\$83,115.83
Series - 2000						
Source - 2100 COUNTY 4 MILL AD VALOREM TAX	\$47,000.41	\$41,670.94	\$5,329.47	\$0.00	88.66%	\$3,176.53
Source - 2200 COUNTY APPORT. (MORTGAGE TAX)	\$7,178.66	\$6,857.23	\$321.43	\$0.00	95.52%	\$628.30
Series - 2000 Total	\$54,179.07	\$48,528.17	\$5,650.90	\$0.00	89.57%	\$3,804.83
Series - 3000						
Source - 3110 GROSS PRODUCTION TAX	\$400.00	\$200.53	\$199.47	\$0.00	50.13%	\$24.75
Source - 3120 MOTOR VEHICLE COLLECTIONS	\$140,000.00	\$83,982.41	\$56,017.59	\$0.00	59.99%	\$11,921.93
Source - 3130 RURAL ELECTRIC COOP.TAX	\$85,000.00	\$58,536.50	\$26,463.50	\$0.00	68.87%	\$7,089.27
Source - 3140 STATE SCHOOL LAND EARNINGS	\$55,000.00	\$37,102.38	\$17,897.62	\$0.00	67.46%	\$5,217.44
Source - 3150 VEHICLE TAX STAMPS	\$200.00	\$156.26	\$43.74	\$0.00	78.13%	\$28.67
Source - 3210 FOUNDATION AND SALARY INCEN.	\$1,676,049.00	\$1,070,697.03	\$605,351.97	\$0.00	63.88%	\$152,956.72
Source - 3250 EDUCATION FLEX.BENEFIT ALLOW.	\$275,000.00	\$177,699.26	\$97,300.74	\$0.00	64.62%	\$26,368.96
Source - 3415 READING SUFFICIENCE ACT	\$2,500.00	\$6,330.41	\$0.00	\$3,830.41	253.22%	\$0.00
Source - 3420 STATE TEXTBOOK	\$20,359.00	\$20,359.16	\$0.00	\$0.16	100.00%	\$0.00
Source - 3435 REDBUD GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 3436 SCHOOL RESOURCE OFFICER PGM	\$159,927.89	\$161,210.79	\$0.00	\$1,282.90	100.80%	\$0.00
Source - 3690 MISC. SOURCES OF STATE REVENUE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00%	\$0.00
Source - 3720 STATE MATCHING	\$1,500.00	\$849.53	\$650.47	\$0.00	56.64%	\$0.00
Source - 3811 COMP. HS VOC. SALARY REIM.	\$7,920.00	\$6,360.00	\$1,560.00	\$0.00	80.30%	\$0.00
Source - 3812 VOC. PROG. INCENTIVE ASSIST.	\$25,800.00	\$10,500.00	\$15,300.00	\$0.00	40.70%	\$0.00
Series - 3000 Total	\$2,451,655.89	\$1,633,984.26	\$822,785.10	\$5,113.47	66.65%	\$203,607.74

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Sterling Schools

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 2/28/2025

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Series - 4000						
Source - 4130 TITLE VIII-IMPACT AID	\$2,000.00	\$942.00	\$1,058.00	\$0.00	47.10%	\$0.00
Source - 4140 TITLE VII INDIAN EDUCATION	\$11,064.00	\$7,325.18	\$3,738.82	\$0.00	66.21%	\$1,447.16
Source - 4180 TITLE VI SMALL RURAL SCHOOL	\$33,524.00	\$33,067.08	\$456.92	\$0.00	98.64%	\$14,720.53
Source - 4210 TITLE I-BASIC PROGRAM	\$50,000.00	\$17,862.54	\$32,137.46	\$0.00	35.73%	\$17,862.54
Source - 4271 TITLE II PART A TEACHER/PRIN T	\$10,000.00	\$11,092.83	\$0.00	\$1,092.83	110.93%	\$11,092.83
Source - 4310 INDIV.WITH DISABIL.IDEA --B	\$69,310.93	\$32,088.92	\$37,222.01	\$0.00	46.30%	\$19,205.17
Source - 4340 PRESCHOOL AGES 3-5 IDEA-B	\$2,084.35	\$2,084.35	\$0.00	\$0.00	100.00%	\$0.00
Source - 4442 TITLE IV LEAS FORMULA	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%	\$10,000.00
Source - 4445 BIPARTISAN SAFER COMM ACT	\$75,526.92	\$25,208.69	\$50,318.23	\$0.00	33.38%	\$20,593.83
Source - 4710 LUNCHES	\$95,000.00	\$54,563.02	\$40,436.98	\$0.00	57.43%	\$8,655.73
Source - 4720 BREAKFASTS	\$35,000.00	\$19,878.82	\$15,121.18	\$0.00	56.80%	\$3,234.43
Series - 4000 Total	\$393,510.20	\$214,113.43	\$180,489.60	\$1,092.83	54.41%	\$106,812.22
Series - 5000						
Source - 5160 ACTIVITY FUND REIMBURSEMENT	\$15,000.00	\$17,500.00	\$0.00	\$2,500.00	116.67%	\$0.00
Source - 5600 CORRECTING ENTRY	\$0.00	\$281.50	\$0.00	\$281.50	N/A	\$0.00
Series - 5000 Total	\$15,000.00	\$17,781.50	\$0.00	\$2,781.50	118.54%	\$0.00
Series - 6000						
Source - 6110 CASH FORWARD-SURPLUS CASH FWD.	\$299,919.44	\$299,919.44	\$0.00	\$0.00	100.00%	\$0.00
Series - 6000 Total	\$299,919.44	\$299,919.44	\$0.00	\$0.00	100.00%	\$0.00
Fund - 11 GEN FUND-FOR OP Total	\$3,712,962.18	\$2,689,529.93	\$1,086,914.52	\$63,482.27	72.44%	\$397,340.62

Sterling Schools Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 2/28/2025

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 21 Building						
Series - 1000						
Source - 1110 AD VALOREM TAX LEVY (CURRENT)	\$65,025.39	\$55,923.62	\$9,101.77	\$0.00	86.00%	\$9,313.60
Source - 1120 AD VALOREM TAX LEVY (PR.YRS)	\$273.48	\$3,443.32	\$0.00	\$3,169.84	1259.08%	\$162.32
Source - 1130 REVENUE IN LIEU OF TAXES	\$0.00	\$44.25	\$0.00	\$44.25	N/A	\$0.00
Source - 1190 OTHER TAXES	\$0.00	\$607.10	\$0.00	\$607.10	N/A	\$0.00
Source - 1310 INTEREST EARNINGS	\$0.00	\$633.98	\$0.00	\$633.98	N/A	\$68.25
Series - 1000 Total	\$65,298.87	\$60,652.27	\$9,101.77	\$4,455.17	92.88%	\$9,544.17
Series - 3000						
Source - 3435 REDBUD GRANT	\$50,000.00	\$60,147.58	\$0.00	\$10,147.58	120.30%	\$60,147.58
Series - 3000 Total	\$50,000.00	\$60,147.58	\$0.00	\$10,147.58	120.30%	\$60,147.58
Series - 4000						
Source - 4130 TITLE VIII-IMPACT AID	\$10,000.00	\$16,642.00	\$0.00	\$6,642.00	166.42%	\$0.00
Series - 4000 Total	\$10,000.00	\$16,642.00	\$0.00	\$6,642.00	166.42%	\$0.00
Series - 6000						
Source - 6110 CASH FORWARD-SURPLUS CASH FWD.	\$233,771.51	\$233,771.51	\$0.00	\$0.00	100.00%	\$0.00
Series - 6000 Total	\$233,771.51	\$233,771.51	\$0.00	\$0.00	100.00%	\$0.00
Fund - 21 Building Total	\$359,070.38	\$371,213.36	\$9,101.77	\$21,244.75	103.38%	\$69,691.75

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Sterling Schools Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 2/28/2025

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 41 Sinking						
Series - 1000						
Source - 1110 AD VALOREM TAX LEVY (CURRENT)	\$0.00	\$67,323.34	\$0.00	\$67,323.34	N/A	\$11,203.56
Source - 1120 AD VALOREM TAX LEVY (PR.YRS)	\$0.00	\$4,595.68	\$0.00	\$4,595.68	N/A	\$212.10
Source - 1130 REVENUE IN LIEU OF TAXES	\$0.00	\$59.39	\$0.00	\$59.39	N/A	\$0.00
Source - 1190 OTHER TAXES	\$0.00	\$805.72	\$0.00	\$805.72	N/A	\$0.00
Source - 1310 INTEREST EARNINGS	\$0.00	\$49.27	\$0.00	\$49.27	N/A	\$23.11
Series - 1000 Total	\$0.00	\$72,833.40	\$0.00	\$72,833.40	N/A	\$11,438.77
Series - 6000						
Source - 6110 CASH FORWARD-SURPLUS CASH FWD.	\$0.00	\$86,426.73	\$0.00	\$86,426.73	N/A	\$0.00
Series - 6000 Total	\$0.00	\$86,426.73	\$0.00	\$86,426.73	N/A	\$0.00
Fund - 41 Sinking Total	\$0.00	\$159,260.13	\$0.00	\$159,260.13	N/A	\$11,438.77

Sterling Schools

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 2/28/2025

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 60 SCHOOL ACTIVITY FNDS						
Series - 1000						
Source - 1310 INTEREST EARNINGS	\$0.00	\$531.31	\$0.00	\$531.31	N/A	\$64.65
Source - 1460 COMMISSIONS	\$0.00	\$4,816.55	\$0.00	\$4,816.55	N/A	\$54.08
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$0.00	\$24,854.91	\$0.00	\$24,854.91	N/A	\$457.00
Source - 1810 ADMISSIONS	\$0.00	\$22,011.00	\$0.00	\$22,011.00	N/A	\$2,806.00
Source - 1830 CONCESSIONS	\$0.00	\$8,636.30	\$0.00	\$8,636.30	N/A	\$0.00
Source - 1850 FEES, PENALTIES, AND FINES	\$0.00	\$7,000.00	\$0.00	\$7,000.00	N/A	\$0.00
Source - 1890 OTHER ATHLETIC REVENUE	\$0.00	\$2,632.25	\$0.00	\$2,632.25	N/A	\$0.00
Source - 1910 ADMISSIONS	\$0.00	\$12,550.75	\$0.00	\$12,550.75	N/A	\$430.00
Source - 1920 CONCESSION SALES	\$0.00	\$35,383.67	\$0.00	\$35,383.67	N/A	\$4,418.05
Source - 1950 RESALE MERCH.(NOT STU. STORE)	\$0.00	\$113,702.95	\$0.00	\$113,702.95	N/A	\$11,209.10
Source - 1970 STUDENT CLUBS & ORGANIZATIONS	\$0.00	\$8,736.64	\$0.00	\$8,736.64	N/A	\$0.00
Source - 1971 FEES OR DUES	\$0.00	\$6,797.00	\$0.00	\$6,797.00	N/A	\$2,545.00
Source - 1990 OTHER SCHOOL ACT.FUND RECEIPTS	\$0.00	\$7,829.70	\$0.00	\$7,829.70	N/A	\$4,121.50
Series - 1000 Total	\$0.00	\$255,483.03	\$0.00	\$255,483.03	N/A	\$26,105.38
Series - 5000						
Source - 5120 CASH OR CHANGE	\$0.00	\$1,500.00	\$0.00	\$1,500.00	N/A	\$0.00
Series - 5000 Total	\$0.00	\$1,500.00	\$0.00	\$1,500.00	N/A	\$0.00
Fund - 60 SCHOOL ACTIVITY FNDS Total	\$0.00	\$256,983.03	\$0.00	\$256,983.03	N/A	\$26,105.38

Board Meeting Date: MARCH 11, 2025

FY 25 GENERAL FUND

Vote to approve purchase orders #129 thru #131 in the amount of \$26561.31

Vote to approve warrants #630 thru #727 in the amount of \$257711.46

FY 25 BUILDING FUND

Vote to approve warrants #34 in the amount of \$1000.00

Vote to approve warrants #34 thru #38 in the amount of \$24616.98

Sterling Schools
Encumbrance Register

Options: Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, PO Range: 129 - 999, Fund(s): GEN FUND-FOR OP

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	129	02/17/2025	22282	TRENT PARRISH	TUITION REIMB. PER CONTRACT	1,066.31
11	130	02/26/2025	22795	WAGONER RESTAURANT	CONVECTION OVEN	15,495.00
11	131	02/26/2025	21917	FIFTH AVENUE PROCESSING	BEEF	10,000.00
Non-Payroll Total:						\$26,561.31
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$26,561.31

Sterling Schools

Payment Register

Options: Year: 2024-2025, Fund Account: GEN FUND-FOR OP, Date Range: 2/1/2025 - 2/28/2025, Print Payroll Payments: True, Print Details: False

Year	Fund	No	Date	Vendor	Type	Date Voided	Date Registered	Clearing Date	Clearing No	Amount
2025	11	630	02/07/2025	AMERICAN FIDELITY ASSURANCE CO	R		2/7/2025	2/28/2025	8	\$3,094.64
2025	11	631	02/07/2025	AMERICAN FIDELITY ASSURANCE CO	R		2/7/2025	2/28/2025	8	\$216.67
2025	11	632	02/07/2025	American Fidelity HSA Admin	R		2/7/2025	2/28/2025	8	\$100.00
2025	11	633	02/07/2025	CCOSA	R		2/7/2025	2/28/2025	8	\$73.50
2025	11	634	02/07/2025	INTERNAL REVENUE SERVICE	R		2/7/2025	2/28/2025	8	\$29,615.50
2025	11	635	02/07/2025	FNB OF FLETCHER	R		2/7/2025	2/28/2025	8	\$108,098.24
2025	11	636	02/07/2025	COUNSEL TRUST COMPANY	R		2/7/2025	2/28/2025	8	\$1,115.00
2025	11	637	02/07/2025	OMES	R		2/7/2025	2/28/2025	8	\$29,109.60
2025	11	638	02/07/2025	OKLAHOMA TAX COMMISSION	R		2/7/2025	2/28/2025	8	\$4,106.00
2025	11	639	02/07/2025	OK TEACHERS' RETIREMENT SYSTEM	R		2/7/2025	2/28/2025	8	\$24,576.31
2025	11	640	02/07/2025	PROFESSIONAL OK. EDUCATORS FOU	R		2/7/2025	2/28/2025	8	\$378.30
2025	11	641	02/07/2025	STERLING CHILD NUTRITION FUND	R		2/7/2025	2/28/2025	8	\$683.05
2025	11	642	02/07/2025	TEXAS LIFE INS COMPANY	R		2/7/2025	2/28/2025	8	\$479.63
2025	11	643	02/07/2025	UNUM Life Insurance	R		2/7/2025	2/28/2025	8	\$204.36
2025	11	644	02/07/2025	MICHELLE ANDERSON	PD		2/7/2025			\$0.00
2025	11	645	02/07/2025	GINA K BARRETT	PD		2/7/2025			\$0.00
2025	11	646	02/07/2025	SHEILA BARTLETT	PD		2/7/2025			\$0.00
2025	11	647	02/07/2025	TAMRA BARTLETT	PD		2/7/2025			\$0.00
2025	11	648	02/07/2025	KYLEE BIRDWELL	PD		2/7/2025			\$0.00
2025	11	649	02/07/2025	MADISON BRADSHAW	PD		2/7/2025			\$0.00
2025	11	650	02/07/2025	TAYLOR BREAK	PD		2/7/2025			\$0.00
2025	11	651	02/07/2025	LETISHA BREAK	PD		2/7/2025			\$0.00
2025	11	652	02/07/2025	KELLEY BRIDGES	PD		2/7/2025			\$0.00
2025	11	653	02/07/2025	RONITA BRIDGES	PD		2/7/2025			\$0.00
2025	11	654	02/07/2025	AMANDA BUDD	PD		2/7/2025			\$0.00
2025	11	655	02/07/2025	RHIANNON CALFY	PD		2/7/2025			\$0.00
2025	11	656	02/07/2025	LACEY CLEMENTS	PD		2/7/2025			\$0.00
2025	11	657	02/07/2025	ANNA F CURRY	PD		2/7/2025			\$0.00
2025	11	658	02/07/2025	MARTIN CURRY	PD		2/7/2025			\$0.00
2025	11	659	02/07/2025	STACEY D DAVIS JAY	PD		2/7/2025			\$0.00
2025	11	660	02/07/2025	MAUDIE ELIZABETH DAVIS	PD		2/7/2025			\$0.00
2025	11	661	02/07/2025	SIERRA DODSON	PD		2/7/2025			\$0.00
2025	11	662	02/07/2025	ALISHA M ESTRADA	PD		2/7/2025			\$0.00
2025	11	663	02/07/2025	PENNY FASSETT	PD		2/7/2025			\$0.00
2025	11	664	02/07/2025	ZOE FOREHAND	PD		2/7/2025			\$0.00
2025	11	665	02/07/2025	TASHA GARRETT	PD		2/7/2025			\$0.00
2025	11	666	02/07/2025	ASHLEY HALE	PD		2/7/2025			\$0.00
2025	11	667	02/07/2025	JANIE INGRAM	PD		2/7/2025			\$0.00
2025	11	668	02/07/2025	RAEGAN J JACKSON	PD		2/7/2025			\$0.00
2025	11	669	02/07/2025	CASEY JOHNSON	PD		2/7/2025			\$0.00
2025	11	670	02/07/2025	TONYA JORDAN	PD		2/7/2025			\$0.00
2025	11	671	02/07/2025	LORI A KING	PD		2/7/2025			\$0.00
2025	11	672	02/07/2025	AUTUMN LEE SHADY	PD		2/7/2025			\$0.00
2025	11	673	02/07/2025	AMANDA LEWIS	PD		2/7/2025			\$0.00
2025	11	674	02/07/2025	ASHLYN MCCLURE	PD		2/7/2025			\$0.00
2025	11	675	02/07/2025	MARANDA MILAM	PD		2/7/2025			\$0.00
2025	11	676	02/07/2025	STEPHANIE MILLER	PD		2/7/2025			\$0.00
2025	11	677	02/07/2025	CHANDRA MONROE	PD		2/7/2025			\$0.00
2025	11	678	02/07/2025	KIM MOORE	PD		2/7/2025			\$0.00
2025	11	679	02/07/2025	MIKE OWENS	PD		2/7/2025			\$0.00
2025	11	680	02/07/2025	TRENT PARRISH	PD		2/7/2025			\$0.00
2025	11	681	02/07/2025	MARCELA GAMBOA PUCCIO	PD		2/7/2025			\$0.00
2025	11	682	02/07/2025	KIEL ROWAN	PD		2/7/2025			\$0.00

Sterling Schools

Payment Register

Options: Year: 2024-2025, Fund Account: GEN FUND-FOR OP, Date Range: 2/1/2025 - 2/28/2025, Print Payroll Payments: True, Print Details: False

Year	Fund	No	Date	Vendor	Type	Date Voided	Date Registered	Clearing Date	Clearing No	Amount
2025	11	683	02/07/2025	JESSICA SMART	PD		2/7/2025			\$0.00
2025	11	684	02/07/2025	RHONDA TEHAUNO	PD		2/7/2025			\$0.00
2025	11	685	02/07/2025	JENNIFER TAYLOR	PD		2/7/2025			\$0.00
2025	11	686	02/07/2025	SHELDON THORNTON	PD		2/7/2025			\$0.00
2025	11	687	02/07/2025	LINDA SUE WARNER	PD		2/7/2025			\$0.00
2025	11	688	02/07/2025	CHRISTOPHER WILMETH	PD		2/7/2025			\$0.00
2025	11	689	02/07/2025	JACOB WILSON	PD		2/7/2025			\$0.00
2025	11	690	02/07/2025	JAYSON D WILSON	PD		2/7/2025			\$0.00
2025	11	691	02/07/2025	MICHELE WOOLBRIGHT	PD		2/7/2025			\$0.00
2025	11	692	02/07/2025	ALLIANCE NETWORK SOLUTIONS, LLC			2/7/2025			\$3,955.46
2025	11	693	02/07/2025	ALLIED LAB, INC.			2/7/2025	2/28/2025	8	\$130.00
2025	11	694	02/07/2025	AMAZON CAPITAL SERVICES, INC			2/7/2025	2/28/2025	8	\$159.76
2025	11	695	02/07/2025	BEN E KEITH			2/7/2025	2/28/2025	8	\$5,309.76
2025	11	696	02/07/2025	BENNETT'S			2/7/2025	2/28/2025	8	\$815.40
2025	11	697	02/07/2025	CABLE'S			2/7/2025	2/28/2025	8	\$3,482.62
2025	11	698	02/07/2025	AIMEE CARTER, PT			2/7/2025	2/28/2025	8	\$538.40
2025	11	699	02/07/2025	TOMMY GARDNER			2/7/2025	2/28/2025	8	\$4,074.00
2025	11	700	02/07/2025	HD SUPPLY			2/7/2025	2/28/2025	8	\$405.91
2025	11	701	02/07/2025	JARED AUTO PARTS			2/7/2025	2/28/2025	8	\$223.29
2025	11	702	02/07/2025	OKLAHOMA DEPT OF CAREER TECH			2/7/2025	2/28/2025	8	\$30.00
2025	11	703	02/07/2025	PARAGON			2/7/2025	2/28/2025	8	\$27.87
2025	11	704	02/07/2025	GOVERNMENT ACCOUNT SERVICES			2/7/2025	2/28/2025	8	\$31.80
2025	11	705	02/07/2025	ROBERTSON THERAPY SERVICES, LLC			2/7/2025	2/28/2025	8	\$2,705.50
2025	11	706	02/07/2025	SYLOGISTED, INC			2/7/2025	2/28/2025	8	\$113.06
2025	11	707	02/07/2025	TOWN OF STERLING			2/7/2025	2/28/2025	8	\$2,422.13
2025	11	708	02/07/2025	PAUL JEWELL	PD		2/7/2025			\$0.00
2025	11	709	02/07/2025	INTERNAL REVENUE SERVICE	R		2/7/2025	2/28/2025	8	\$442.82
2025	11	710	02/07/2025	FNB OF FLETCHER	R		2/7/2025	2/28/2025	8	\$2,404.15
2025	11	711	02/07/2025	OMES	R		2/7/2025	2/28/2025	8	\$953.80
2025	11	712	02/07/2025	OKLAHOMA TAX COMMISSION	R		2/7/2025	2/28/2025	8	\$46.00
2025	11	713	02/07/2025	OK TEACHERS' RETIREMENT SYSTEM	R		2/7/2025	2/28/2025	8	\$501.13
2025	11	714	02/07/2025	STERLING CHILD NUTRITION FUND	R		2/7/2025	2/28/2025	8	\$5.00
2025	11	715	02/07/2025	UNUM Life Insurance	R		2/7/2025	2/28/2025	8	\$5.20
2025	11	716	02/13/2025	POSTMASTER			2/13/2025	2/28/2025	8	\$365.00
2025	11	717	02/13/2025	SOUTHERN HARDLINES, INC.-ELGIN			2/13/2025	2/28/2025	8	\$47.65
2025	11	718	02/13/2025	SUMMIT UTILITIES OKLAHOMA INC			2/13/2025	2/28/2025	8	\$5,584.52
2025	11	719	02/13/2025	TIGER PAW QUICK MART			2/13/2025	2/28/2025	8	\$2,825.48
2025	11	720	02/20/2025	ALLIANCE NETWORK SOLUTIONS, LLC			2/20/2025			\$11,250.00
2025	11	721	02/20/2025	AMAZON CAPITAL SERVICES, INC			2/20/2025	2/28/2025	8	\$109.74
2025	11	722	02/20/2025	ELAN FINANCIAL SERVICES			2/20/2025			\$366.59
2025	11	723	02/20/2025	TIGER PAW QUICK MART			2/20/2025	2/28/2025	8	\$2,382.43
2025	11	724	02/20/2025	JANICE RENEE WILSON			2/20/2025	2/28/2025	8	\$500.00
2025	11	725	02/27/2025	RACHEL BUSH			2/27/2025			\$2,000.00
2025	11	726	02/27/2025	THE CENTER FOR EDUCATION LAW, P			2/27/2025			\$122.50
2025	11	727	02/27/2025	ELECTION BOARD			2/27/2025			\$1,523.69

Non-Payroll Total: \$51,502.56

Payroll Total: \$206,208.90

Balance Forward: \$1,580,926.89

Total: \$1,838,638.35

Sterling Schools
Encumbrance Register

Options: Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, PO Range: 34 - 999, Fund(s): Building

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	34	02/13/2025	22370	HIGH-TECH-TRONICS, INC.	INTERCOM SYSTEM	1,000.00
Non-Payroll Total:						\$1,000.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$1,000.00

Sterling Schools

Payment Register

Options: Year: 2024-2025, Fund Account: Building, Date Range: 2/1/2025 - 2/28/2025, Print Payroll Payments: True, Print Details: False

Year	Fund	No	Date	Vendor	Date Type	Date Registered	Clearing Date	Clearing No	Amount
2025	21	34	02/06/2025	AMAZON CAPITAL SERVICES, INC		2/6/2025	2/28/2025	8	\$698.53
2025	21	35	02/06/2025	SHANE BURK GLASS AND MIRROR		2/6/2025	2/28/2025	8	\$22,346.24
2025	21	36	02/27/2025	COOL CO, LLC		2/27/2025			\$919.82
2025	21	37	02/27/2025	STERLING ELECTRIC SOLUTIONS LLC		2/27/2025			\$374.90
2025	21	38	02/27/2025	THE SHERWIN-WILLIAMS CO.		2/27/2025			\$277.49
Non-Payroll Total:									\$24,616.98
Payroll Total:									\$0.00
Balance Forward:									\$93,317.97
Total:									\$117,934.95

Sterling Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 2/1/2025 - 2/28/2025

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 HIGH SCHOOL	\$1,948.95	\$1,210.15	\$0.00	\$1,274.65	\$1,884.45	\$0.00	\$1,884.45
802 ATHLETICS	\$12,032.01	\$2,963.00	\$0.00	\$4,664.94	\$10,330.07	\$0.00	\$10,330.07
803 FCCLA NATIONAL CONFERENCE	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
804 FCA	\$297.47	\$51.00	\$0.00	\$242.06	\$106.41	\$0.00	\$106.41
805 FLOWER FUND	\$86.61	\$0.00	\$0.00	\$0.00	\$86.61	\$0.00	\$86.61
806 FFA	\$47,628.75	\$8,996.00	\$0.00	\$7,996.60	\$48,628.15	\$0.00	\$48,628.15
807 FCCLA	\$385.27	\$2,938.10	\$0.00	\$384.67	\$2,938.70	\$0.00	\$2,938.70
808 ACADEMIC TEAM	\$89.81	\$0.00	\$0.00	\$0.00	\$89.81	\$0.00	\$89.81
809 POOL	\$1,016.77	\$0.00	\$0.00	\$0.00	\$1,016.77	\$0.00	\$1,016.77
810 AG SCHOLARSHIP	\$2,700.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$2,700.00
811 STUDENT COUNCIL	\$3,215.18	\$686.00	\$0.00	\$538.04	\$3,363.14	\$0.00	\$3,363.14
813 LIBRARY	\$2,972.49	\$100.00	\$0.00	\$0.00	\$3,072.49	\$0.00	\$3,072.49
815 JH & HS CHEERLEADING	\$5,186.81	\$54.08	\$0.00	\$691.91	\$4,548.98	\$0.00	\$4,548.98
816 YEARBOOK	\$14,394.11	\$200.00	\$0.00	\$0.00	\$14,594.11	\$0.00	\$14,594.11
817 PROM	\$125.00	\$3,300.00	\$0.00	\$0.00	\$3,425.00	\$0.00	\$3,425.00
818 ELEMENTARY	\$2,745.67	\$980.00	\$0.00	\$738.41	\$2,987.26	\$0.00	\$2,987.26
819 GENERAL SCHOLARSHIP FUNDS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
820 JAMES BRAGG SCHOLARSHIP	\$540.41	\$0.00	\$0.00	\$0.00	\$540.41	\$0.00	\$540.41
821 BASEBALL	\$7,862.00	\$0.00	\$0.00	\$0.00	\$7,862.00	\$0.00	\$7,862.00
822 E SPORTS	\$600.24	\$0.00	\$0.00	\$190.96	\$409.28	\$0.00	\$409.28
823 4H	\$460.00	\$0.00	\$0.00	\$0.00	\$460.00	\$0.00	\$460.00
830 TEACHER/SUPPORT OF YEAR	\$117.52	\$0.00	\$0.00	\$0.00	\$117.52	\$0.00	\$117.52
847 2025 SENIORS	\$35,246.01	\$0.00	\$0.00	\$1,596.52	\$33,649.49	\$0.00	\$33,649.49
848 2026 SENIORS	\$17,051.38	\$4,627.05	\$0.00	\$2,085.78	\$19,592.65	\$0.00	\$19,592.65
849 2027 SENIORS	\$3,927.03	\$0.00	\$0.00	\$0.00	\$3,927.03	\$0.00	\$3,927.03
Total	\$162,629.49	\$26,105.38	\$0.00	\$20,404.54	\$168,330.33	\$0.00	\$168,330.33

Sterling Schools

Cash Balances

Options: Fiscal Years: 2025, Funds: 60, As Of Date: 2/28/2025, Account Types: AC

Cash By Account and Fund

AC 0102	FNB FLETCHER/ACTIVITY FUND			
2025	60	SCHOOL ACTIVITY FNDS		\$168,330.33
			Total AC 0102	\$168,330.33
				<u>\$168,330.33</u>

Cash By Fund

2025	60	SCHOOL ACTIVITY FNDS		\$168,330.33
				<u>\$168,330.33</u>



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

February 11, 2025

Dear Client:

Enclosed are two items regarding your 2024-25 fiscal year audit – 1) a one-page contract for the State Department of Education, and 2) a 2024-25 engagement letter. Please follow the instructions below to facilitate these documents.

- 1) Have your Board of Education “Approve the 2024-25 audit contract and engagement letter with Bledsoe, Hewett & Gullekson”.
- 2) Board president and clerk should sign the one-page contract. The superintendent can sign the engagement letter.
- 3) Make a copy of the contract for your files and email to Sara.Stephens@sde.ok.gov for Counties 1-46 or Heather.McQueen@sde.ok.gov for Counties 47-77.
- 4) Send the signed contract and the signed copy of the engagement letter back to our office via email, fax or our new school portal system (not yet available – coming soon).

Please contact our office if you have any questions regarding this issue. We appreciate your business and look forward to serving you in the future.

Respectfully,

Eric, Jeff & Chris



BLEDSON, HEWETT & GULLEKSON
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February 11, 2025

Mr. Trent Parrish, Superintendent
Sterling Public Schools
P. O. Box 158
Sterling, OK 73567-0158

We are pleased to offer our bid and to confirm our understanding of the services we are to provide Sterling Public Schools (the District) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements – regulatory basis of the governmental activities and disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2025. 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.

We have also been engaged to report on supplementary information, to include, but not limited to the combining financial statements and the schedule of expenditures of federal awards, which accompany the 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in our auditor's report on the financial statements.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the prescribed regulatory basis and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in

the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the school district. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (when applicable), and direct confirmation of receivables (when applicable), and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys, (when applicable) as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 and *Government Auditing Standards*.

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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Other Services

We will also assist in preparing the estimate of needs, financial statements and related notes of the District in conformity with the regulatory basis of accounting and on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the estimate of needs, financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the estimate of needs, financial statements and related notes and that you have reviewed and approved the estimate of needs, financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We will also perform the following services which will not be subjected to any auditing procedures applied in our audit, and for which our auditor's report will not provide an opinion or any assurance.

- Preparation of the 25-26 Temporary Appropriations
- Preparation of the 25-26 Estimate of Needs
- State Auditor and Inspector's filing fee for the 24-25 audit
- Presentation of the 24-25 audit report to your Board of Education
- Assist in preparation of supplemental appropriations, if necessary
- Assist in preparation of 24-25 Schedule of Expenditures of Federal Awards
- Unlimited toll-free telephone consultation with District personnel

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the regulatory basis of accounting, and for compliance with applicable laws and regulations, and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected 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 of each opinion unit 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 affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud 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 school district received in

communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the regulatory basis of accounting. 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 include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and 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 other 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.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bledsoe, Hewett & Gullekson CPAs PLLLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner 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 the 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 PLLLP 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 or 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 date or for any additional period requested by the Oklahoma State Department of Education. If we are aware that a federal awarding agency 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 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 **\$7,500**. 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. 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.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Governing Board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will 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 opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Mr. Trent Parrish, Superintendent
Sterling Public Schools
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We appreciate the opportunity to be of service to the Sterling Independent School District 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 attached copy and return it to us.

Sincerely,

Bledsoe, Hewett & Gullekson CPAs PLLP

RESPONSE:

This letter correctly sets forth the understanding of the Sterling Public Schools

By: _____

Title: _____

Date: _____

Ryan Walters
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
2024-2025 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 2024-2025 fiscal year beginning July 1, 2024 and ending June 30, 2025.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2025.

ATTEST:

_____	_____	
Clerk	President	
_____	_____	_____
District	County	County/District Number
Approved this _____	Day of _____	2025.

Bledsoe, Hewett & Gullekson, CPAs, PLLLC

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, 2025

Contracts dated prior to January 20, 2025, will **not** be accepted.

Contracts which do not contain **all** of the above provisions **will not** be accepted.

AGREEMENT

BY AND BETWEEN

THE OKLAHOMA DEPARTMENT OF AGRICULTURE, FOOD, AND FORESTRY

AND

STERLING PUBLIC SCHOOL

This Agreement by and between the Oklahoma Department of Agriculture, Food, and Forestry (Department), P.O. Box 528804, Oklahoma City, Oklahoma 73152-8804 and Sterling Public School, 400 S. Second St., Sterling, OK 73567, is accepted by both the Department and Sterling Public School for the purpose of fulfilling the objectives and provisions of the Oklahoma Local Food for Schools Program (OKLFS) and pursuant to the OKLFS rules.

NAME OF PROJECT

Oklahoma Local Food for Schools Program (OKLFS)

PURPOSE

The Oklahoma Local Food for Schools Program is state funded. Sterling Public School will utilize the grant money to purchase unprocessed or minimally processed food in accordance with the OKLFS Grant application submitted to and held on file by the Department.

AGREEMENT TERMS

This Agreement shall not exceed Ten Thousand Dollars (\$10,000.00) in state funds. Total funds available for this Agreement shall be disbursed in increments based upon compliance with the OKLFS program, and payable on a cost reimbursable basis pursuant to paid invoice/receipts submitted to ODAFF by Sterling Public School. No expenditures shall be made pursuant to the Agreement until after receiving a copy of the purchase order. All invoices for monies pursuant to this Agreement shall contain only expenditures that occurred during the term of the Agreement. All reports, invoices, and correspondence regarding this Agreement shall include the purchase order number for the benefit of all parties.

DURATION

This Agreement shall be valid and in effect only after it is signed, dated, and a purchase order issued (Effective Date) and shall conclude on June 30, 2026. This Agreement shall remain in effect until the expiration date, or until thirty (30) days after written notice has been given by either party of their intent and desire to terminate the Agreement.

TERMINATION AND AMENDMENTS

This Agreement may be modified by mutually acceptable written amendments, and an addendum shall be duly executed by authorized officials of the Department and Sterling Public School. Either party may request termination of this Agreement upon thirty (30) days written notice to the other party. Early termination of this Agreement shall require an amendment to this Agreement and may require reimbursement up to the Agreement amount. During the effective term of the Agreement should funding be increased, reduced or limited, the Department may increase, reduce or limit the monies available pursuant to this Agreement via issuance of a change order.

STERLING PUBLIC SCHOOL AGREES

1. To purchase food that is unprocessed or minimally processed in Oklahoma and is grown or raised within the State of Oklahoma.
2. To purchase unprocessed or minimally processed food from the approved vendor list at www.ag.ok.gov and submit three (3) bids for unprocessed or minimally processed food from the approved vendor list.
3. To submit invoices and proof of expenditure documentation not to exceed Ten Thousand Dollars (\$10,000.00) upon issuance of the purchase order by June 30, 2026. After June 30, 2026, funds will be released from the existing purchase order.
4. To provide the Department any information needed or requested to demonstrate the effectiveness of the program.
5. That a failure to comply with all of the terms and provisions of this Agreement shall result in a suspension of eligibility for all other Department loan or grant programs and participation in any Department promotional program until such time that all terms and provisions of this Agreement are completed.
6. To retain all necessary records, books, and any other reasonably necessary documentation relating to the nature, time, and scope of the Agreement, regardless of form, for a period of seven (7) years following completion or termination of the Agreement. If an audit, litigation, or other action involving the records is commenced before the end of the seven (7) year retention period, the records shall be maintained for two (2) years from the date that all issues arising out of the action are resolved.
7. To allow the State Auditor or any other auditor specified by the Department to conduct an examination of any and all pertinent records, including books, documents, papers, records, accounting procedures and practices, claims, and other data regardless of type whether in written form, computer data, or any other form filed or produced relating to Sterling Public School's performance under this Agreement or any of its subcontractors engaged in the performance of or involving any transactions related to this Agreement.
8. And certifies that the school and all proposed subcontractors, whether known or unknown at the time this Agreement is executed or awarded, are in compliance with 25 O.S. § 1313 and participate

in the Status Verification System. The Status Verification System is defined in 25 O.S. §1312 and includes but is not limited to the Free Employee Verification Program (E-Verify) available at www.dhs.gov/E-Verify.

DEPARTMENT AGREES

1. To reimburse Sterling Public School upon receipt of properly submitted paid invoices or receipts, an amount not to exceed Ten Thousand Dollars (\$10,000.00) of OKLFS funds to support the designated Project.
2. To provide payment to Sterling Public School within forty-five (45) days upon receiving a proper invoice.
3. To assign a purchase order to initiate the Project work to Sterling Public School.

COMPLIANCE

This Agreement is made expressly subject to, and the parties expressly agree to comply with and abide by, all of the laws of the United States and of the State of Oklahoma and any political subdivision where any portion of the Agreement is to be performed, including all rules and regulations now existing or that may be promulgated in accordance with all laws applicable in any way to the performance of this Agreement including, but not limited to, the Occupational Safety and Health Act and the Fair Labor Standards Act. The parties shall comply with all local, state, and federal laws regulating employment practices, including those prohibiting discrimination based on sex, race, religion, creed, color, ethnic background, age, and disabilities. Acceptance of this Agreement constitutes awareness of and compliance with the requirements of the aforementioned laws and the Americans with Disabilities Act.

SEVERABILITY

If any provision of this Agreement is found illegal, invalid, or unenforceable under present or future laws effective during the term of this Agreement or any renewal or extension of this Agreement, then it is the intention of the undersigned parties that the remainder of this Agreement shall not be affected. Additionally, for each provision of this Agreement found illegal, invalid, or unenforceable the parties shall add as an amendment to this Agreement a valid and enforceable provision as similar as possible to the terms contained in the unenforceable provision.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the last date written below.

For: **STERLING PUBLIC SCHOOL**

For: **OKLAHOMA DEPARTMENT OF
AGRICULTURE, FOOD, AND FORESTRY**

By: _____

By: _____

(Signature)

(Signature)

(Printed Name and Title)

(Printed Name and Title)

Date: _____

Date: _____



Ronita Bridges <rbridges@sterling.k12.ok.us>

Oklahoma Local Food for Schools - contract

1 message

Ashley Bender <Ashley.Bender@ag.ok.gov>

To: "rbridges@sterling.k12.ok.us" <rbridges@sterling.k12.ok.us>

Fri, Feb 21, 2025 at 9:34 AM

Good morning,

I have attached the contract for the Oklahoma Local Food for Schools Grant. Please sign and return the contract to me by email ALONG WITH YOUR THREE BIDS. If possible, please scan all the bids into one document for ease of paperwork. Once I receive the signed contract and bids, I will set up a purchase order and send you a copy along with the fully executed contract. DO NOT MAKE ANY PURCHASES UNTIL YOU RECEIVE THE PURCHASE ORDER FROM ME. Please let me know if you have any questions.

Thanks!
Ashley

Ashley Bender | Certified Procurement Officer

Oklahoma Department of Agriculture, Food and Forestry

2800 N. Lincoln Blvd. OKC, OK 73105

405.522.5509



 Sterling Public School.pdf
112K

DIABETES MEDICAL MANAGEMENT PLAN

This plan was created by the personal health care team of _____. This document sets out the health services that may be needed by the student at school.

The student shall be permitted to attend to the management and care of the diabetes of the student as follows:

1. Performing blood glucose level checks;
2. Administering insulin through the insulin delivery system used by the student;
3. Treating hypoglycemia and hyperglycemia;
4. Possessing on his/her person at any time any supplies or equipment necessary to monitor and care for the diabetes of the student; and
5. Otherwise attending to the management and care of the diabetes of the student in the classroom, in any area of the school or school grounds, or at any school-related activity. A private area will be available for the student to attend to the management and care of the student’s diabetes.

The school nurse or a volunteer diabetes care assistant will assist the student with the management of their diabetes care as provided in this plan. The specific person assigned to assist this student is: _____.

The parent or legal guardian has given written consent for a school nurse, a school employee trained by a health care professional, or a volunteer diabetes care assistant to provide diabetes care in accordance with state law requirements including but not limited to the administration of glucagon to a student experiencing a hypoglycemic emergency.

In addition to the above, the following shall be included as a part of the student’s diabetes management plan:

Agreed this ____ day of _____, 20__.

Parent or Guardian of Student

Principal (or designee)

School Nurse

Physician of Student

REFERENCE: 70 O.S. §1210.196.1, et seq.

HYPOGLYCEMIC EMERGENCY PROCEDURES

In the event a student is believed to be having a hypoglycemic emergency, a school employee shall contact 911 immediately. The employee will notify the parent or legal guardian of the student as soon as possible.

The school district has decided to stock glucagon to treat a student with diabetes who experiences a hypoglycemic emergency or to provide glucagon when a student’s prescribed glucagon is not available on site or has expired. The Superintendent shall designate the employee who will be responsible for obtaining the glucagon at each school site. The glucagon shall be maintained on school premises in accordance with the manufacturer’s instructions.

The parent or legal guardian of each student who has a diabetes management plan will be notified that the district has a school nurse, a school employee trained by a health care professional, or a volunteer diabetes care assistant who may administer, with parent or legal guardian written consent, but without a health care provider order, glucagon to a student with diabetes whom the employee in good faith believes is having a hypoglycemic emergency or if the student’s prescribed glucagon is not available on site or has expired.

A waiver of liability must be executed by a parent or legal guardian and must be on file prior to the administration of glucagon. This waiver of liability is effective for the school year for which it is granted and shall be renewed each subsequent school year.

REFERENCE: 70 O.S. §1210.196.9