

AGENDA
Regular Meeting
Frontier Board of Education
Monday, May 11, 2026 @ 8:00 AM
Boardroom, Administrative Wing
17750 Valley Rd
Red Rock, Oklahoma 74651

1. Call to order and establish a quorum.
2. Flag salute and presentation of Students of the Month.
3. Administrative Reports:
 1. PreK-4 Principal Report
 2. 5-8 Principal Report
 3. 9-12 Principal Report
 4. Superintendent / Plant Report
- 4.
5. Consent Agenda
 - 5.a. Minutes of April 13, 2026 regular meeting.
 - 5.b. Treasurer's report
 - 5.c. Approval of the monthly financial report of activity funds
 - 5.d. Temporary Appropriations for the fiscal year 2026-2027.
 - 5.e. Sylogisted software service agreement for 2026-2027 fiscal year.
 - 5.f. Barlow Education contract for FY27 Federal Programs services.
 - 5.g. Today's Therapy Solutions 2026-27 Occupational Therapy Agreement
 - 5.h. Drug and Alcohol Testing Service Agreement with Quality Choice Testing, LLC for students and bus drivers FY27.
 - 5.i. General Fund FY26 PO#538-584, closed items, and change orders
 - 5.j. Building Fund FY26 PO#72-74, closed items, and change orders
 - 5.k. May payments as reviewed by the auditing committee

6. Discussion and possible action on the Superintendent's recommendation to grant Non-District Administrative Rights in the Grants Management System (GMS) on the Oklahoma State Department of Education's Single Sign On (SSO) to Barlow Educational Services representative; Marty Lewis. Said Non-District Administrative rights authorize the Barlow Educational Services representative listed full access to enter and submit forms/claims on behalf of the district in consultation with the District Superintendent.
7. Discussion and possible action to approve and sign an engagement letter with David Clanin, CPA and contract for audit for the 2025-2026 fiscal year, to be conducted during the 2026-2027 fiscal year.
8. Discussion and possible action to surplus ag drill press and construction class band saw
9. Proposed executive session to discuss the Superintendent's evaluation, teacher resignation, and additions to the Summer Help List. Title 25 OKLA. STAT. § 307(B) (1)
 - 9.a. Vote to convene or not to convene into executive session.
 - 9.b. Acknowledge board's return to open session.
 - 9.c. Executive session compliance announcement
10. Discussion and possible action to approve additions to the Summer Help List as attached.
11. Discussion and possible action to accept the resignation of Jason Collins.
12. New Business
13. Vote to adjourn.

This agenda was posted on the front door at the superintendent's office on May 7, 2026 at 3:30pm, by Kelli Beguin.

Regular Meeting
Monday, April 13, 2026 8:00 AM Central

Boardroom, Administrative Wing
17750 Valley Rd
Red Rock, Oklahoma 74651

Attendance Taken at 8:01 AM.

Cruz Conneywerdy: Present
Cheryl Lane: Present
Velda Rocha: Present
Gary Williams: Present
Dennis Wilson: Present

1. Call to order and establish a quorum

2. Acknowledge new term of office for seat #1 Dennis Wilson and #3 Velda Rocha

3. Reorganization of the Board of Education Officers:

1. President
2. Vice-President
3. Clerk

Motion to reorganize board. Dennis Wilson - President, Gary Williams - Vice President, and Cheryl Lane - clerk. This motion made by Cheryl Lane and second by Velda Rocha; Carried.
Cruz Conneywerdy: Yea
Cheryl Lane: Yea
Velda Rocha: Yea
Gary Williams: Yea
Dennis Wilson: Yea

4. Board president to appoint two members to serve on the auditing committee and one member as Legislative Liaison
Board President appointed Cruz Conneywerdy and Velda Rocha to the audit committee. Gary Williams appointed as Legislative Liaison.

5. Flag salute and presentation of Students of the Month.

6. Administrative Reports:

1. PreK-4 Report
2. 5-8 Principal Report
3. 9-12 Principal Report
4. Superintendent and Plant Report

7. Consent Agenda

Motion to approve Consent Agenda. This motion, made by Cheryl Lane and seconded by Cruz Conneywerdy, Carried.
Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis

Wilson: Yea
Yea: 5, Nay: 0

a. Minutes of March 9, 2026 Regular meeting

b. Treasurer's report

c. Approval of the monthly financial report of activity funds

d. 2026-27 School Calendar

e. Department of Rehabilitation Services Transition School-to-Work FY27 contract.

f. Summer Food Program May FY26

g. General Fund FY26 #490-537, change orders, and closed items
GF PO- \$95,189.26; Change Orders - \$214.24; Closed Items - \$6,177.56

h. Building Fund FY26 #65-71, change orders, and closed items
BF PO - \$19,688.00, Change Orders - \$4,506.13, Closed Items - \$0.00

i. April payments as reviewed by the auditing committee

8. Discussion and possible action to switch Insurance agencies to Brittain and Associates, Inc. Motion to switch insurance agencies to Brittain and Associates, Inc. This motion, made by Cruz Conneywerdy and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea
Yea: 5, Nay: 0

9. Discussion and possible action to approve stipends for the FY26 Teachers of the Year and Support Staff of the Year.

Motion to approve stipends for the FY26 Teachers of the Year and Support Staff of the Year. This motion, made by Cruz Conneywerdy and seconded by Cheryl Lane, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea
Yea: 5, Nay: 0

10. Discussion and possible action to accept 2026 engagement letter with Turner & Associates, PLC for the 25-26 compilation report and the 2026-27 Estimate of needs.

Motion to accept 2026 engagement letter with Turner & Associates, PLC for the 25-26 compilation report and the 2026-27 Estimate of needs. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea
Yea: 5, Nay: 0

11. Discussion and possible action to declare items in the attached list as surplus

Motion to declare items in the attached list as surplus. This motion, made by Gary Williams and seconded by Cheryl Lane, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis

Wilson: Yea
Yea: 5, Nay: 0

12. Proposed executive session to discuss rehire of certified staff listing on Schedules A & B and support staff on Schedule C for FY27, Summer Help List, hiring a music teacher, and teacher resignation.

Title 25 OKLA. STAT. § 307(B) (1)

Motion to convene into executive session. This motion, made by Cruz Conneywerdy and seconded by Cheryl Lane, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

a. Vote to convene or not to convene into executive session.

b. Acknowledge board's return to open session.

c. Executive session compliance announcement.

The board of education went into executive session at 9:01 am to discuss the rehiring of staff, Summer Help, hiring a music teacher, and teacher resignation as per 25 O.S. Section 307(B)(1). Present in the executive session were Cruz Conneywerdy, Cheryl Lane, Velda Rocha, Gary Williams, Dennis Wilson and Superintendent, Erron Kauk. The board returned to open session at 9:44 am. No action was taken by the board of education.

13. Discussion and possible action to rehire certified staff listed on Schedules A & B and support staff Schedule C for the 2026-2027 school year.

Motion to rehire certified staff listed on Schedules A & B and support staff Schedule C for the 2026-2027 school year. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

14. Discussion and possible action to approve employment of Summer Help list for May 2026 - July 2026.

Motion to approve employment of Summer Help list for May 2026 - July 2026. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

15. Discussion and possible action to rehire Gina Conneywerdy and LuAnn Wright for FY27.

Board members Cruz Conneywerdy and Gary Williams did not participate in the discussion or vote of item 15 regarding the employment of Gina Conneywerdy and LuAnn Wright.

Motion to rehire Gina Conneywerdy and LuAnn Wright made by Velda Rocha and seconded by Cheryl Lane; Carried.

Cheryl Lane: Yea
Velda Rocha: Yea

Dennis Wilson: Yea

16. Discussion and possible action to hire Liliana Jackson as the music teacher for school year 26-27.

Motion to hire Liliana Jackson as the music teacher for school year 26-27. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

17. Discussion and possible action to accept the resignation of Michelle Humble.

Motion to accept the resignation of Michelle Humble. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

18. New Business

No new business

19. Adjourn

Motion to adjourn at 9:48 a.m. This motion, made by Cheryl Lane and seconded by Gary Williams, Carried.

Cruz Conneywerdy: Yea, Cheryl Lane: Yea, Velda Rocha: Yea, Gary Williams: Yea, Dennis Wilson: Yea

Yea: 5, Nay: 0

APPLICATION FOR TEMPORARY APPROPRIATIONS

WHEREAS: The needs of the Board of Education of Frontier Public School
District No. 1004, of Noble County, require the immediate approval of
temporary appropriations for the fiscal year 2026_27 :

NOW, THEREFORE, BE IT RESOLVED, that the County Excise Board of Noble
County is hereby requested to approve temporary appropriations to the extent of and not to
exceed one hundred (100%) percent of the total estimated funds available to said Board as
follows:

	REQUESTED APPROPRIATIONS
General Fund Current Expense	\$ <u>9,014,246.80</u>
Building Fund	\$ <u>4,591,043.52</u>
Child Nutrition Fund	\$ _____

APPROVED AND ADOPTED this 11th day of May, 2026.

THE BOARD OF EDUCATION

Frontier 1004
(Name of School District) (No.)

Noble County, Oklahoma

ATTEST:

Clerk

President

APPROVED by the _____ County Excise Board this _____ day of _____.

THE COUNTY EXCISE BOARD

_____ County, Oklahoma

Chairman

Member

Member

ATTEST:

County Clerk



Software Service Order Agreement

Term of Agreement: 7/1/2026 - 6/30/2027

Customer: FRONTIER PUBLIC SCHOOLS

Addr: P.O. BOX 130
RED ROCK OK 74651-0130

October Membership: 328

SYLOGISTED, INC.

Addr: 908 EAST 35TH STREET
SHAWNEE, OK 74804

Phone: (800)749-5691 **Email:** accounts@sylogist.com

Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

Description	Total
Appropriated Funds	\$3,588.32
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$1,065.00
Activity Funds	\$530.00
Personnel	\$1,065.00
Purchase Requisition	\$1,065.00
Fixed Assets	NA
Document Management	NA
Time & Talent	NA
Accounting Query Designer	NA

Total 2026-2027 Fiscal Year Charges: \$7,313.32

Terms and Conditions

- The software charge includes phone support for one (1) designated contact per application, excluding Document Management. Additional contacts can be added at an additional cost. SylogistEd, Inc. shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. SylogistEd, Inc. shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$1000.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS mileage rate. Additional time is \$165.00 per hour.
- For each renewal, the fees may, at SylogistEd's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
- Customer agrees that SylogistEd, Inc. shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

1. Definitions.
 - (a) Application means the software and other material used by SylogistEd, Inc. to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.
 - (b) Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.
 - (c) Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
 - (d) Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.
 - (e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).
 - (f) Privacy Policy and Terms of Service means the SylogistEd, Inc. Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.
 - (g) Service shall have the meaning set forth in the SylogistEd, Inc. Privacy Policy and Terms of Service.
 - (h) Service Order Agreement means the Software Service Order Agreement delivered by SylogistEd, Inc. to Customer which sets forth the service and fees for the current fiscal year.
 - (i) Usage Data means any data that SylogistEd, Inc. collects or generates during the performance of the Service, including non-confidential elements of Customer Data.
2. Service.
 - (a) SylogistEd, Inc. Obligations. SylogistEd, Inc. hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service; and (iv) to notify customer promptly of any such unauthorized access to, or use of, the Service that SylogistEd, Inc. becomes aware of (provided SylogistEd, Inc. is not required to actively monitor the Customer's account access).
 - (b) Customer Obligations. Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify SylogistEd, Inc. promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require SylogistEd, Inc. to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii) to accurately represent Customer's use of the Service and data obtained from the Service.
3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and SylogistEd, Inc. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.
4. Access to the Service, Attribution, and Charges.
 - (a) Customer Accounts. Customer must provide SylogistEd, Inc. with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.
 - (b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.
5. Availability, Maintenance, and Technical Support.
 - (a) Availability & Maintenance. SylogistEd, Inc. will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.
 - (b) Technical Support. Unless otherwise provided in the Service Order Agreement, SylogistEd, Inc. will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.
6. Third-Party Software Integration Acknowledgements, Representations, and Agreements. SylogistEd, Inc. will provide software as part of the Service that will allow the Customer to share data with third-party applications.
 - (a) It is understood and agreed that SylogistEd, Inc. is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.
 - (b) It is understood and agreed that SylogistEd, Inc. is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall SylogistEd, Inc. be deemed to be a direct or indirect transferor of information/data to any third party. SylogistEd, Inc. is only providing software that will allow the Customer to share data with third-party applications.
 - (c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
 - (d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance

Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, SylogistEd, Inc. for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that SylogistEd, Inc. could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data is transferred by it to a third party.

7. Intellectual Property Rights.

(a) SylogistEd, Inc. Intellectual Property. SylogistEd, Inc. and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no SylogistEd, Inc. Intellectual Property Rights are granted to Customer.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants SylogistEd, Inc. a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by SylogistEd, Inc. and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. SylogistEd, Inc. shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.

(d) Derivatives and Compilations of Usage Data. SylogistEd, Inc. shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.

8. Privacy and Personal Information. (a) SylogistEd, Inc.'s Privacy Policy. SylogistEd, Inc.'s Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.com/privacy-policy>.

9. Term; Termination.

(a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or SylogistEd, Inc.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges.

SylogistEd, Inc. may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

(c) Breach. SylogistEd, Inc. may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of SylogistEd, Inc.'s notice to Customer.

10. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to SylogistEd, Inc. or its third-party licensor (as appropriate), and SylogistEd, Inc. hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information").

Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight



courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from SylogistEd, Inc. to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

- 12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
- 13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
- 14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. SylogistEd, Inc. reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By: Grant McLamon

Date Prepared: 4/4/2026

Accepted By (please circle one): Superintendent / Board President

Signature: _____

Date Accepted: _____



DATE: February 3, 2026
TO: Erron Kauk, Superintendent
Frontier Public Schools
FROM: Marty Lewis
RE: Federal Programs Management

A. Project Goals:

1. To review and evaluate the District’s current federal programs.
2. To provide recommendations designed to create more flexibility in the usage of federal funds for local educational needs.
3. To provide updates and technical assistance throughout the year as programs are implemented.
4. To manage the paperwork necessary for planning, preparation of applications for Title I-A, Title II-A, Title IV, and Title V-B.
5. To manage the paperwork necessary for planning, preparation of applications for IDEA-B – Special Education.

B. Project Format:

1. Review State Department of Education reports related to the District’s federal programs.
2. On-site visitation and consultation with Superintendent and others as needed. Assist with targeting and realigning of programs in order to meet current district needs.
3. Discuss recommendations and use of federal funds with the Superintendent.
4. Prepare paperwork for all designated programs and submit to the appropriate agency in a timely manner.

C. Personnel Assigned to Complete the Project:

1. All work assignments will be facilitated/completed by Marty Lewis in conjunction with other Barlow Staff Associates.

D. Project Fee:

Project Goals: #1-4	\$5,880
OROS Member Discount	(\$ 588)
Project Goal: #5	\$1,500
TOTAL	\$6,792

CONTRACT

THIS AGREEMENT is made by the between Frontier Independent School District Number Four of Noble County ("School District") and Barlow Education Management Services, LLC ("Barlow")

RECITALS:

This School District desires to employ Barlow and Barlow desires to be employed by the School District to perform the services outlined in the "project goals" and "project format" sections of the attached **Federal Program Management Proposal**.

Wherefore, the School District and Barlow covenant and agree to be bound as follows:

1. The School District agrees to compensate Barlow for services rendered at the annual rate of Six Thousand Seven Hundred Ninety-two dollars (\$6,792.00), payable at the rate of Five Hundred Sixty-six dollars (\$566.00) per month.
2. Expenses shall be reimbursed upon presentation of a statement, including written receipts whenever applicable, on the following schedule:
 - a. Mileage shall be compensated at the current Internal Revenue Service rates.
 - b. Meals and lodging expenses necessary in order to perform the work outlined herein will be reimbursed at the actual cost; not to exceed Fifteen dollars (\$15.00) per meal.
 - c. Duplicating, telephone, postage and other normal and reasonable business expenses shall be reimbursed at actual cost.
3. It is understood between the parties that Barlow will provide the services outlined in the attached proposal in a professional, timely and competent manner. Any additional projects not listed in the agreement; such as School Improvement, can be performed by Barlow at additional costs. It is further understood that since such services are based in part upon financial and other data provided to Barlow by the School District, that the summaries and recommendation provided by Barlow to the School District are only intended to be advisory in nature and that the School District recognizes its responsibility to make all final decisions.
4. This Agreement shall remain in full force and effect from July 1, 2026 through June 30, 2027.

FRONTIER INDEPENDENT SCHOOL DISTRICT NUMBER
FOUR OF NOBLE COUNTY, OKLAHOMA

BY: _____

BARLOW EDUCATION MANAGEMENT SERVICES, LLC

BY:  _____



TODAY'S THERAPY
SOLUTIONS

AGREEMENT

2026-2027 Occupational Therapy

This Occupational Therapy Services Agreement (the "Agreement") dates as of July 1, 2026, is between Frontier Public Schools with a notice address of 17750 Valley Road, Red Rock, OK 74641, and Today's Therapy Solutions ("Consultant"), with a notice address of 200 NW 66th Street, Suite 925, Oklahoma City, OK 73116.

RESPONSIBILITIES AND SCOPE OF WORK

Today's Therapy Solutions agrees to the following:

Occupational Therapy Services. Today's Therapy Solutions agrees to make available to Frontier Public Schools the services of a certified occupational therapist (the "OTR") and a certified occupational therapy assistant (the "COTA") during the term of this Agreement, and such additional time as the parties may agree for the compensation set forth herein. The specific starting date for OTR's delivery of Services will be mutually determined by Today's Therapy Solutions and Frontier.

OTR Duties. The OTR shall provide such occupational therapy services as indicated by the Frontier's student's Individualized Education Program or 504 Accommodation Plan. The OTR Services shall include, without limitation, establishing a plan of care, recording student's progress, preparing materials and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, and completing paperwork as requested no later than the 10th of the month following the month in which the OTR Services were provided. All equipment and materials to be used in treatment together with documentation forms will be provided by Frontier Public Schools.

COTA Duties. The COTA shall work under the direct supervision of an OTR and provide such occupational therapy services as indicated by the Frontier Public Schools' student's Individualized Education Program or 504 Accommodation Plan. The COTA Services shall include, without limitation, following the established plan of care, recording student's progress, preparing materials and assembling equipment used during treatment, participation in student-focused meetings and program-focused meetings, and completing paperwork as requested no later than the 10th of the month following the

month in which the COTA Services were provided. All equipment and materials to be used in treatment will be provided by Frontier Public Schools.

ALLOWABLE COST AND PAYMENT

Frontier Public Schools agrees to pay Today's Therapy Solutions the sum of \$75.00 per hour for the OTR Services for up to 8 hours per day, including drive time, paperwork, time at school providing services, and attending meetings. In addition, Frontier Public Schools agrees to reimburse Today's Therapy Solutions for mileage at the current state-approved mileage rate for travel required to provide such services.

Frontier Public Schools agrees to pay Today's Therapy Solutions the sum of 60.00 per hour for the COTA Services for up to 8 hours per day, including drive time, paperwork, time at school providing services, and attending meetings.

In addition, Frontier Public Schools agrees to reimburse Today's Therapy Solutions for mileage at the current state-approved mileage rate for travel required to provide such services.

Today's Therapy Solutions agrees to bill Frontier Public Schools monthly for the OTR/COTA Services, and except as otherwise provided herein, Frontier Public Schools agrees to pay each monthly invoice within thirty (30) days of receipt. Each invoice shall contain a detailed statement of the OTR/COTA Services performed, including dates and times. Today's Therapy Solutions agrees and acknowledges that all required documentation must be submitted to Frontier Public Schools no later than the 10th day of the month following the month in which the OTR/COTA Services were provided, and that Frontier Public Schools has no obligation to forward payment to Today's Therapy Solutions until Frontier Public Schools has been provided with the required documentation.

SPECIAL PROVISIONS

The parties agree that **Today's Therapy Solutions** personnel are working under this contract as a private entity and are not an employee of FRONTIER Public Schools; and therefore, not entitled to any employee benefits such as annual or sick leave, medical or life insurance, etc. Both **Today's Therapy Solutions** and FRONTIER PUBLIC SCHOOLS understand and agree that any personnel assigned pursuant to this **Agreement** shall perform all services as an independent contractor and not as an employee, agent, partner, or venture participant of FRONTIER PUBLIC SCHOOLS.

Today's Therapy Solutions agrees to comply with all State and Federal law and regulations that are applicable to this agreement. This **Agreement** contains the complete agreement between the parties with respect to the subject matter thereof and may not be

modified except by written agreement signed by both parties. This **Agreement** supersedes all previous written or oral agreements between the parties.

Certification and Licensure. Today's Therapy Solutions represents and warrants that the OTR/ COTA Services will be provided only by a certified occupational therapist and certified occupational therapy assistant licensed by the State of Oklahoma. Today's Therapy Solutions further warrants that it has conducted sex offender background checks on the OTR/ COTA and determined that neither has a criminal history.

Confidentiality. Today's Therapy Solutions agrees that the OT/ COTA shall adhere to all state and federal laws regarding the confidentiality and privacy of the education records and patient healthcare records of students and students with disabilities.

Insurance. Today's Therapy Solutions represents and warrants that each OTR/ COTA is insured under Today's Therapy Solutions' workers compensation insurance policy and under Today's Therapy Solutions' professional liability policy in a minimum amount of \$1,000,000.00 per incident/occurrence and \$3,000,000.00 aggregate, and that such insurance covers the OTR when they are providing the OTR/ COTA Services under this agreement. Today's Therapy Solutions agrees to maintain each of the foregoing insurance policies at all times while this Agreement is in effect and agrees to notify Frontier Public Schools immediately should any of the foregoing policies be cancelled. Today's Therapy Solutions will provide Frontier Public Schools with copies of the foregoing insurance policies.

OSHA and Background Checks. Today's Therapy Solutions represents and warrants that the assigned OTRs / COTAs have received training in the prevention of exposure to blood borne pathogens and other potentially infectious materials in accordance with the OSHA Standard on Blood borne Pathogens ("OSHA training") and agrees to provide Frontier Public Schools with written verification of same. Today's Therapy Solutions further represents and warrants that the OTRs have not been convicted of a felony, a sex offense subject to the Sex Offenders Registration Act in Oklahoma or the sex offender registration provisions of another state or federal law. Today's Therapy Solutions agrees to provide Frontier Public Schools with written consent for the OTRs/ COTAs for Frontier Public Schools to conduct such background checks and criminal history investigations as Frontier Public Schools may request from time to time during the term of this Agreement.

Employment of OTR. Frontier Public Schools agrees that it will not hire or contract directly with any OTR/ COTA provided by Today's Therapy Solutions under this Agreement during the term of this Agreement for a period of one year following the expiration or termination of this Agreement.

Miscellaneous. This agreement embodies the entire agreement and understanding between Frontier Public Schools and Today's Therapy Solutions relating to the subject matter of this Agreement, and supersedes all previous communications, representations, understandings, and agreements, whether oral or written. This Agreement is to be

governed by and construed in accordance with the laws, excluding the conflicts laws, of the State of Oklahoma. This Agreement may be amended only in a writing signed by both parties. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then that provision will be severed from this Agreement and any remaining provisions will continue in full force and effect. This Agreement shall be binding upon and insure to the benefit of and be enforceable by the parties to this Agreement and their respective successors and permitted assigns. This Agreement may not be assigned by either party without the prior written consent of the other party. No waiver by either party hereto of any breach of any provision herein shall constitute waiver of any other provision nor shall such waiver constitute consent that the breach may continue or that any other breach will be waived. In the event of any suits or actions or other proceedings to enforce the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorney fees and other costs and expenses incurred therein. The confidentiality provisions of this Agreement shall survive the termination of this Agreement.

TERM OF CONTRACT AND RENEWAL

The term of this agreement shall begin July 1, 2026 and expire June 30, 2027. Either party may terminate this Agreement upon fourteen (14) days' written notice.

It is agreed that Frontier Public Schools may terminate this contract at any time before the end of the fiscal year for any reason after giving Today's Therapy Solutions a 30-day written notice of termination. It is further agreed that Frontier Public Schools may terminate this Contract immediately if Today's Therapy Solutions fails to provide services in accordance with this contract or in any way breaches any of the provisions of the Contract.

Approved by the Frontier Public Schools on the _____ day
of _____, _____.

Today's Therapy Solutions

FRONTIER Public Schools

Date

Date

Attest:

DRUG AND ALCOHOL TESTING SERVICE AGREEMENT

This Agreement is the contract between Quality Choice Testing, LLC, an Oklahoma limited liability company and Frontier Public Schools, here in after referred to as the "Client" under which the following terms and conditions apply:

Scope of Services: Quality Choice Testing to provide lab staff to do on-site urine/saliva sample collection and transport for screening.

Laboratory Analysis: All samples, unless otherwise arranged, be tested on CLC machine with positives confirmed on LC/MS machines. Results will be sent to authorized staff. Results will be provided no later than 1 week from testing date. All positive confirmations will be reviewed by Lab Director.

Fees for Services

\$55 per test DOT (Urine test) drivers if we test students also.

\$75 per test for drivers only (minimum of 5 drivers per visit)

\$25 per test for student test minimum of 10 students

\$20 for big test at begin of school year (70 or more)

\$20 confirmation fee for all positive tests

Term of Agreement: The Agreement shall be for a term of one (1) year beginning on July 1, 2026 and will automatically renew for an additional year upon each anniversary date. Either party can terminate this Agreement with thirty (30) days written notice with or without cause.

Indemnification: By signing this Agreement, the Client acknowledges and agrees to the utilization of Quality Choice Testing drug/breath collection services per the Quality Choice Testing protocol and agrees to hold harmless Quality Choice Testing from any and all claims, including but not limited to losses, damages, injuries to persons, or act of negligence, arising out of Quality Choice Testing use of said procedures on behalf of the Client. However, no indemnification or hold harmless shall apply to Quality Choice Testing own negligence in not reasonably following said procedures/protocols for workplace drug testing programs as such may be amended from time to time.

Attorney's Fees: If any contested action is brought to enforce, modify, interpret or void the provisions of this Agreement, then the prevailing party shall be entitled to reasonable attorneys' fees as well as appropriate relief.

Entire Agreement: This Agreement constitutes the entire Agreement between the Parties with respect to Services and supersedes any and all prior agreements and understandings, whether written or oral, between the Parties.

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Amendment: This Agreement may not be amended or modified in any respect except by an agreement in writing executed by both Parties.

Severability: In the event that any of the provisions of this Agreement are deemed invalid or unenforceable, the remaining provisions shall be construed and enforced as if the invalid or unenforceable provisions were not contained herein.

Governing Law and Venue: This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of Oklahoma without reference to conflicts of law principles. Venue shall lie exclusively in Oklahoma County, State of Oklahoma.

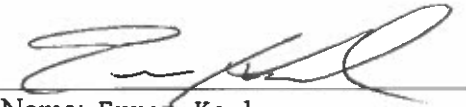
Waiver of Breach: Non-action by any Party in response to a breach of any provision of this Agreement shall not operate or be construed as a waiver of any rights hereunder or acceptance of any subsequent breach of any provision of this Agreement. Any waiver must be in writing and signed by the applicable Party.

Change of Information:

Each Party agrees to notify the other, in writing, of any changes in address, hours of service, phone number, or other contact information.

The undersigned understands and agrees to the terms and services outlined in this agreement.


Client: Frontier High School

By: 

Printed Name: Erron Kauk

Its: Superintendent

Quality Choice Testing

By: 

Printed Name: Terry Middleton

Its: Business Development Specialist

**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
2025-2026 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 2025-2026 fiscal year beginning July 1, 2025 and ending June 30, 2026.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2026.

ATTEST:

_____ Clerk	_____ President
FRONTIER	NOBLE 1 - 4
_____ District	_____ County County/District Number
Approved this _____	Day of _____ 2026.

DAVID CLANIN, CPA PLLC

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

MUST BE FILED NO LATER THAN JUNE 30, 2026

Contracts dated prior to January 20, 2026, will **not** be accepted.
Contracts which do not contain **all** of the above provisions will **not** be accepted.



Office:
2498 N. Third St.
Langley, OK 74301
(918) 782-3773

DAVID CLANIN
CPA PLLC
david@clanincpa.com

Mailing:
PO Box 745
Langley, OK 74350
(918) 519-8336

April 1, 2026

Superintendent of Schools
Frontier School District No. 1-4
17750 Valley Rd
Red Rock, OK 74651

We are pleased to confirm our understanding of the services we are to provide for Frontier School District No. 1-4 for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the combined fund type and account group financial statements – regulatory basis of the aforementioned school district as of and for the year ended June 30, 2026.

We have also been engaged to report on other information that accompanies Frontier School District No. 1-4's financial statements. We will subject the following other 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 a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Combining Financial Statements – Regulatory Basis

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 regulatory basis of accounting, and report on the fairness of other 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; 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 program(s) in accordance with Uniform Guidance, 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 government. 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any 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. 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.

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, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: according to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including the system of internal control, 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. 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. 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 over compliance 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 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, *Government Auditing Standards*, and the Uniform Guidance.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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 school district's compliance with provisions of applicable laws, regulations, 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 has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the school district's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the school district's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). You are responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP, (2) informative disclosures similar to those required by GAAP, and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months, if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government 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 the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance

identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. If applicable, the summary schedule of prior audit findings should be available for our review on July 1, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 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, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

ShareFile or Dropbox will be used solely as a method of exchanging information and is not intended to store the District's information. Upon completion of the engagement, data and other content will either be removed from ShareFile or Dropbox or become unavailable to our firm within a reasonable time frame 90 days.

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 electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's 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.

The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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 David Clanin, CPA PLLC 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 the Board 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 David Clanin, CPA PLLC 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 Board of Education. 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.

David Clanin, CPA PLLC is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit as soon as the year-end workpapers and financial statements are available and to issue our reports no later than the due date of the audit as prescribed under Statutes of the State of Oklahoma.

Our fee for these services will be \$6,000. Our Invoices for these fees will be rendered at the conclusion of the audit and are payable upon presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. 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.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Frontier School 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the 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.

Very truly yours,

David Clanin CPA PLLC

David Clanin, CPA PLLC

RESPONSE:

This letter correctly sets forth the understanding of Frontier School District No. 1-4.

Superintendent Signature: _____

Date: _____



Kelli Beguin <kelli.beguin@frontierok.com>

Fwd: Ag surplus Equipment

1 message

Mindy Linn <mindy.linn@frontierok.com>
To: Kelli Beguin <kelli.beguin@frontierok.com>

Mon, Apr 27, 2026 at 9:53 AM

Mindy Linn
Treasurer
Purchasing Agent
Activity Fund Custodian
Frontier Public School
580-723-4223 x112

----- Forwarded message -----

From: William Hamand <william.hamand@frontierok.com>
Date: Fri, Apr 24, 2026 at 10:18 AM
Subject: Ag surplus Equipment
To: Mindy Linn <mindy.linn@frontierok.com>

I like to request the surplus of the following equipment located in the Ag mechanics shop.

Rockwell floor standing Drill Press

William Hamand
Ag Ed Instructor
FFA advisor



Kelli Beguin <kelli.beguin@frontierok.com>

Surplus Band Saw request

1 message

Alan Bell <alan.bell@frontierok.com>

Mon, Apr 27, 2026 at 6:45 AM

To: Kelli Beguin <kelli.beguin@frontierok.com>

Kelli,

I would like to surplus the Rockwell Delta 14" band saw # 97-9878.

It died while I was using it. It will not turn on.

I was told it moved from Red Rock HS to Frontier.

Sincerely,
Alan

Additions to Summer Help List

Blake Baetz - Maintenance

Carlyn Ingmire - Book Bus

Sam Stephens - Girls Summer Basketball