

Board Minutes
Oakdale Public School Board of Education Regular Meeting
Tuesday, April 12, 2022 6:00 PM
Fine Arts Building - Auditorium

President – Todd Corbin

Vice President – Kimber Shoop

Clerk – Erin Hulsey

Minutes Clerk - Marlene Martinez-Dunn

1. **Routine Items:**

- **Call to Order**
- **Roll Call**
- **Establishment of a Quorum**
- **Possible consideration and vote to approve Agenda**

Attendance Taken at 6:00 PM.

Mr. Todd Present
Corbin:

Erin Absent
Hulsey:

Jerome
Loughridge: Present

Kimber Present
Shoop:

Present: 3, Absent: 1.

2. **Pledge of Allegiance, Moment of Silence, & Inspirational Thought**
3. **Public Comment: All meetings of the Board of Directors shall be open to the public and any regular meeting shall include an opportunity for the public to address the Board. Public Comments are limited to three (3) minutes and must be related to an agenda item or topic. Members of the public wishing to address the board must sign up before the meeting. Where several people wish to address the same subject, a spokesperson must be selected. The Board President may interrupt and terminate any comments that are not in accordance with any of these criteria or in keeping with Board Policy BED. Board members may not respond to speakers' comments. See attachment.**
4. **Staff Reports, Presentations, and/or Recognitions**
- **Superintendent's Update: Dr. Joe Pierce**
 - **Principals' Reports**
 - **Sanctioned Organization Reports**

- **Recognition of service to the Oakdale Board of Education: Jerome Loughridge**
5. **Swearing in of new school board member, Kimber Shoop, to the Oakdale Board of Education seat #3.**
 6. **Consideration, discussion, and possible action concerning the re-organization of the Oakdale Board of Education:**
 - **Todd Corbin, President**
 - **Kimber Shoop, Vice President**
 - **Erin Hulsey, Clerk**

The board approved re-organization of the Oakdale Board of Education. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr. Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughridge: Yea

Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

7. **Consent Agenda: The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:**

Consent agenda was approved. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr. Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughridge: Yea

Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

1. Approve minutes of the March 8, 2022 regular board meeting.
 2. Approve the minutes of the March 25, 2022, special board meeting.
 3. Accept Treasurer's Report including: Financial statements, fund balances, expenditures, revenue, warrants, bank summary, bond reports, and investments) for the month ending March 31, 2022.
 4. Approve Encumbrances
 5. General Fund Payments #2177-#2208
 1. Child Nutrition Payments are included with General Fund Payments
 6. Building Fund Payments #409-#425
 7. Activity Fund #250-#301
 8. Bond 34 Payments #12
 9. Bond 35 Payments-No Payments
 10. Bond 36 Payments #16-#18
8. **Business Action Items: The following items will be considered, discussed, and possible action may be taken on each one separately.**

1. Presentation, consideration, discussion, and possible action concerning the acceptance of the 2021 financial audit report as presented by the office of Jerry Putnam, CPA. The accepted and approved the 2021 financial audit as presented by Jerry Putnam. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr.

Todd
Corbin: Yea

Erin

Hulsey: Absent

Jerome

Loughr
idge: Yea
Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

2. Contract/agreement renewal for next year's audit, Jerry Putnam and Company
Approve Contract/agreement renewal for the 2022 audit, Jerry Putnam and Company. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr.

Todd
Corbin: Yea

Erin

Hulsey: Absent

Jerome

Loughr
idge: Yea
Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

3. Consideration, discussion, and possible action concerning revisions to Policy EGG: Prohibition of Race & Sex Discrimination in Curriculum & Complaint Process_rev. March-2022.
Approve revisions to Policy EGG: Prohibition of Race & Sex Discrimination in Curriculum & Complaint Process_rev. March-2022. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr.

Todd
Corbin: Yea

Erin

Hulsey: Absent

Jerome

Loughr
idge: Yea

Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

4. Consideration, discussion, and possible action concerning the construction of a crosswalk on Hefner Road between the school and Oakdale Valley neighborhood.
Approve the construction of a crosswalk on Hefner Road between the school and Oakdale Valley neighborhood. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr.
Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughr Yea
idge:
Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

9. **Executive Session: Proposed executive session to discuss certified & support personnel recommendations as listed on Exhibit A: Personnel Report. 25 O.S. Section 307(B)(1)**

1. Vote to convene or not convene in executive session.
Vote to convene into executive session at 7:11 p.m. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr.
Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughr Yea
idge:
Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

2. Acknowledge the Board's return to open session at 8:06 p.m.
3. Executive session compliance announcement read by Todd Corbin, President
10. **Discussion and possible action on personnel recommendations as listed on Exhibit A: Personnel Report.**

Approve personnel recommendations as listed on Exhibit A as recommended by the Superintendent. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr. Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughridge: Yea

Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

11. **Adjourn: Possible consideration, discussion, and vote to adjourn.**

Adjourn school board meeting at 8:07 p.m. This motion, made by Kimber Shoop and seconded by Mr. Todd Corbin, passed.

Mr. Todd
Corbin: Yea

Erin
Hulsey: Absent

Jerome
Loughridge: Yea

Kimber
Shoop: Yea

Yea: 3, Nay: 0, Absent: 1

BOARD OF EDUCATION MEETING PUBLIC PARTICIPATION

The purpose of a Board meeting is for the Board to conduct the District's business and to deliberate and act upon matters before the Board unless the Board is specifically conducting a public forum. The public is encouraged to attend and to observe meetings of the Board and to participate whenever a public forum is being held for the purpose of receiving public input.

During portions of the Board's regular business meetings an opportunity shall be provided for members of the public to make comments regarding school related matters that appear as an action item on the posted agenda. To make such comments, members of the public are to complete the required form and submit it to the Clerk of the Board no less than 15 minutes before the meeting is called to order. Individuals or groups wishing to speak during the public comment period must provide the following information, in writing on the form provided, in order to speak before the board:

- Name of the individual;
- The agenda action item(s) the individual wishes to address;
- The organization the individual represents or is affiliated with, if applicable.

Persons addressing the Board during the "Public Comments" portion of a regular meeting Board meeting shall be allowed three (3) minutes to address the Board. If a group has requested to address the Board on a particular subject, the group will select one representative speaker for the group and will be allowed ten (10) minutes to speak collectively on behalf of the group's members. Groups consisting of three (3) or more persons shall designate a spokesperson who shall speak for and represent the group. Generally, a maximum of fifteen (15) minutes will be allowed for the public comment period. If an extremely large number of requests to speak are received, the Board President may extend the total time limit for comments.

The District provides various grievance and complaint procedures for addressing concerns and complaints. Therefore, to avoid circumvention of those procedures and ensure fairness to all parties, no person will be allowed to place an item on the agenda or speak on the following matters:

1. Any issue involved in pending litigation or any investigation filed with an outside agency wherein the District, any employee, or the Board is a party;
2. Any pending grievances or complaints involving employees or students;
3. An employee disciplinary action, including suspension, demotion, non-reemployment or termination;
4. Any student suspension or appeal of a student suspension.

Persons addressing the Board shall not be permitted to engage in defamatory conduct or criticize individuals and shall not engage in disruptive behavior.

Board members and the District's administrative staff shall not respond to questions or comments from the public since doing so could be in violation of the Oklahoma Open Meeting Act. The Board will not take any action on an item addressed by the public unless such item is properly on the agenda as an action item or is properly considered new business as defined by law.

CROSS REFERENCE: Policy GF

REFERENCE: 70 O.S. §5-118

OFFICIAL CERTIFICATE OF VOTES
OKLAHOMA COUNTY, OKLAHOMA
APRIL 5, 2022

OAKDALE PUBLIC SCHOOLS ELEMENTARY SCHOOL DISTRICT NO. 029
FOR OFFICE NO. 3 OAKDALE PUBLIC SCHOOLS

Precinct	KIMBER SHOOP	TYLER W. MESSEC
OKLAHOMA COUNTY PCT 550063	0	0
OKLAHOMA COUNTY PCT 550108	19	6
OKLAHOMA COUNTY PCT 550109	358	239
OKLAHOMA COUNTY PCT 550110	36	35
OKLAHOMA COUNTY PCT 550113	0	0
OKLAHOMA COUNTY ABSENTEE PCT	45	8
Total:	458	288

WE, THE DULY APPOINTED MEMBERS OF THE OKLAHOMA COUNTY ELECTION BOARD, STATE OF OKLAHOMA, DO HEREBY CERTIFY THAT THE ABOVE AND FOREGOING IS A TRUE AND CORRECT NUMBER OF VOTES CAST IN THE ELECTION HELD ON 4/5/2022. RESULTS OF SAID ELECTION ARE SHOWN ABOVE. DATED AT OKLAHOMA CITY, OKLAHOMA, THIS 8th DAY OF APRIL, 2022.

CHAIRMAN

VICE-CHAIRMAN

SECRETARY

Board Minutes
Oakdale Public School Board of Education Regular Meeting
Tuesday, March 8, 2022 6:00 PM
Fine Arts Building - Auditorium

President – Erin Hulsey

Vice President – Todd Corbin

Clerk – Jerome Loughridge

Minutes Clerk - Marlene Martinez-Dunn

1. Routine Items:

- **Call to Order**
- **Roll Call**
- **Establishment of a Quorum**
- **Possible consideration and vote to approve Agenda**

Attendance Taken at 6:00 PM.

Mr. Todd Corbin: Absent

Erin Hulsey: Present

Jerome Loughridge: Present

Present: 2, Absent: 1.

2. Pledge of Allegiance, Moment of Silence, & Inspirational Thought

3. Public Comment: All meetings of the Board of Directors shall be open to the public and any regular meeting shall include an opportunity for the public to address the Board. Public Comments are limited to three (3) minutes and must be related to an agenda item or topic. Members of the public wishing to address the board must sign up before the meeting. Where several people wish to address the same subject, a spokesperson must be selected. The Board President may interrupt and terminate any comments that are not in accordance with any of these criteria or in keeping with Board Policy BED. Board members may not respond to speakers' comments. See attachment.

4. Staff Reports, Presentations, and/or Recognitions

- **Recognitions**
- **Superintendent's Update: Dr. Joe Pierce**
- **Principals' Reports**
- **Sanctioned Organization Reports**

5. Consent Agenda: The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:

The board approved the consent agenda. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

1. Approve minutes of the February 8, 2022 regular board meeting.
2. Accept Treasurer's Report including: Financial statements, fund balances, expenditures, revenue, warrants, bank summary, bond reports, and investments) for the month ending February 28, 2022.
3. Approve Encumbrances
4. General Fund Payments #1912-#1938
 1. Child Nutrition Payments are included with General Fund Payments
5. Building Fund Payments #382-#394
6. Activity Fund #198-#249
7. Bond 36 Payments #14-#15
8. Award contract to Cox Business for 2022-23 internet services from the competitive e-rate internet bids.

6. Business Action Items: The following items will be considered, discussed, and possible action may be taken on each one separately.

1. Discussion, consideration, and possible action to approve the purchase of Newline TruTouch 650RS LED Interactive Screens for 2022-23 from Quo Vadiumus in the amount of \$18,505.00 from Bond #36.

Approve the purchase of Newline TruTouch 650RS LED Interactive Screens for 2022-23 from Quo Vadiumus in the amount of \$18,505.00 from Bond #36. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

2. Discussion, consideration, and possible action to approve the purchase of Lenovo Thinkbooks and mini docks for teachers from Quo Vadiumus in the amount of \$16,720.00 from Bond #36.

Approve the purchase of Lenovo Thinkbooks and mini docks for teachers from Quo Vadiumus in the amount of \$16,720.00 from Bond #36. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

3. Discussion, consideration, and possible action to approve the purchase of student Lenovo 300E Chromebooks and cases from Quo Vadiumus in the amount of \$50,191.75 from Bond #36.

Approve the purchase of student Lenovo 300E Chromebooks and cases from Quo Vadiumus in the amount of \$50,191.75 from Bond #36. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

4. Discussion, consideration, and possible action to approve the purchase of Fortinet 400e Router including installation/labor from Quo Vadiumus in the amount of \$14,702 from Bond #36.

Approve the purchase of Fortinet 400e Router including installation/labor from Quo Vadiumus in the amount of \$14,702 from Bond #36. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

5. Discussion, consideration, and possible action to approve purchase order with Emerald Wave Audio & Lighting for replacement of wireless microphones for the auditorium in the amount of \$17,060.79 from Bond #36.

Approve purchase order with Emerald Wave Audio & Lighting for replacement of wireless microphones for the auditorium in the amount of \$17,060.79 from Bond #36. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

6. Discussion, consideration, and possible action on human growth and development/HIV-AIDS curriculum. The board approved human growth and development/HIV-AIDS curriculum. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

7. Discussion, consideration, and possible action to revise to support staff sick leave policy DEC-R2 to align with the certified personnel leave policy

Approve revision to support staff sick leave policy DEC-R2 to align with the certified personnel leave policy. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

8. Discussion, consideration, and possible action to establish the number of transfer students the district has the capacity to accept at each grade level within the district effective April 1, 2022.

- 40 students in Grade PK (20 per half-day sessions)

- 70 students in Grade K or the October 1 child count, whichever is less.
- 70 students in Grade 1 or the October 1 child count, whichever is less.
- 70 students in Grade 2 or the October 1 child count, whichever is less.
- 72 students in Grade 3 or the October 1 child count, whichever is less.
- 72 students in Grade 4 or the October 1 child count, whichever is less.
- 72 students in Grade 5 or the October 1 child count, whichever is less.
- 72 students in Grade 6 or the October 1 child count, whichever is less.
- 72 students in Grade 7 or the October 1 child count, whichever is less.
- 72 students in Grade 8 or the October 1 child count, whichever is less.

The board approved the establishment of the number of transfer students the district has the capacity to accept at each grade level within the district effective April 1, 2022. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

7. New Business: Any matter not known about or which could not have been reasonably foreseen prior to the time of posting.

8. Adjourn: Possible consideration, discussion, and vote to adjourn.

Adjourn meeting at 6:41 p.m. This motion, made by Jerome Loughridge and seconded by Erin Hulsey, passed.

Mr. Todd Corbin: Absent

Erin Hulsey: Yea

Jerome Loughridge: Yea

Yea: 2, Nay: 0, Absent: 1

Board Minutes
Oakdale Public School Board of Education Special Meeting
Friday, March 25, 2022 8:00 AM
Room #427

President – Erin Hulsey

Vice President – Todd Corbin

Clerk – Jerome Loughridge

Minutes Clerk - Marlene Martinez-Dunn

1. **Routine Items:**

- **Call to Order**
- **Roll Call**
- **Establishment of Quorum**
- **Possible vote to approve agenda**

Attendance Taken at 8:00 AM.

Mr. Todd Present
Corbin:
Erin Present
Hulsey:
Jerome
Loughridge: Present

Present: 3.

2. **Work Session (no action taken): Board member work session and discussion related to strategic master planning.**

1. **Informational Items:**

- Bond Consultant Update: Ron Fisher of Stephen H. MacDonald & Associates
- Master Plan Update: Jeff Wegener/Randy Brooks of LWPB
- Financial Update & Considerations: Steve Huff, School Treasurer

3. **Adjournment**

Motion to adjourn @ 10:51 a.m. This motion, made by Mr. Todd Corbin and seconded by Jerome Loughridge, passed.

Mr. Todd Yea
Corbin:
Erin Yea
Hulsey:
Jerome
Loughridge: Yea

Yea: 3, Nay: 0

Jerome
Loughridge: Yea

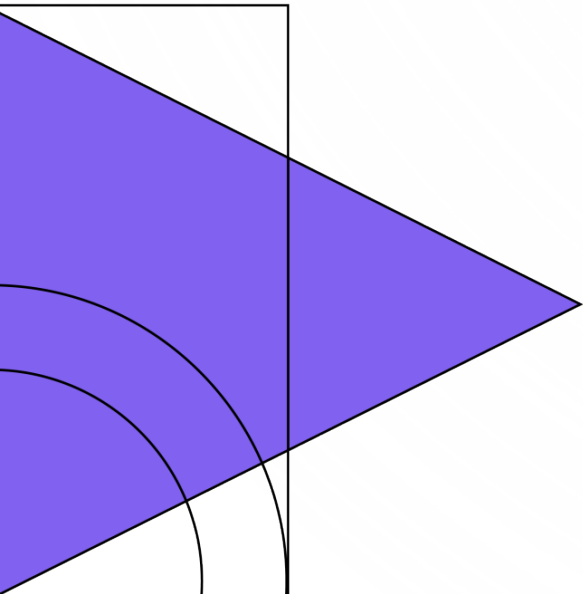
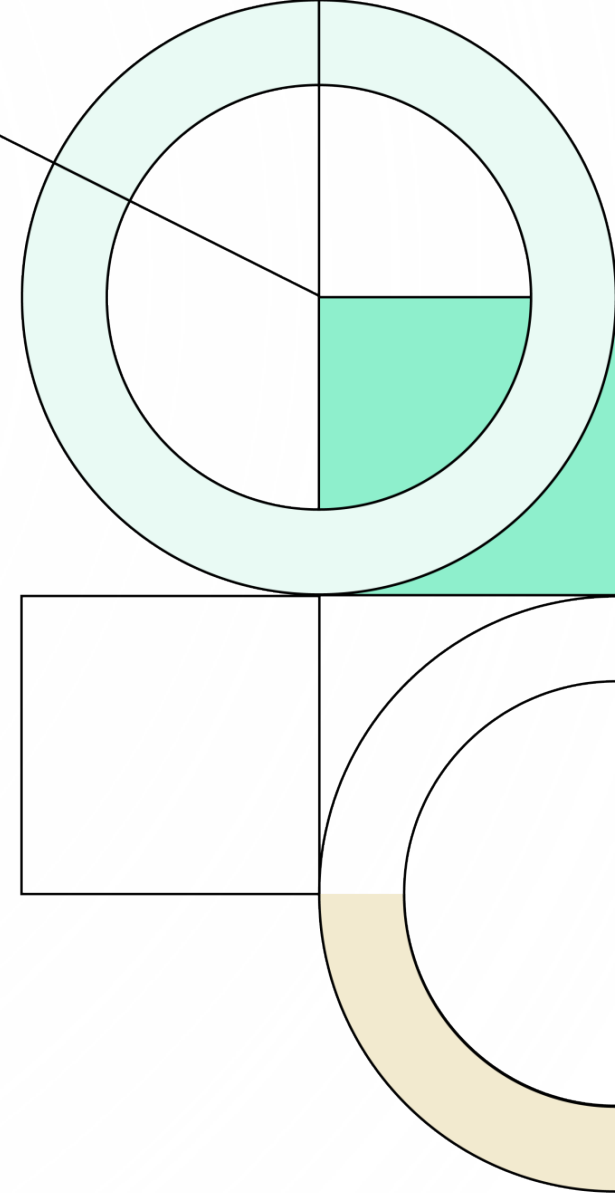
Yea: 3, Nay: 0

Oakdale Public School



Demographic Report

2021 / 22



Year (Oct)	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Total	Total Growth	% Growth
2017/18	38	78	73	73	73	62	70	71	66	69	673		
2018/19	33	68	80	70	73	68	65	64	67	64	652	-21	-3.1%
2019/20	40	71	68	83	71	81	69	66	66	69	684	32	4.9%
2020/21	35	68	70	64	76	71	79	73	55	61	652	-32	-4.7%
2021/22	41	74	64	76	70	86	71	84	75	58	699	47	7.2%

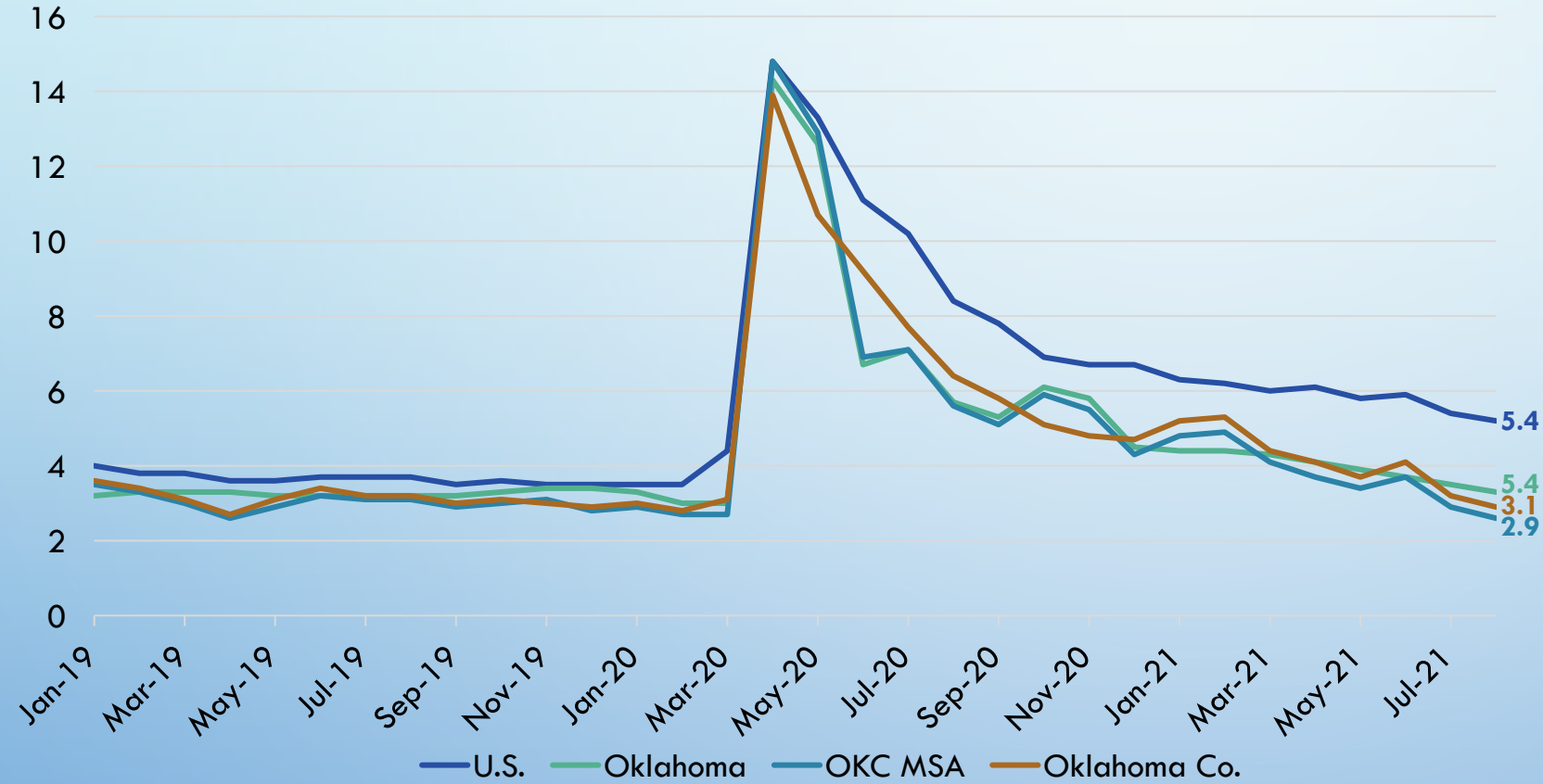
Yellow Box = Highest grade per year

Green Box = Second highest grade per year

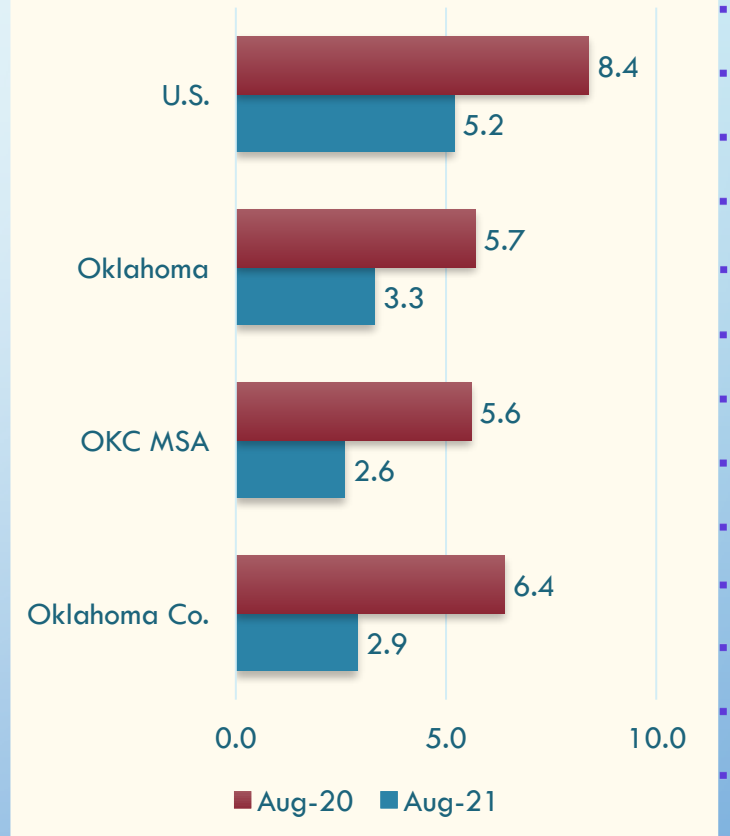
	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Elem	Mid
3 Year Avg.	1.030	0.976	1.021	1.008	1.080	0.997	1.046	0.964	1.003	1.019	1.004
2018/19	0.872	1.026	0.959	1.000	0.932	1.048	0.914	0.944	0.970	0.973	0.943
2019/20	1.044	1.000	1.038	1.014	1.110	1.015	1.015	1.031	1.030	1.037	1.025
2020/21	0.958	0.986	0.941	0.916	1.000	0.975	1.058	0.833	0.924	0.963	0.939
2021/22	1.088	0.941	1.086	1.094	1.132	1.000	1.063	1.027	1.055	1.057	1.048

LOCAL ECONOMIC CONDITIONS

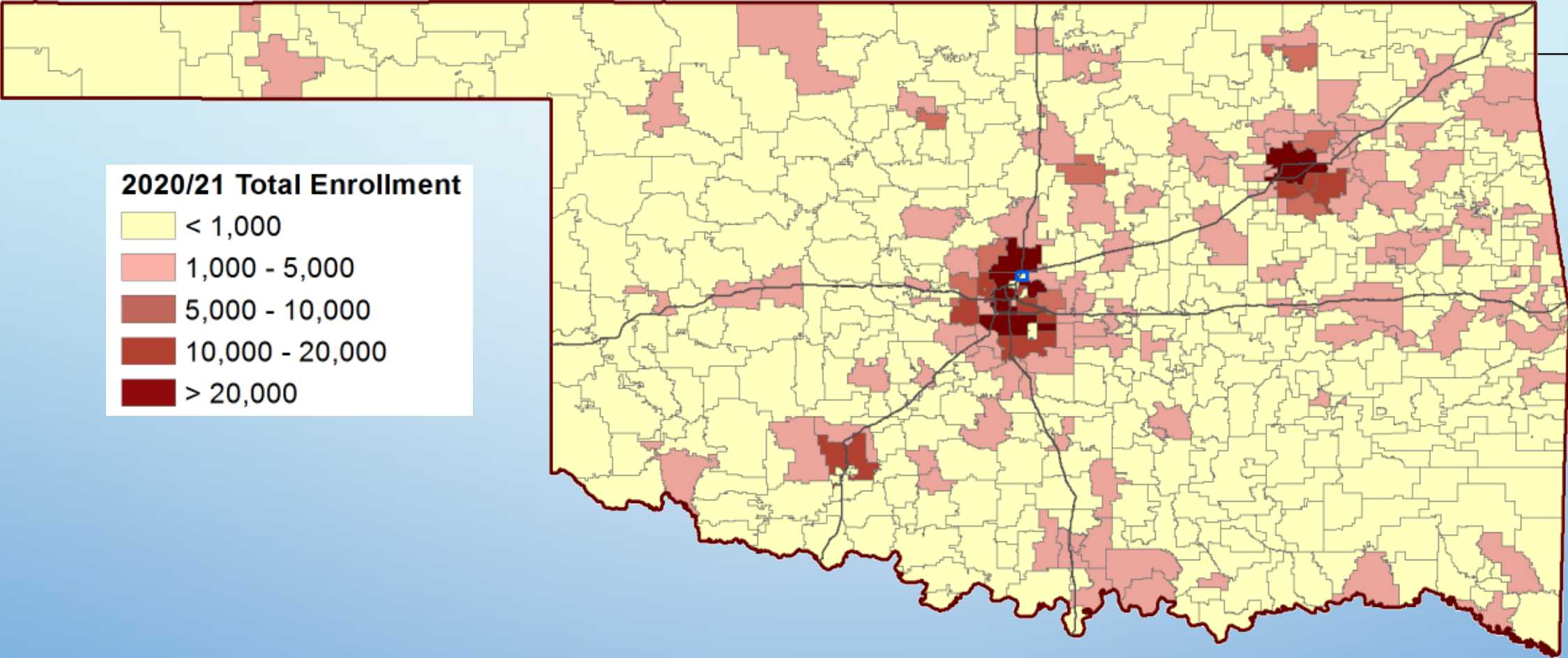
Unemployment Rate, Jan 2019 – Aug 2021



Unemployment Rate Year Over Year Change

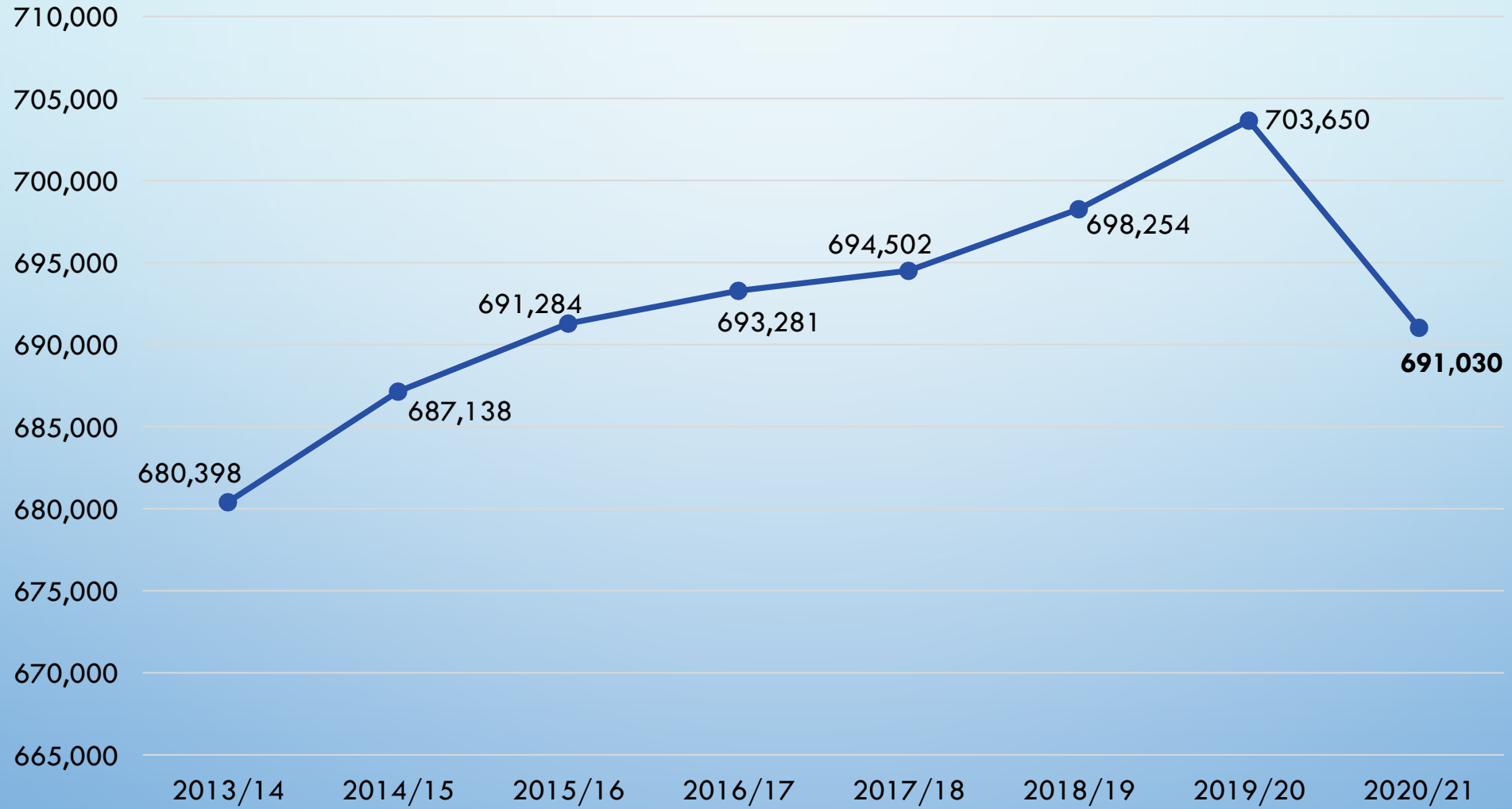


OKLAHOMA STATEWIDE ENROLLMENT TRENDS

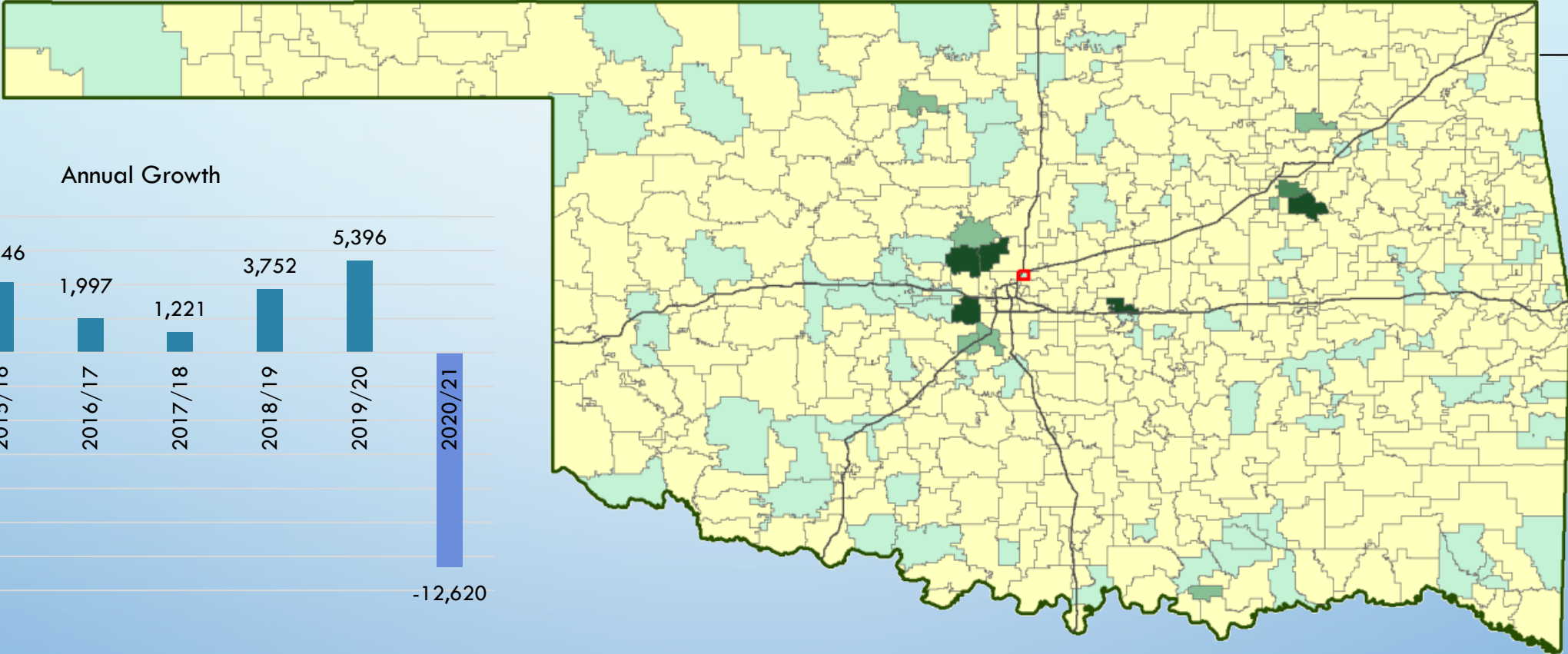


STATE ENROLLMENT TRENDS

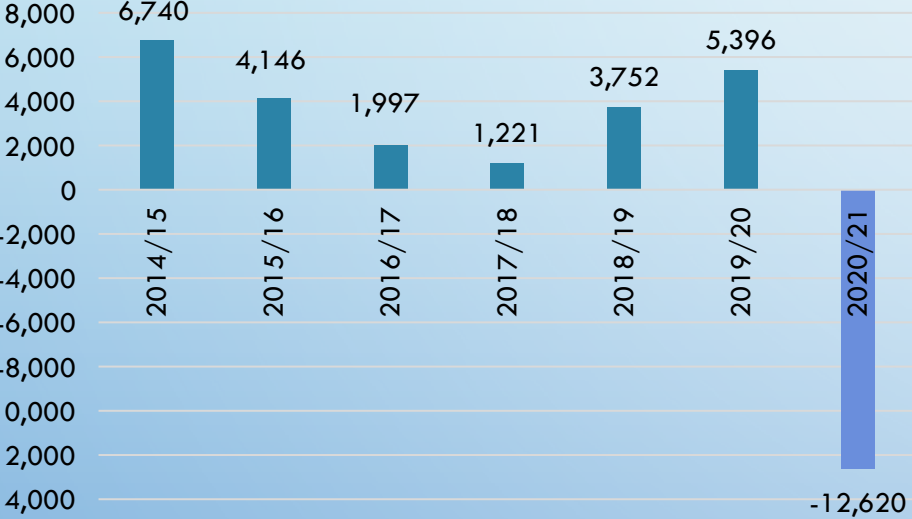
Total Enrollment



OKLAHOMA STATEWIDE ENROLLMENT TRENDS



Annual Growth



5-Year Enrollment Change

- < 0
- 0 - 100
- 100 - 300
- 300 - 500
- > 500

Oakdale Public School Historical Home Sales

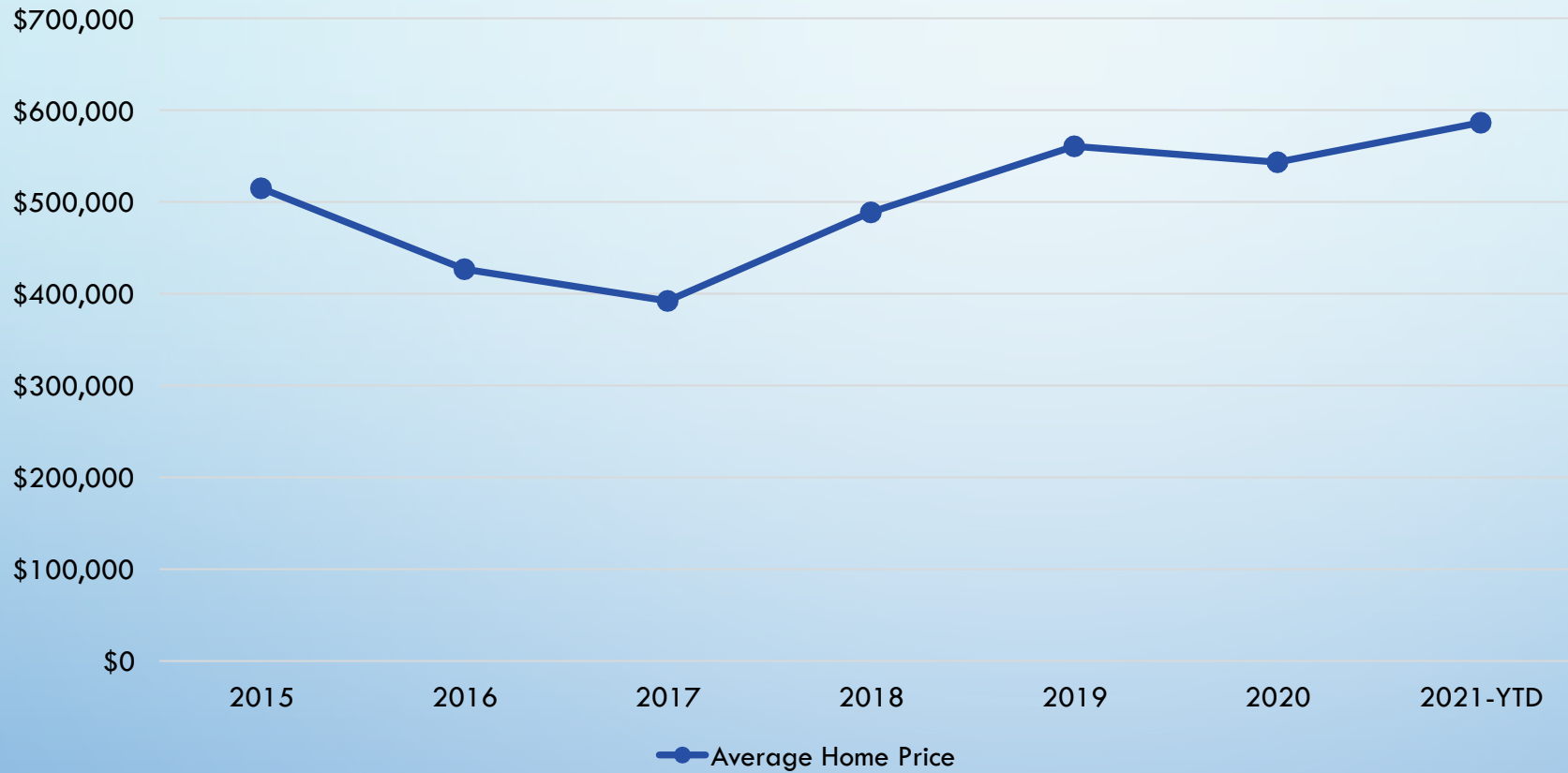


** 2021-YTD Sales span January-September 2021*

- Total home sales within the Oakdale School District have averaged 82-83 per year over the last seven years
- The district has seen only 1 distressed property sale in the last 3 years
- New home sales to date in 2021 account for roughly 13% of the total home sales within the district and the district may see highest new home sales total since 2016

Oakdale School Home Price Analysis

Oakdale School Average Home Sale Price

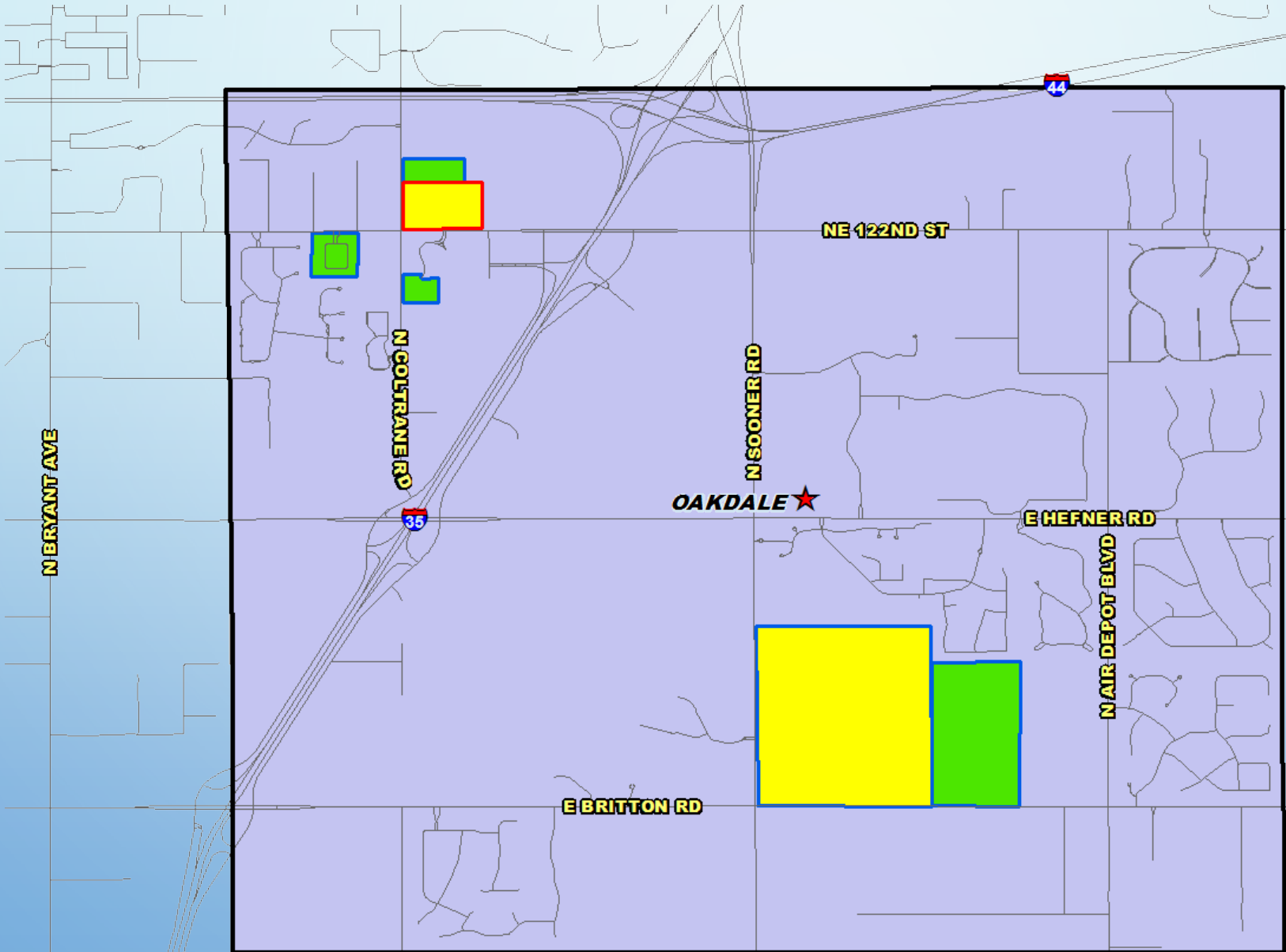


	Average Sale Price
2015	\$514,952
2016	\$426,814
2017	\$392,179
2018	\$488,723
2019	\$560,594
2020	\$543,266
2021-YTD	\$586,397

*2021-YTD Sales span January-September 2021

The average home sale price in the district has risen 49% since 2017, an increase of over \$194,218

District Housing Overview



- There are roughly 90 lots available to build on across the district
- There are over 400 future lots in the planning stages across OPS
- Groundwork is currently underway on roughly 97 lots in 1 subdivision

Subdivisions

- ACTIVE
- FUTURE
- Groundwork Underway

Residential Activity



Stonehill Manor

- 27 total lots
- 15 vacant developed lots
- 2 homes under construction
- 10 homes occupied
- Large custom home lots
- Building 1-2 homes per year

Oakdale Gardens

- 62 total duplex units
- 18 vacant developed lots
- 44 units occupied
- 9 units built in last 12 months
- Current student yield: 0.431

Residential Activity

The dirt work that is shown in the image was done back in 2017. Since that time, there has been no movement and the owner is focused on the single-family project and has currently shelved the multi-family project for the time being.

Preserve at Oakdale Ridge

- 30 total lots
- 10 vacant developed lots
- 4 homes under construction
- 16 homes occupied
- Building 10-15 homes per year
- Current Student Yield: 0.500



Oakdale Ridge Phase 2

- 97 total future lots
- Preliminary plat approved Oct 2020
- Groundwork underway
- Anticipate homes starting mid 2022

NE 122ND ST

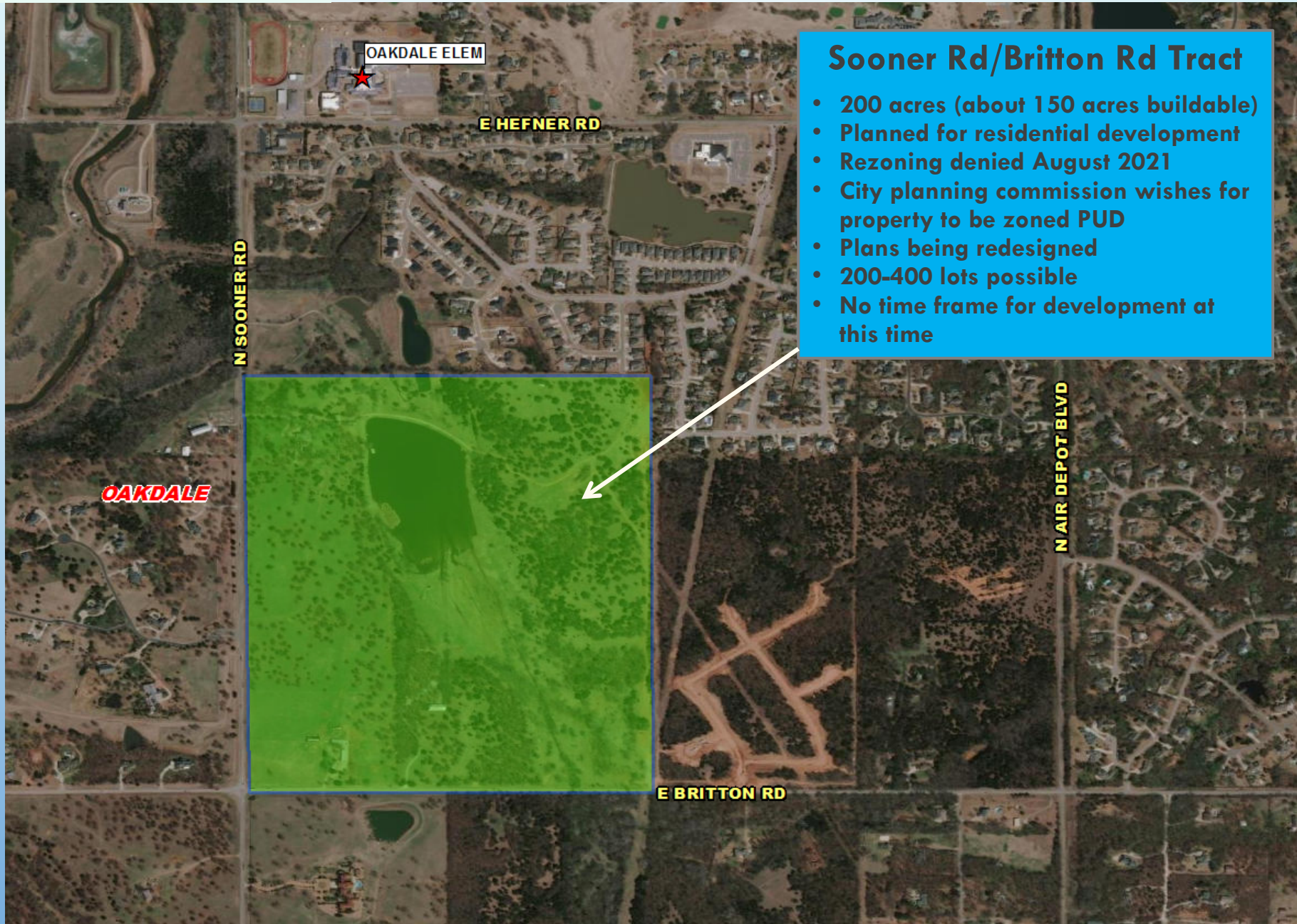
Future Residential Activity



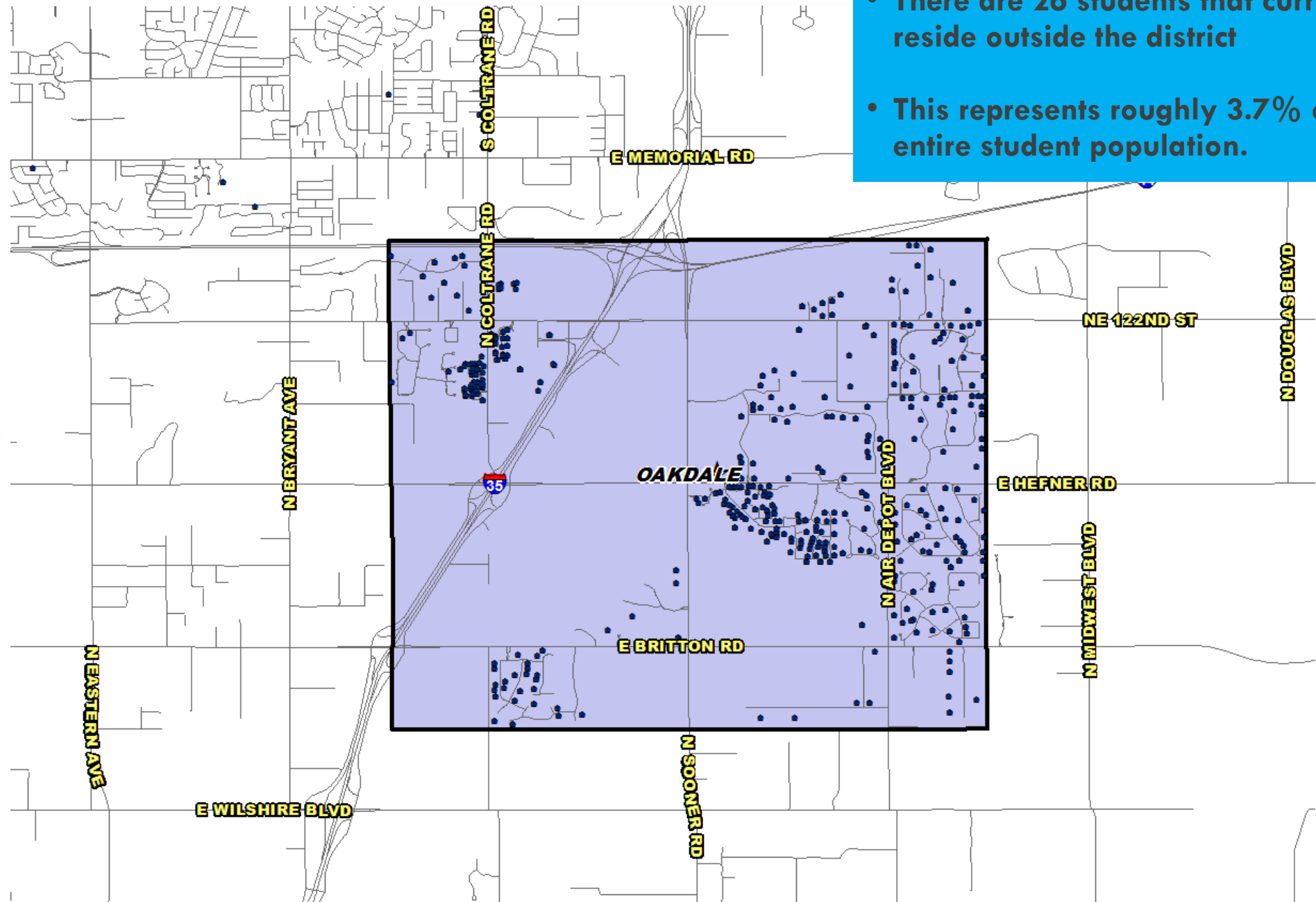
Autumn Park

- 81 total lots
- Phase 1 (44 lots) groundwork complete
- Anticipate homes starting late 2021 or early 2022
- 0.75-acre lots

Future Residential Activity



Student Density Analysis



TEN YEAR FORECAST BY GRADE LEVEL

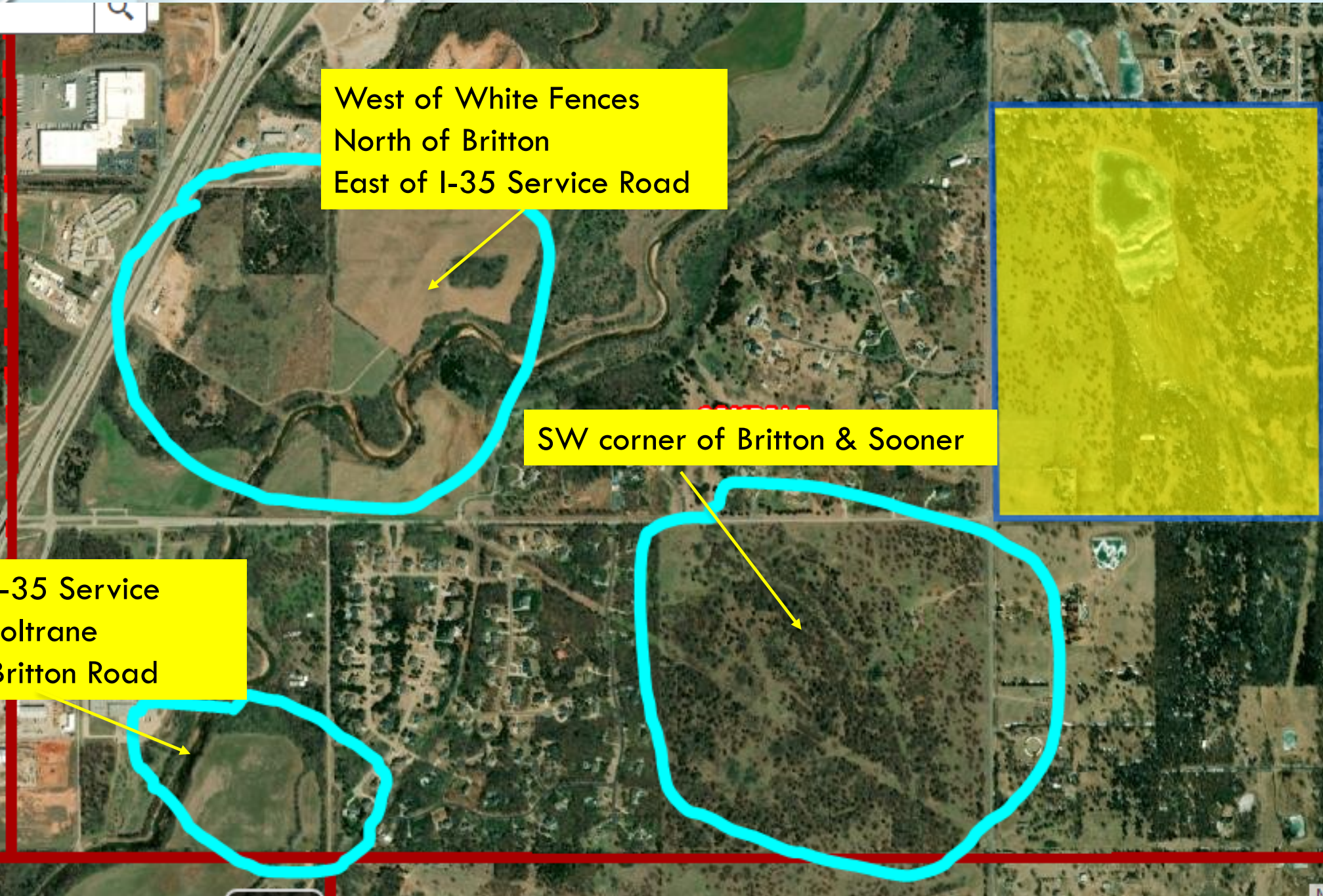
Year (Oct)	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Total	Total Growth	% Growth
2017/18	38	78	73	73	73	62	70	71	66	69	673		
2018/19	33	68	80	70	73	68	65	64	67	64	652	-21	-3.1%
2019/20	40	71	68	83	71	81	69	66	66	69	684	32	4.9%
2020/21	35	68	70	64	76	71	79	73	55	61	652	-32	-4.7%
2021/22	41	74	64	76	70	86	71	84	75	58	699	47	7.2%
2022/23	41	74	72	65	77	76	86	74	81	75	721	22	3.1%
2023/24	41	75	72	73	65	82	75	91	70	81	725	4	0.6%
2024/25	41	78	72	75	76	71	82	79	89	71	734	9	1.2%
2025/26	41	79	76	74	76	82	71	86	76	89	750	16	2.2%
2026/27	41	81	76	78	75	82	81	75	83	76	748	-2	-0.3%
2027/28	41	83	78	78	80	81	82	85	72	84	764	16	2.1%
2028/29	41	85	80	80	80	87	81	86	82	72	774	10	1.3%
2029/30	41	87	82	82	82	87	86	85	83	83	798	24	3.1%
2030/31	41	89	84	84	84	89	87	91	82	84	815	17	2.1%
2031/32	41	91	86	86	86	91	88	92	88	83	832	17	2.1%

Yellow box = largest grade per year
Green box = second largest grade per year

HIGH SCHOOL SCENARIO



Year (Oct.)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	PK-12	Absolute Growth	% Growth
2017/18	0	38	78	73	73	73	62	70	71	66	69					673			
2018/19	0	33	68	80	70	73	68	65	64	67	64					652		-21	-3.1%
2019/20	0	40	71	68	83	71	81	69	66	66	69					684		32	4.9%
2020/21	0	35	68	70	64	76	71	79	73	55	61					652		-32	-4.7%
2021/22	0	41	74	64	76	70	86	71	84	75	58					699		47	7.2%
2022/23	0	41	74	72	65	77	76	86	74	81	75	63				721	784	22	3.1%
2023/24	0	41	75	72	73	65	82	75	91	70	81	81	61			725	867	4	0.6%
2024/25	0	41	78	72	75	76	71	82	79	89	71	87	79	59		734	959	9	1.2%
2025/26	0	41	79	76	74	76	82	71	86	76	89	76	84	76	58	750	1,044	16	2.2%
2026/27	0	41	81	76	78	75	82	81	75	83	76	95	74	81	74	748	1,072	-2	-0.3%
2027/28	0	41	83	78	78	80	81	82	85	72	84	81	92	71	79	764	1,087	16	2.1%
2028/29	0	41	85	80	80	80	87	81	86	82	72	90	79	88	70	774	1,101	10	1.3%
2029/30	0	41	87	82	82	82	87	86	85	83	83	77	87	76	86	798	1,124	24	3.1%
2030/31	0	41	89	84	84	84	89	87	91	82	84	89	75	84	74	815	1,137	17	2.1%
2031/32	0	41	91	86	86	86	91	88	92	88	83	90	86	72	82	832	1,162	17	2.1%



West of White Fences
North of Britton
East of I-35 Service Road

SW corner of Britton & Sooner

Between I-35 Service Road & Coltrane
South of Britton Road

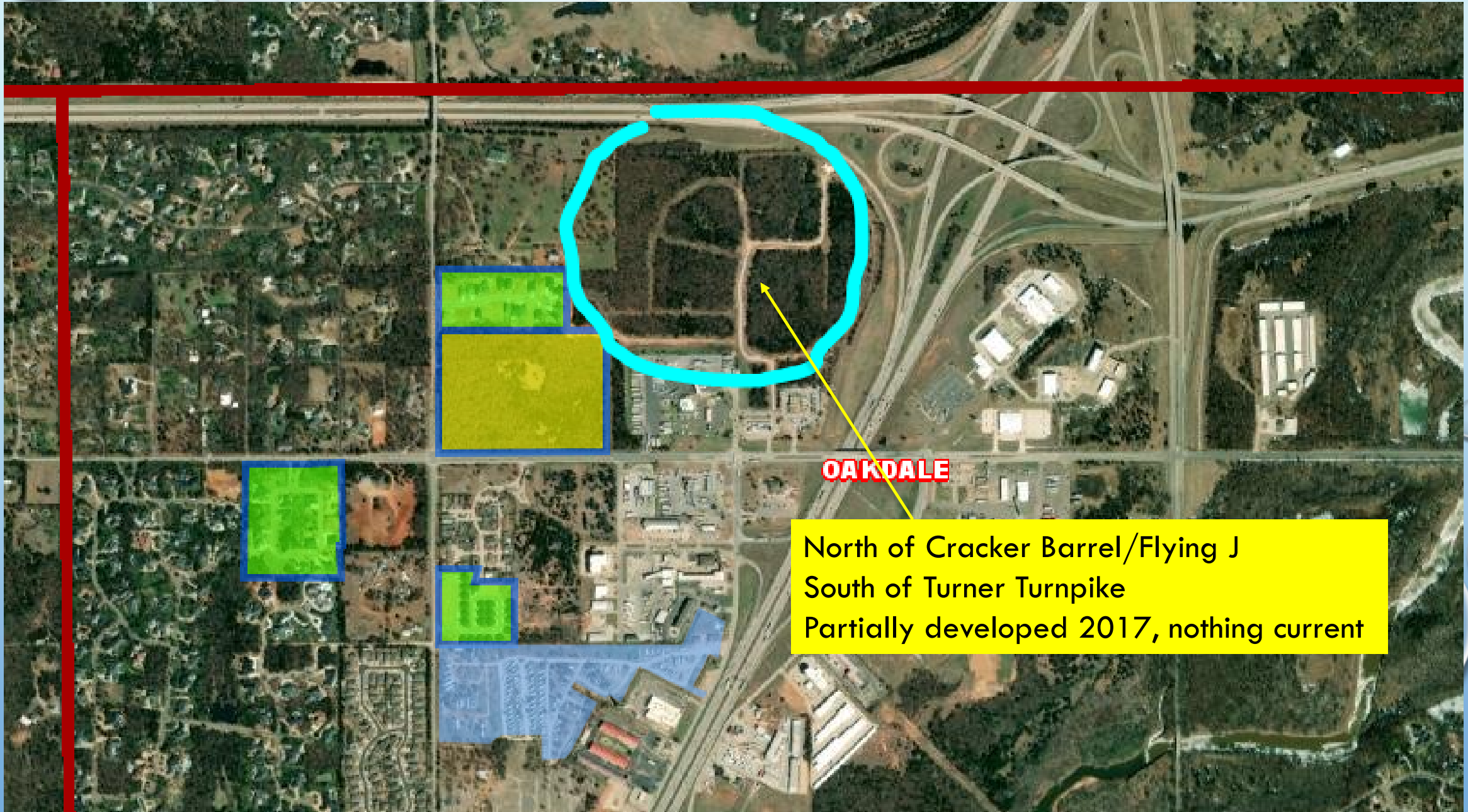
Army Corps of Engineers Land
(Potential Land Swap with River Oaks)
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Unknown- behind Frontier City
West side of Sooner Road
North of Hefner Road

OAKDALE

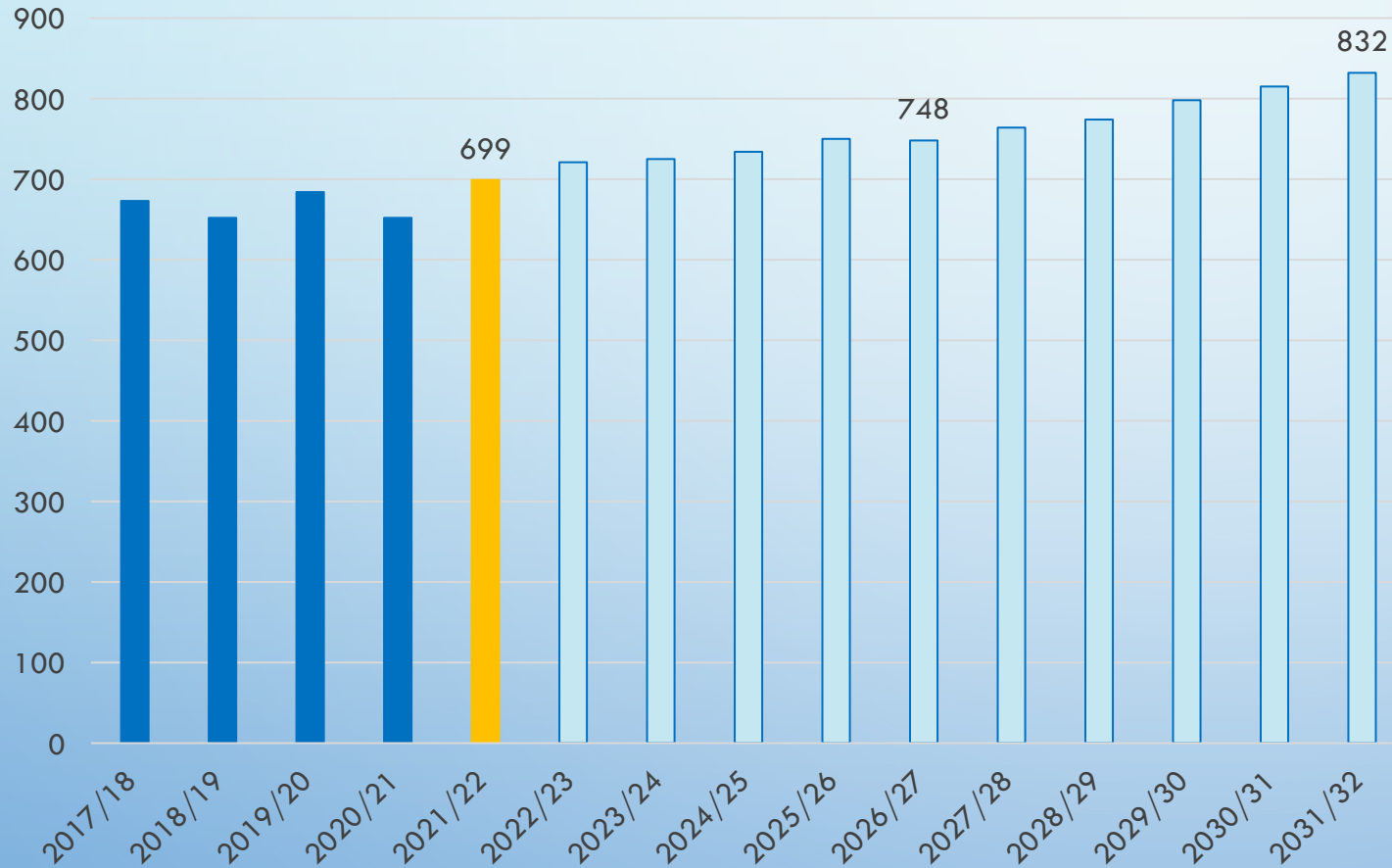


OAKDALE

North of Cracker Barrel/Flying J
South of Turner Turnpike
Partially developed 2017, nothing current

KEY TAKEAWAYS

Enrollment Projections



Overall yield currently is **0.458**
(approx. 1530 homes and 699 students)

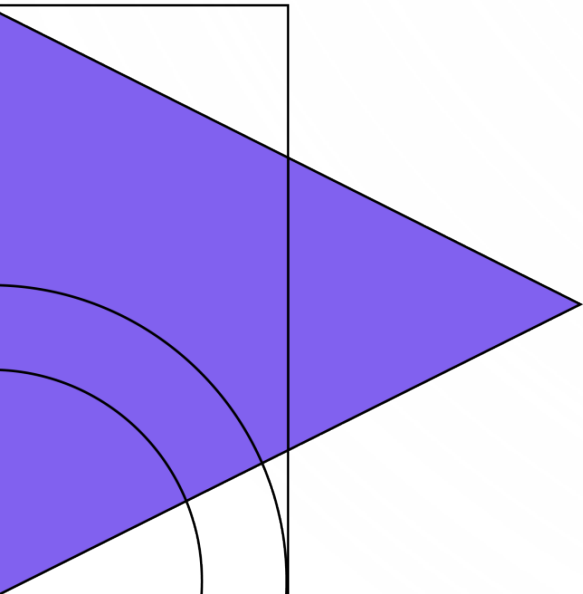
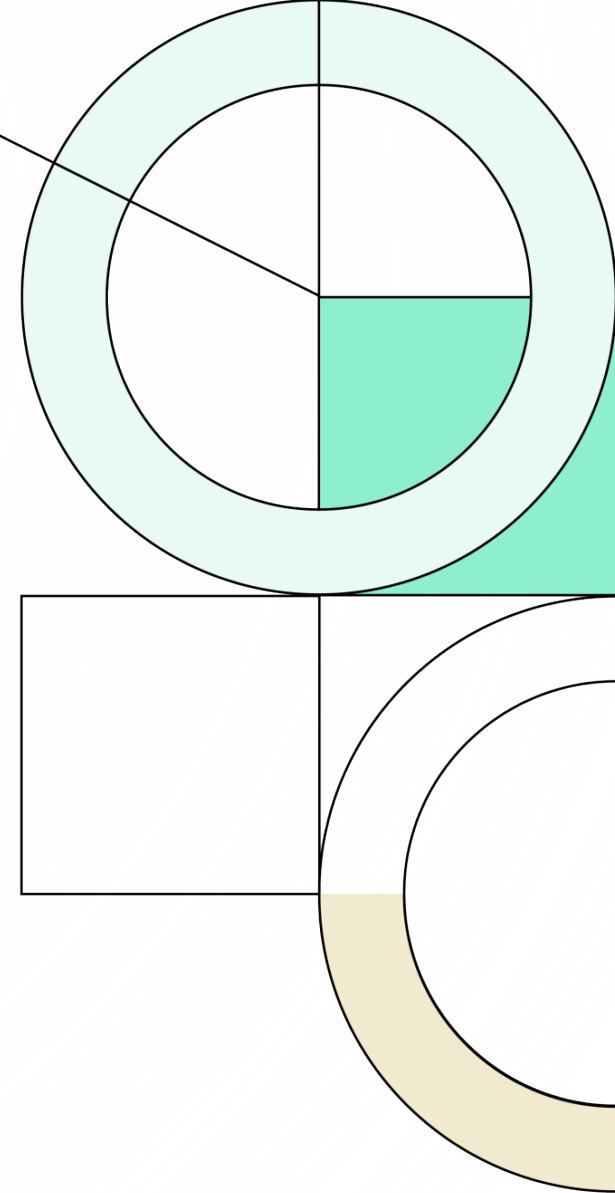
- Oakdale Schools enrollment declined by more than 32 students in 2020/21 due to COVID-19 impacts
- That deficit was fully recovered in 2021/22 as students continue to return to school
- Total home sales have increased over 2020 and will likely be close to 100 sales by the end of 2021
- The district has roughly 90 lots currently available to build on, with over 400 additional lots in the planning stages
- Oakdale PS is forecasted to enroll close to 750 students by 2026/27 and over 830 by 2031/32

Oakdale Public School



Demographic Report

2021 / 22



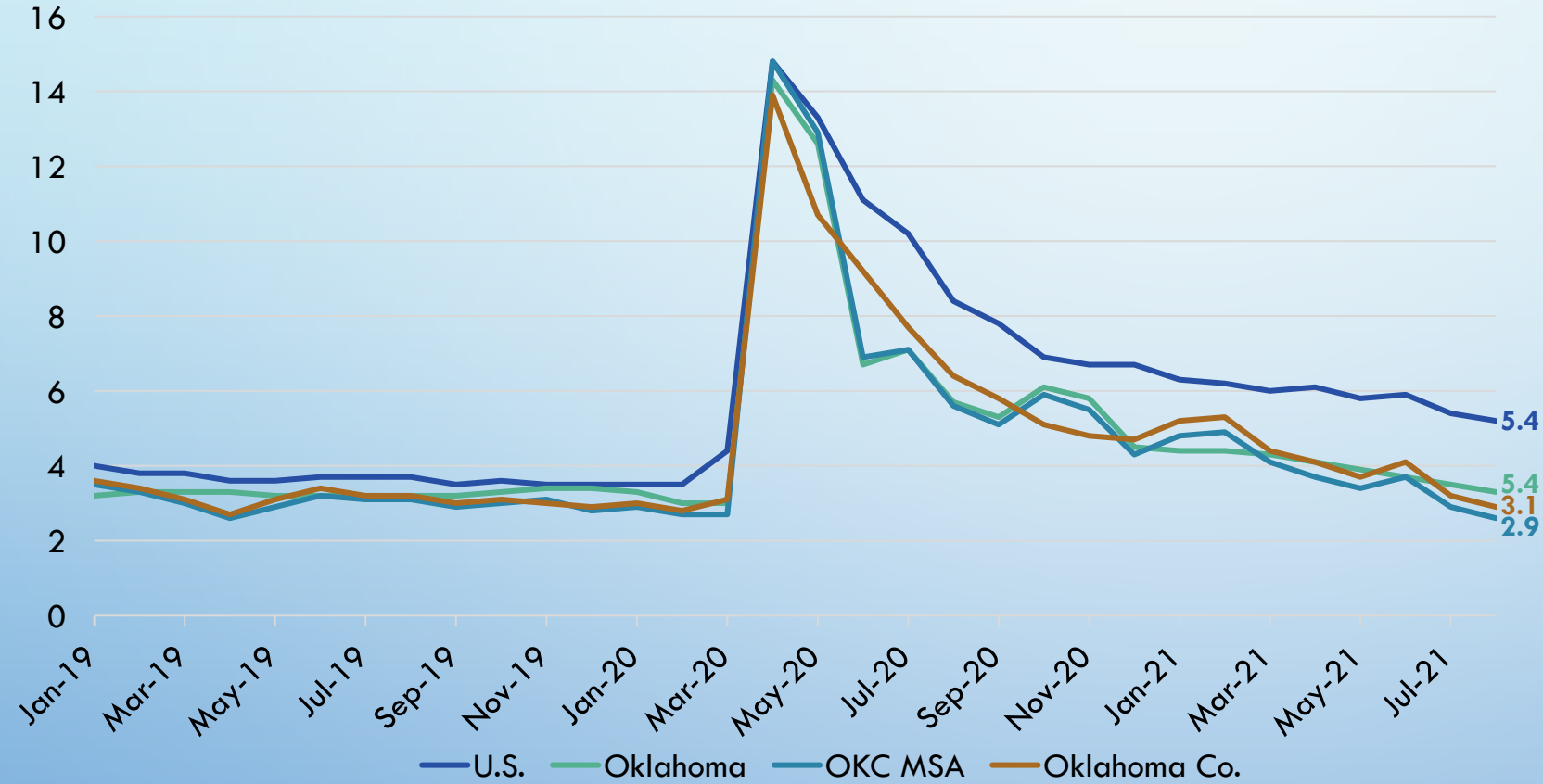
Year (Oct)	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Total	Total Growth	% Growth
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2018/19	33	68	80	70	73	68	65	64	67	64	652	-21	-3.1%
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2020/21	35	68	70	64	76	71	73	55	55	61	652	-32	-4.7%
2021/22	41	74	64	76	70	86	71	84	75	58	699	47	7.2%

Yellow Box = Highest grade per year
Green Box = Second highest grade per year

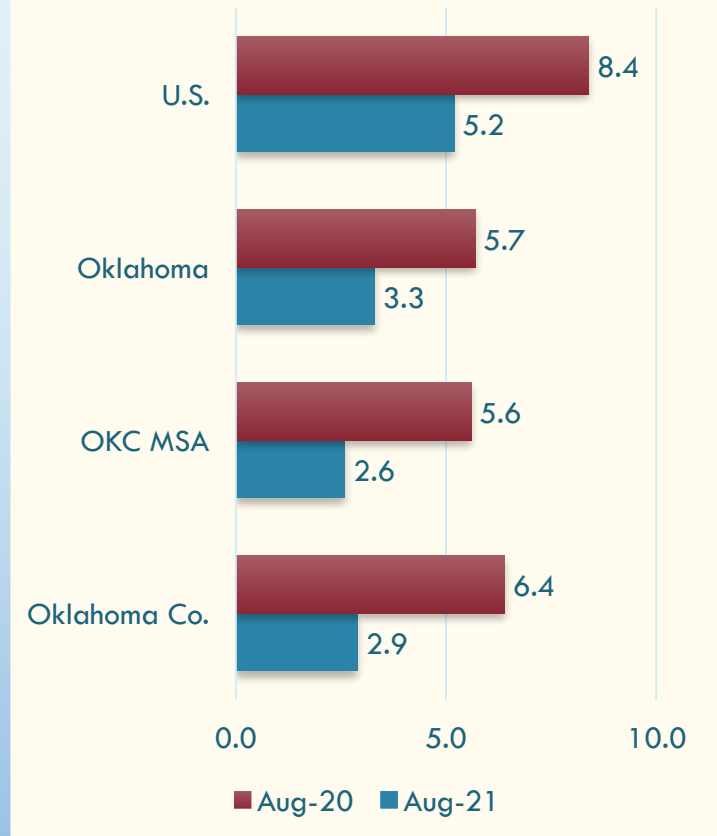
	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Elem	Mid
3 Year Avg.	1.030	0.976	1.021	1.008	1.080	0.997	1.046	0.964	1.003	1.019	1.004
2018/19	0.872	1.026	0.959	1.000	0.932	1.048	0.914	0.944	0.970	0.973	0.943
2019/20	1.044	1.000	1.038	1.014	1.110	1.015	1.015	1.031	1.030	1.037	1.025
2020/21	0.958	0.986	0.941	0.916	1.000	0.975	1.058	0.833	0.924	0.963	0.939
2021/22	1.088	0.941	1.086	1.094	1.132	1.000	1.063	1.027	1.055	1.057	1.048

LOCAL ECONOMIC CONDITIONS

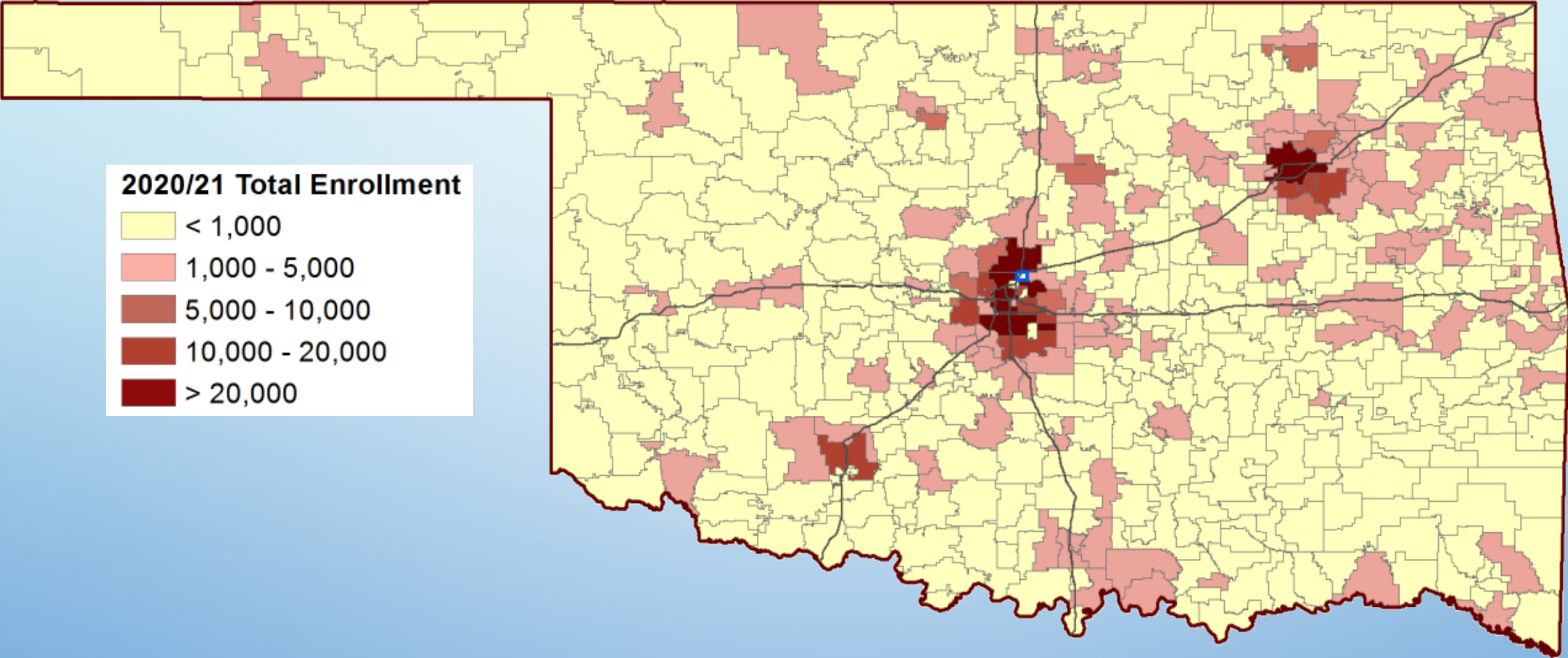
Unemployment Rate, Jan 2019 – Aug 2021



Unemployment Rate Year Over Year Change

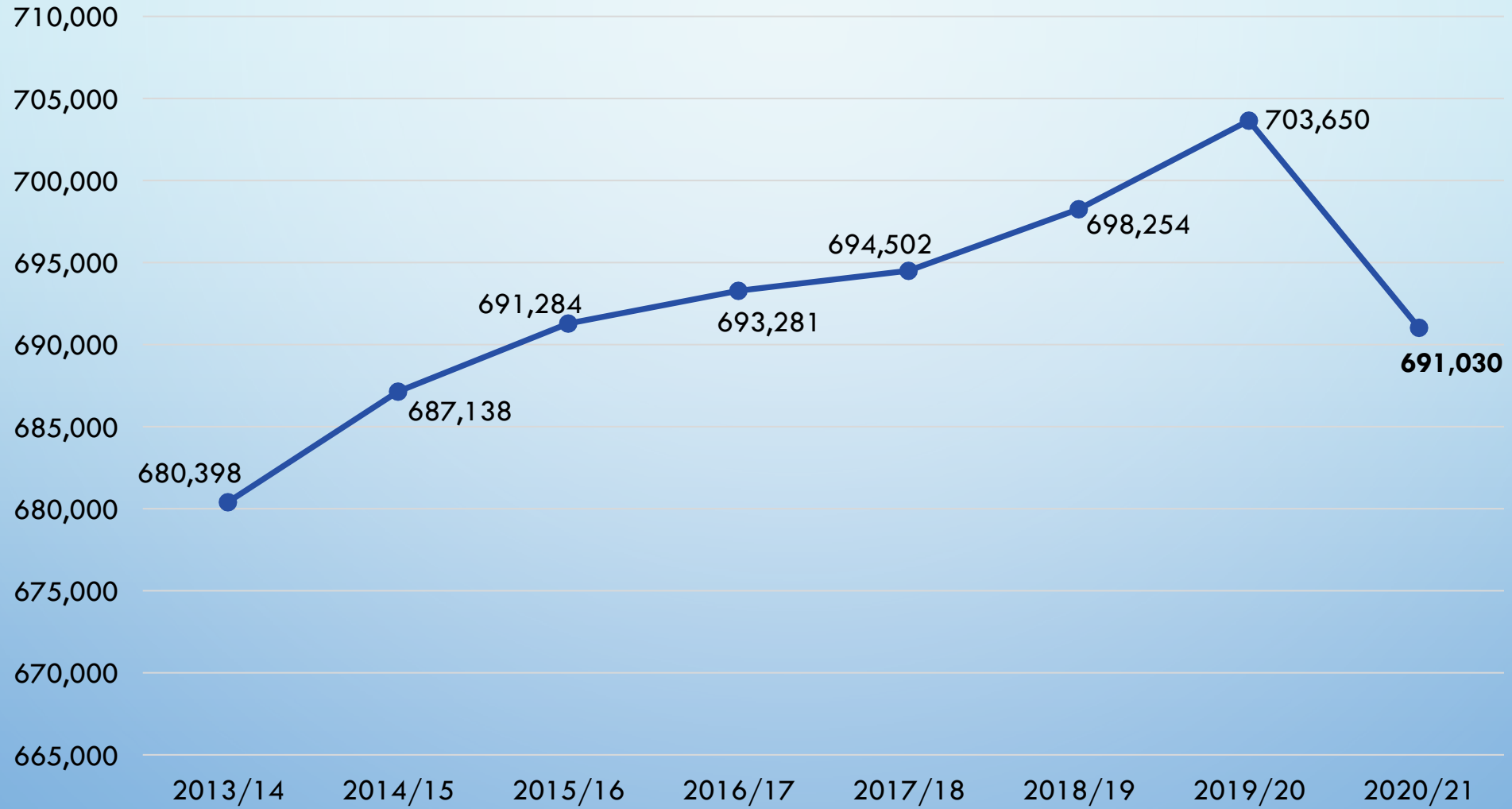


OKLAHOMA STATEWIDE ENROLLMENT TRENDS

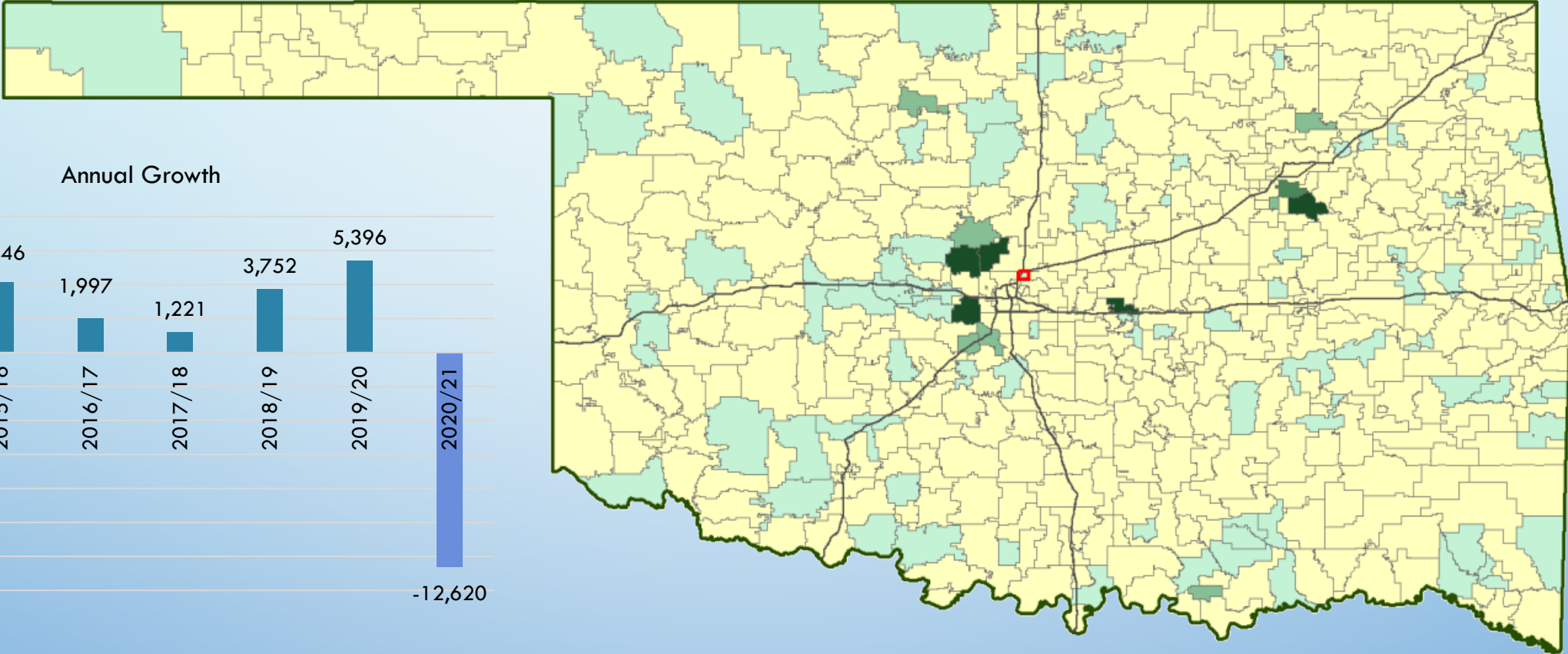


STATE ENROLLMENT TRENDS

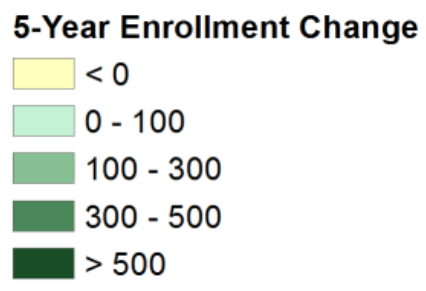
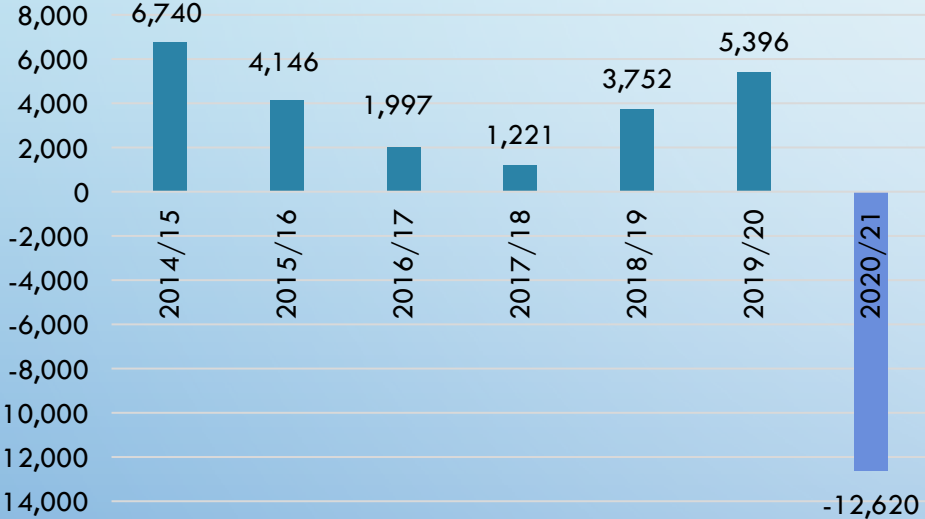
Total Enrollment



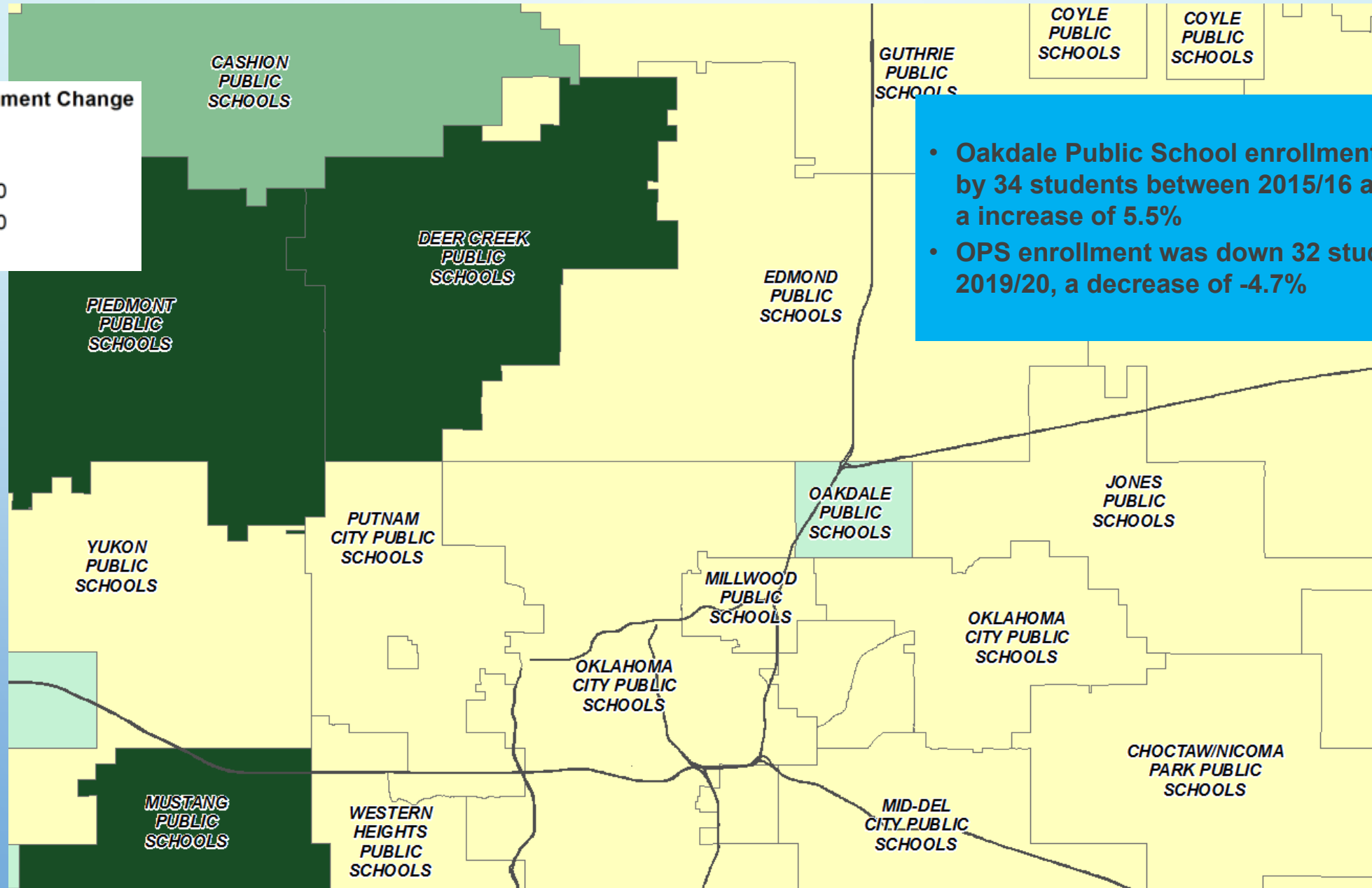
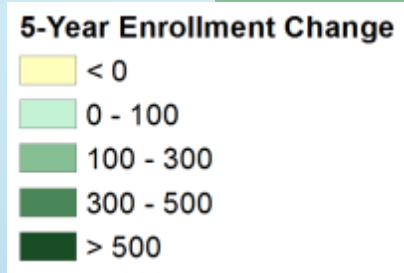
OKLAHOMA STATEWIDE ENROLLMENT TRENDS



Annual Growth



REGIONAL ENROLLMENT TRENDS



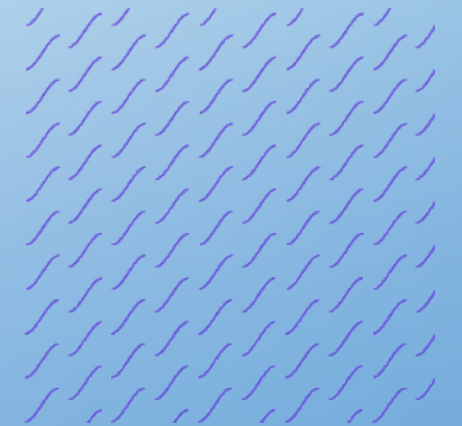
- Oakdale Public School enrollment has grown by 34 students between 2015/16 and 2020/21, a increase of 5.5%
- OPS enrollment was down 32 students from 2019/20, a decrease of -4.7%

Oakdale Public School Historical Home Sales



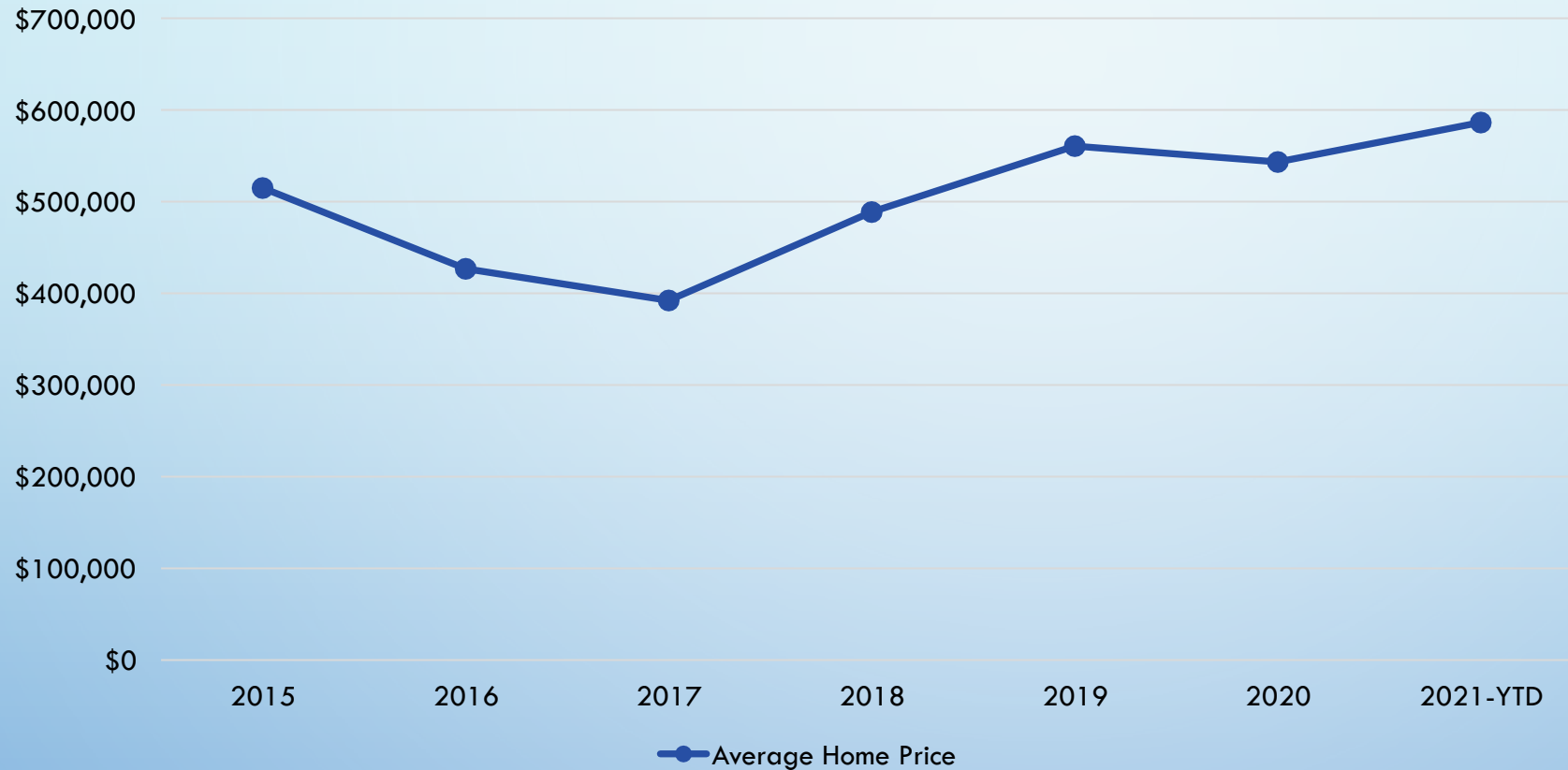
** 2021-YTD Sales span January-September 2021*

- Total home sales within the Oakdale School District have averaged 82-83 per year over the last seven years
- The district has seen only 1 distressed property sale in the last 3 years
- New home sales to date in 2021 account for roughly 13% of the total home sales within the district and the district may see highest new home sales total since 2016



Oakdale School Home Price Analysis

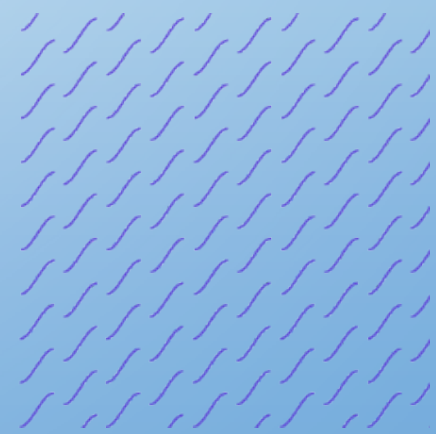
Oakdale School Average Home Sale Price



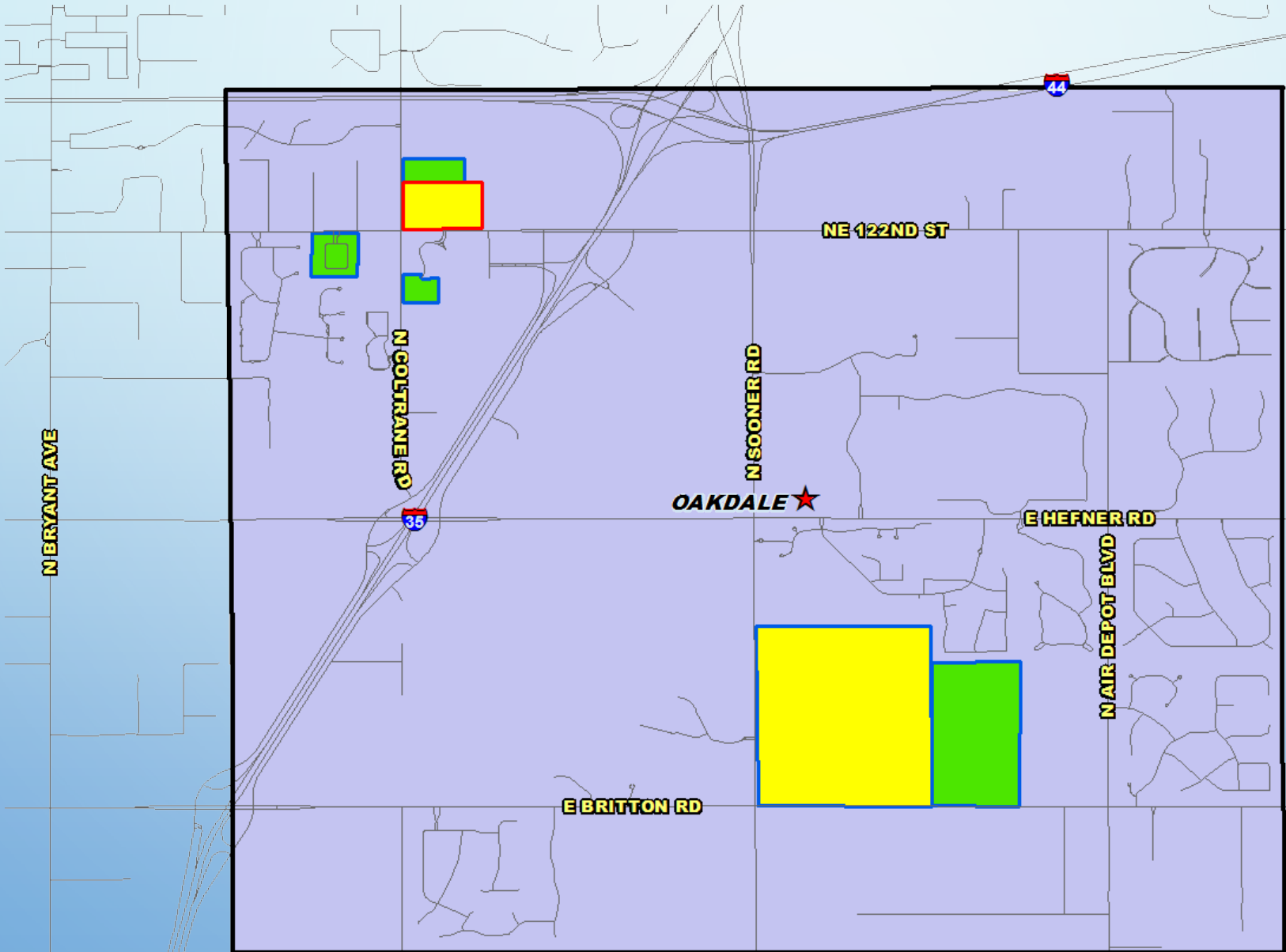
	Average Sale Price
2015	\$514,952
2016	\$426,814
2017	\$392,179
2018	\$488,723
2019	\$560,594
2020	\$543,266
2021-YTD	\$586,397

*2021-YTD Sales span January-September 2021

The average home sale price in the district has risen 49% since 2017, an increase of over \$194,218



District Housing Overview



- There are roughly 90 lots available to build on across the district
- There are over 400 future lots in the planning stages across OPS
- Groundwork is currently underway on roughly 97 lots in 1 subdivision

Subdivisions

- ACTIVE
- FUTURE
- Groundwork Underway

Residential Activity



Stonehill Manor

- 27 total lots
- 15 vacant developed lots
- 2 homes under construction
- 10 homes occupied
- Large custom home lots
- Building 1-2 homes per year

Oakdale Gardens

- 62 total duplex units
- 18 vacant developed lots
- 44 units occupied
- 9 units built in last 12 months
- Current student yield: 0.431

Residential Activity

The dirt work that is shown in the image was done back in 2017. Since that time, there has been no movement and the owner is focused on the single-family project and has currently shelved the multi-family project for the time being.

Preserve at Oakdale Ridge

- 30 total lots
- 10 vacant developed lots
- 4 homes under construction
- 16 homes occupied
- Building 10-15 homes per year
- Current Student Yield: 0.500



Oakdale Ridge Phase 2

- 97 total future lots
- Preliminary plat approved Oct 2020
- Groundwork underway
- Anticipate homes starting mid 2022

NE 122ND ST

35

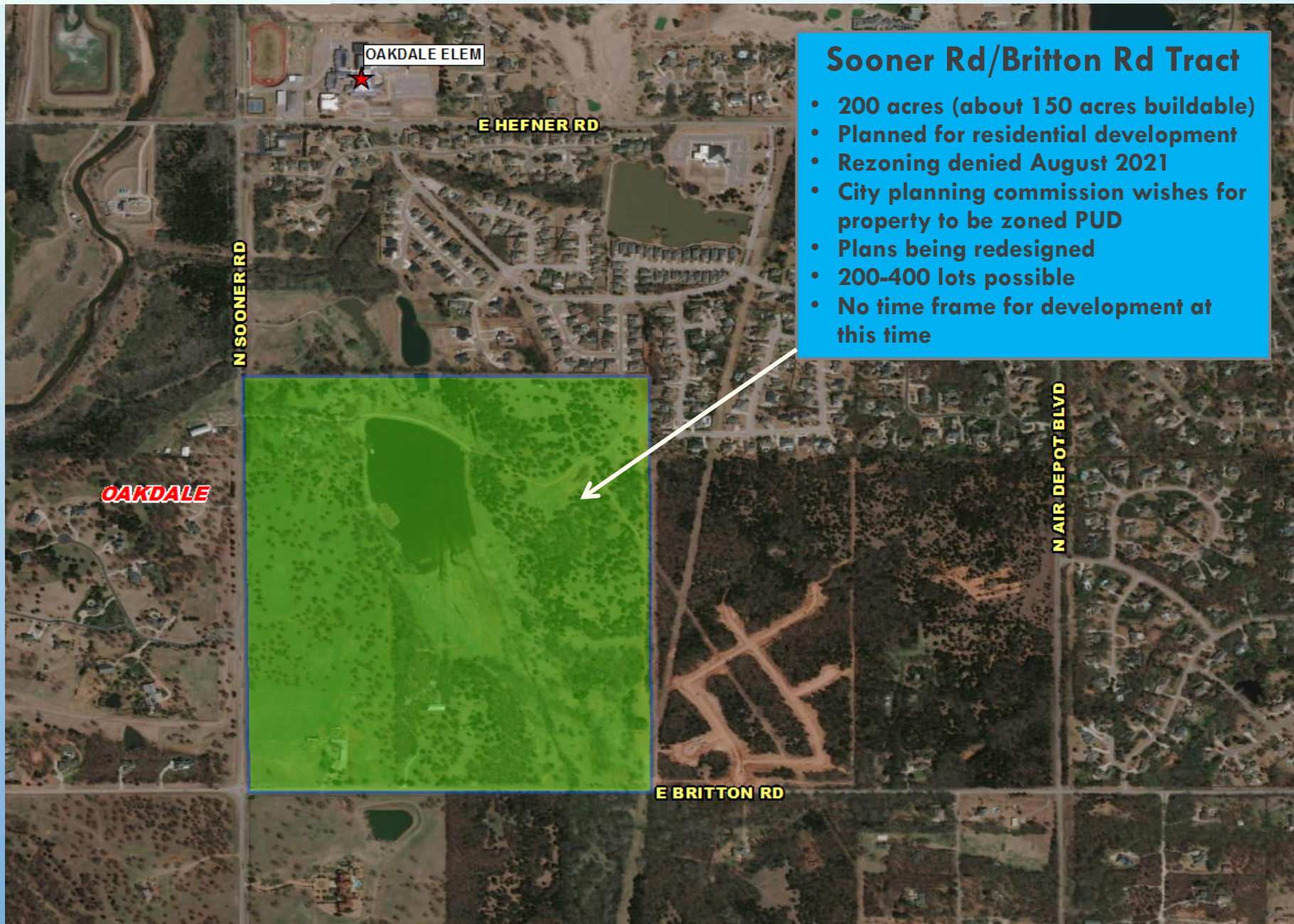
Future Residential Activity



Autumn Park

- 81 total lots
- Phase 1 (44 lots) groundwork complete
- Anticipate homes starting late 2021 or early 2022
- 0.75-acre lots

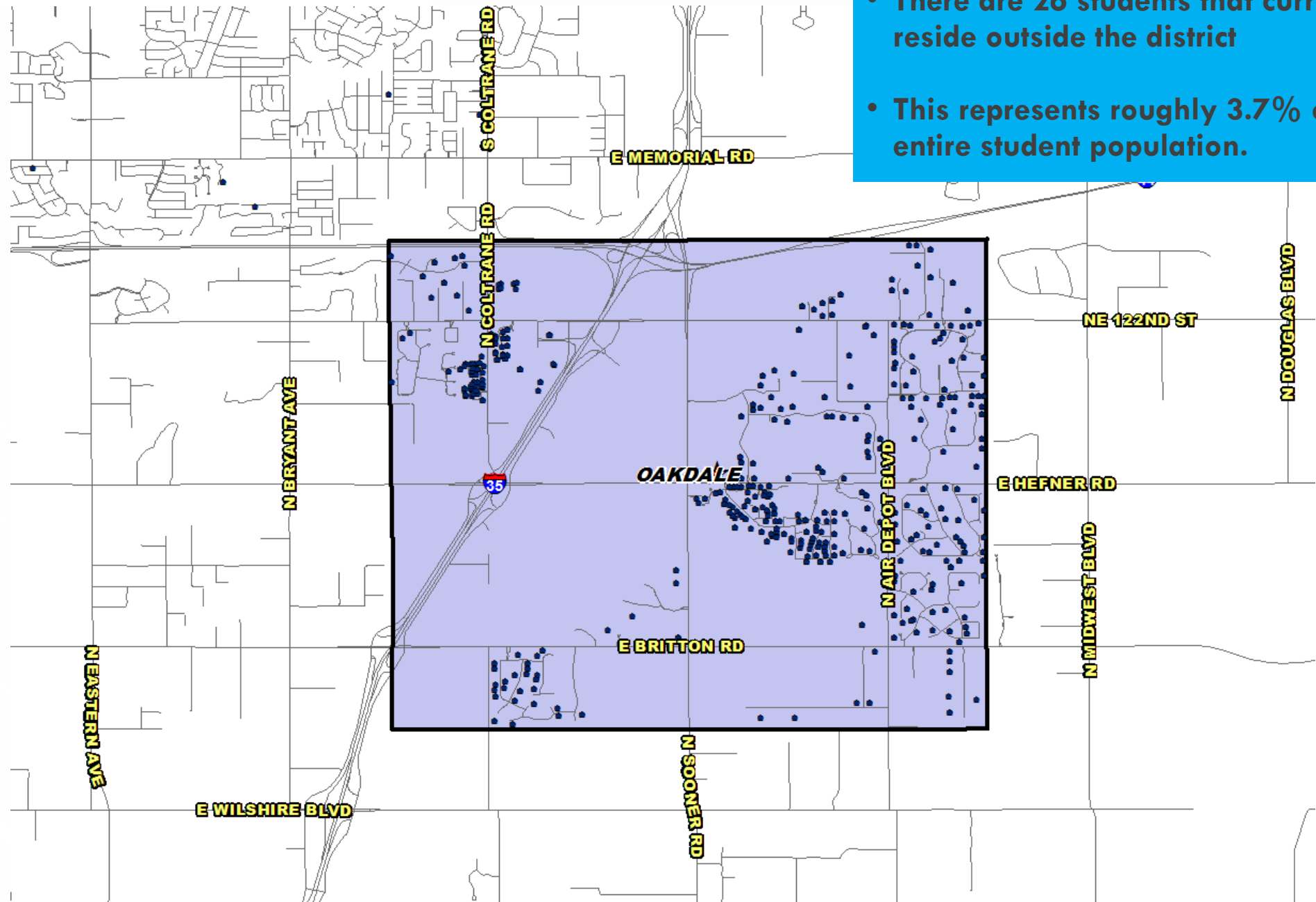
Future Residential Activity



Sooner Rd/Britton Rd Tract

- 200 acres (about 150 acres buildable)
- Planned for residential development
- Rezoning denied August 2021
- City planning commission wishes for property to be zoned PUD
- Plans being redesigned
- 200-400 lots possible
- No time frame for development at this time

Student Density Analysis



- There are 26 students that currently reside outside the district
- This represents roughly 3.7% of the entire student population.

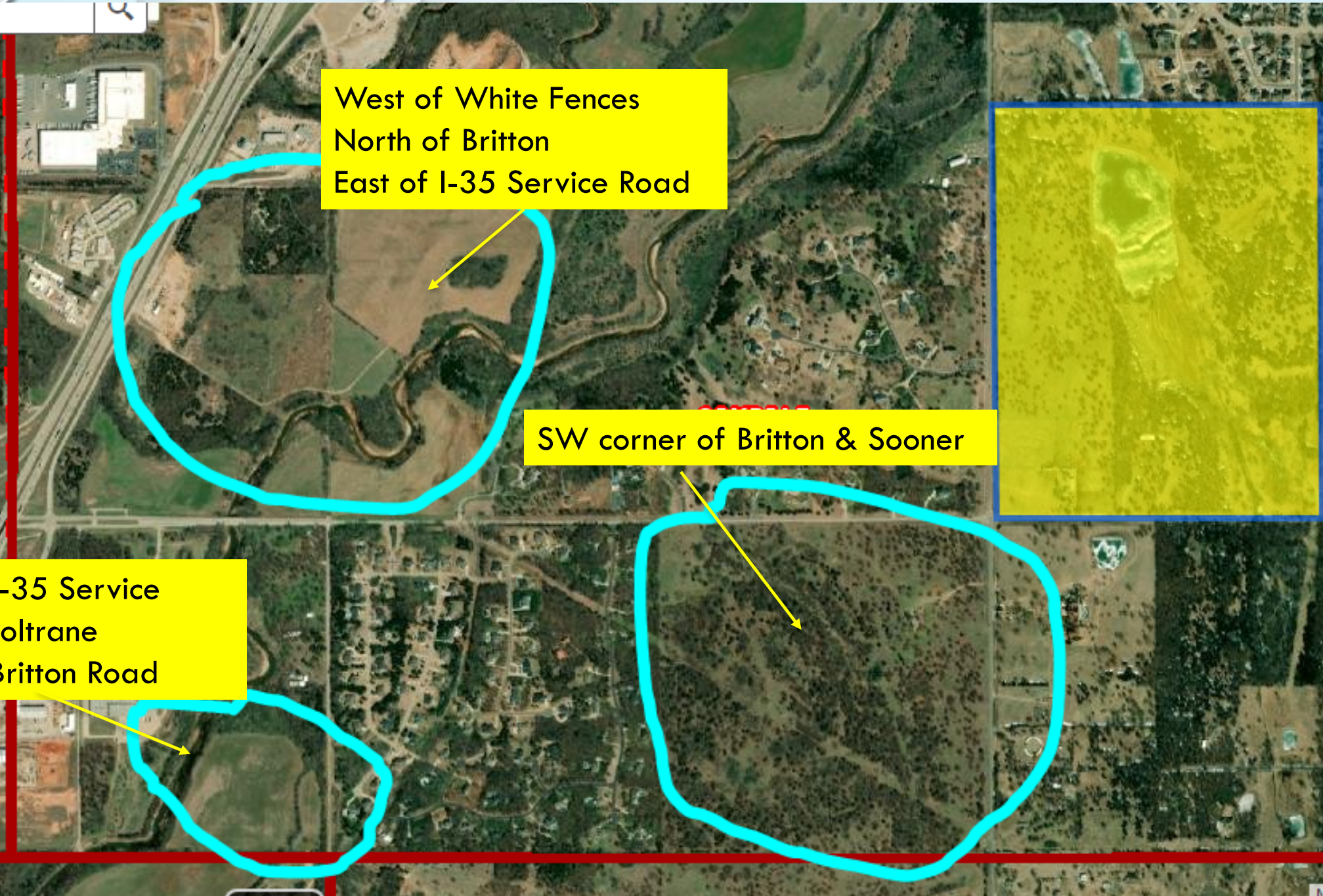
TEN YEAR FORECAST BY GRADE LEVEL

Year (Oct)	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	Total	Total Growth	% Growth
2017/18	38	78	73	73	73	62	70	71	66	69	673		
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HIGH SCHOOL SCENARIO

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North of Britton
East of I-35 Service Road

SW corner of Britton & Sooner

Between I-35 Service
Road & Coltrane
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Army Corps of Engineers Land
(Potential Land Swap with River Oaks)
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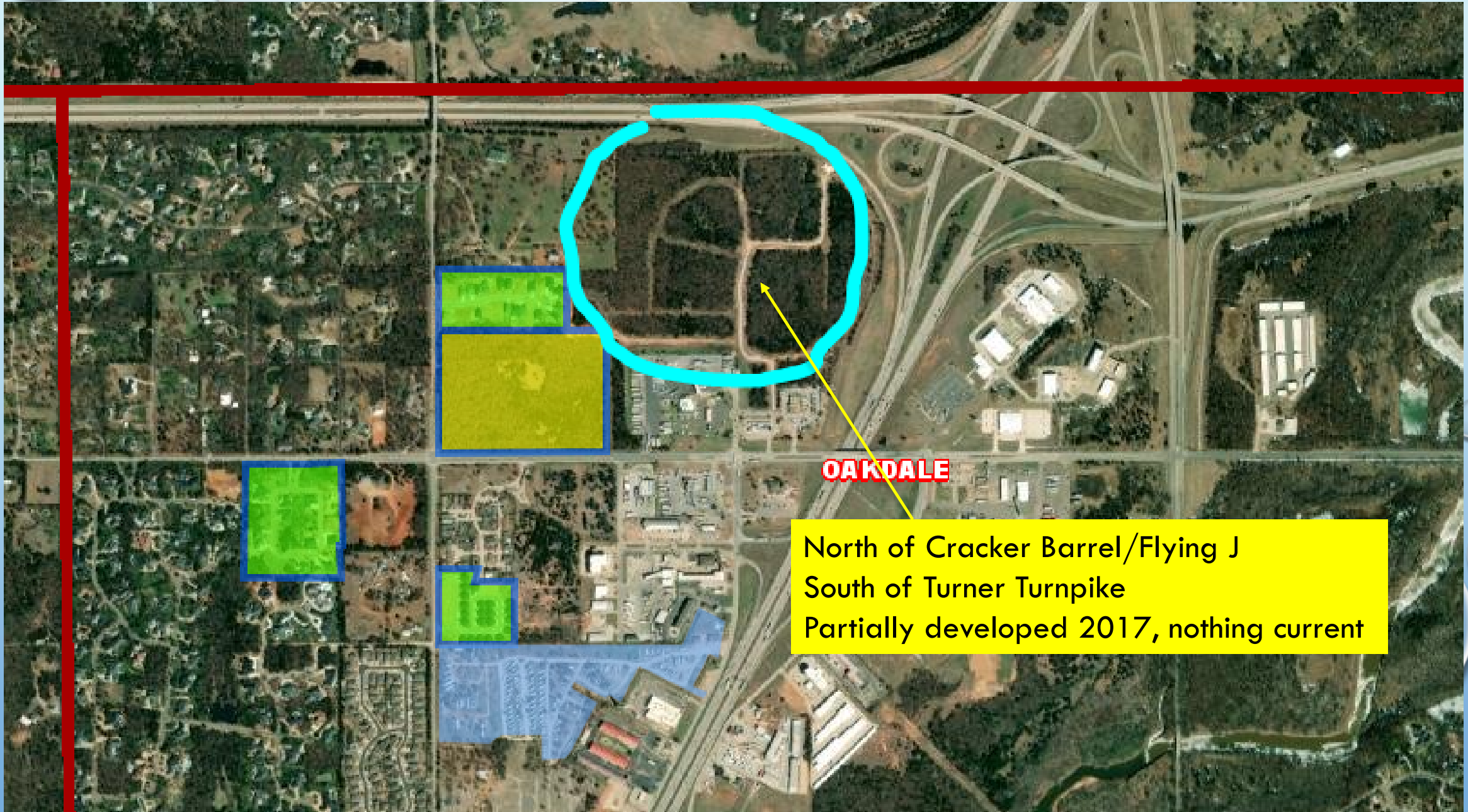




Unknown- behind Frontier City
West side of Sooner Road
North of Hefner Road

OAKDALE

POWERED BY

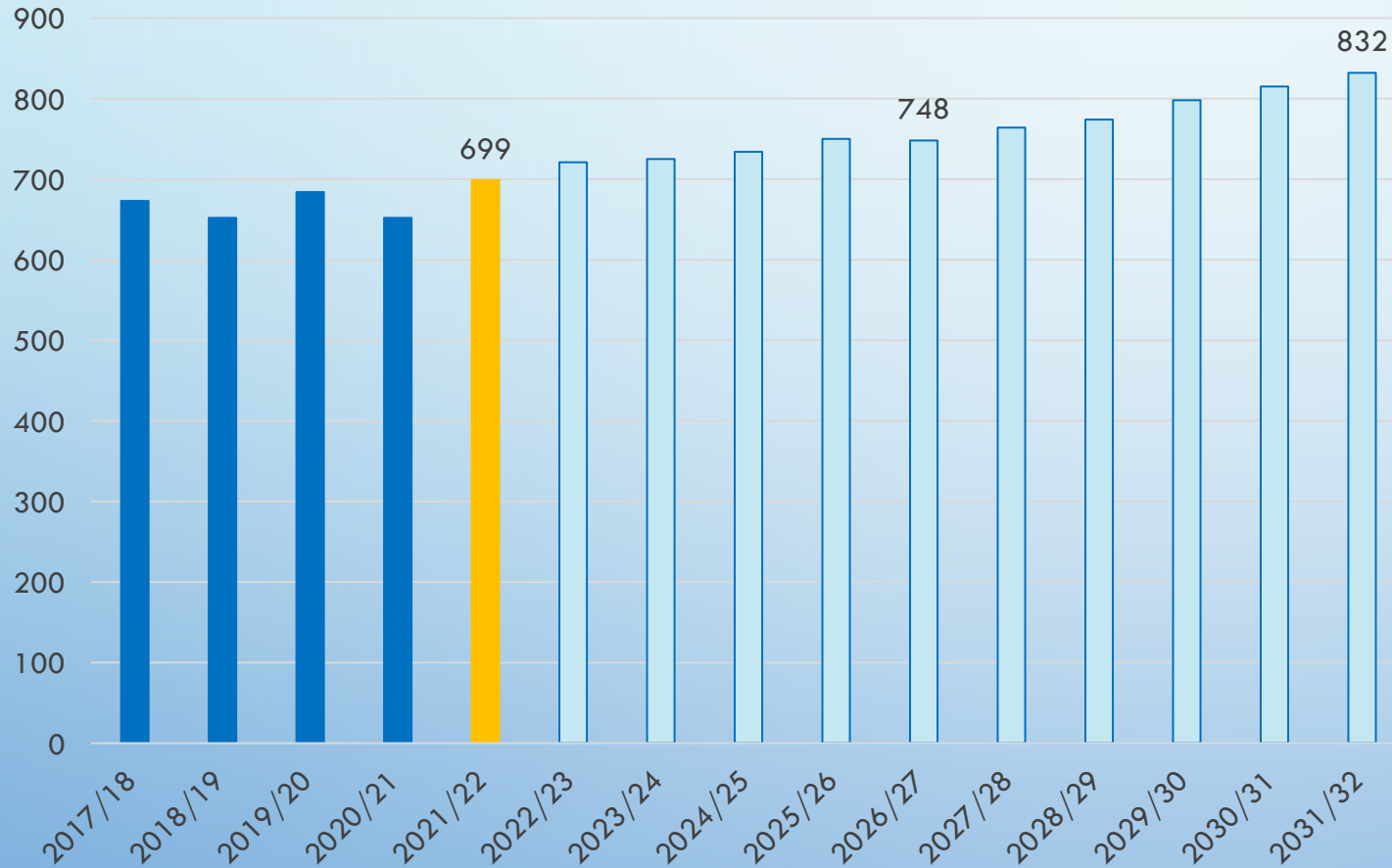


OAKDALE

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Oakdale School
55-C029

FY22 Financial Report
March 31, 2022

Oakdale Public School
Cash Balances - Appropriated Funds
March 31, 2022

	Balance 3/31/2022	Less: O/S Warrants 3/31/2022	Cash Balances 3/31/2022	Comparison 3/31/2021	Comparison 3/31/2020
General Fund					
FY 2021-22	2,185,912.69	10,104.39	2,175,808.30		
FY 2020-21	3,985.54	3,985.54	0.00		
Total	2,189,898.23	14,089.93	2,175,808.30	2,333,892.10	2,217,558.36
Building Fund					
FY 2021-22	134,832.05	0.00	134,832.05		
FY 2020-21	3,543.08	3,543.08	0.00		
Total	138,375.13	3,543.08	134,832.05	204,551.13	200,543.68
Building Bond Funds					
BBF (Fund 34)	3,346.48	-	3,346.48	-	-
BBF (Fund 35)	90,493.80	0.00	90,493.80	-	-
BBF (Fund 36)	3,824,926.74	107,023.80	3,717,902.94		
Total	3,918,767.02	107,023.80	3,811,743.22	196,571.99	692,637.29
Sinking Fund					
	2,469,837.94	0.00	2,469,837.94	2,301,930.16	3,411,205.06
Total Cash Balances	8,716,878.32	124,656.81	8,592,221.51	5,036,945.38	6,521,944.39

FY22 Non-Recurring (One Time) Funds		
Program	Claimed	Remaining
Project 615	-	\$ 500.00
Project 627	-	\$ 77,749.66
Project 628	-	\$ 28,880.54
Project 643	-	\$ 1,659.58
Project 789	29,033.00	\$ 7,943.00
Project 793	61,663.98	\$ -
Project 794	173,432.67	\$ 141,051.80
Project 795	-	\$ 138,399.86

**All Appropriated Funds
Treasurer's Activity
7/1/2021 to 3/31/2022**

<u>ASSETS</u>	Beginning Balance	Deposits	Net Transfers	Disbursements	Ending Balance
FNB of MWC					
Checking - General Fund	7,119,233.80	7,551,652.04	(829.55)	5,953,177.97	8,716,878.32
Receivable - due from EMP			-	-	-
Fiscal Agent - Sinking Fund	-	-	-	-	-
Total Assets	7,119,233.80	7,551,652.04	(829.55)	5,953,177.97	8,716,878.32
<u>LIABILITIES</u>					
General Fund					
2021-22 FY	1,006,929.04	5,075,735.42	(829.55)	3,895,922.22	2,185,912.69
2020-2021 FY	118,841.43	-		114,855.89	3,985.54
Total General Fund	1,125,770.47	5,075,735.42	(829.55)	4,010,778.11	2,189,898.23
Building Fund					
2021-22 FY	115,696.69	541,938.42	-	522,803.06	134,832.05
2020-21 FY	23,975.80	-	-	20,432.72	3,543.08
Total Building Fund	139,672.49	541,938.42	-	543,235.78	138,375.13
Building Bond Funds					
BBF (Fund 34)	71,819.86	117.44	-	68,590.82	3,346.48
BBF (Fund 35)	90,493.80	-	-	-	90,493.80
BBF (Fund 36)	4,500,000.00	-	-	675,073.26	3,824,926.74
Total BBF	4,662,313.66	117.44	-	743,664.08	3,918,767.02
Sinking Fund	1,191,477.18	1,933,860.76	-	655,500.00	2,469,837.94
Total Liabilities	7,119,233.80	7,551,652.04	(829.55)	5,953,177.97	8,716,878.32
<u>Investment Report</u>	<u>2,417.32</u>				

**Oakdale Public School
General Fund Expenditures
March 31, 2022**

	FY20 Expenditures		FY21 Expenditures		FY22 Expenditures	
	Payroll	Non-Payroll	Payroll	Non-Payroll	Payroll	Non-Payroll
July	67,711.84	28,743.40	63,359.78	64,614.63	58,841.77	98,858.68
August	203,987.56	28,694.57	228,498.51	88,565.10	232,033.80	81,888.65
September	383,903.33	25,483.55	400,876.84	40,258.26	410,250.76	75,701.98
October	385,767.35	31,172.79	413,857.93	46,631.57	423,288.82	119,191.75
November	384,402.08	74,003.92	433,423.02	52,272.55	421,057.70	88,063.27
December	434,222.85	29,883.38	408,313.10	28,914.69	418,434.39	68,703.38
January	385,115.27	30,328.66	402,304.32	19,955.53	422,218.11	54,799.30
February	385,488.81	30,222.76	414,846.55	48,212.45	427,343.57	41,853.76
March	412,295.02	36,019.84	404,371.32	31,110.82	419,101.03	44,395.89
April	406,668.45	14,157.63	420,678.77	42,008.18		
May	1,247,218.61	11,703.68	454,645.16	51,689.83		
June	48,695.50	32,678.26	918,342.86	57,230.34		
TOTALS	4,745,476.67	373,092.44	4,963,518.16	571,463.95	3,232,569.95	673,456.66
		5,118,569.11		5,534,982.11		3,906,026.61

YTD Comparison

	FY20 Expenditures		FY21 Expenditures		FY22 Expenditures	
	Payroll	Non-Payroll	Payroll	Non-Payroll	Payroll	Non-Payroll
July	67,711.84	28,743.40	63,359.78	64,614.63	58,841.77	98,858.68
August	203,987.56	28,694.57	228,498.51	88,565.10	232,033.80	81,888.65
September	383,903.33	25,483.55	400,876.84	40,258.26	410,250.76	75,701.98
October	385,767.35	31,172.79	413,857.93	46,631.57	423,288.82	119,191.75
November	384,402.08	74,003.92	433,423.02	52,272.55	421,057.70	88,063.27
December	434,222.85	29,883.38	408,313.10	28,914.69	418,434.39	68,703.38
January	385,115.27	30,328.66	402,304.32	19,955.53	422,218.11	54,799.30
February	385,488.81	30,222.76	414,846.55	48,212.45	427,343.57	41,853.76
March	412,295.02	36,019.84	404,371.32	31,110.82	419,101.03	44,395.89
April						
May						
June						
TOTALS	3,042,894.11	314,552.87	3,169,851.37	420,535.60	3,232,569.95	673,456.66
		3,357,446.98		3,590,386.97		3,906,026.61

**Oakdale Public School
General Fund Expenditures
March 31, 2022**

Personnel Expenses		2021-22	MARCH	2021-22	% of YTD
OBJECT	DESCRIPTION	BUDGET	2022	YEAR-TO-DATE	TO BUDGET
100-299	Personnel	5,023,921.15	419,101.03	3,232,569.95	64.34%
	Total Personnel	5,023,921.15	419,101.03	3,232,569.95	64.34%
Non-Personnel Expenses					
310	Administrative Services	40,939.00	-	25,939.00	63.4%
320	Professional Education Services	44,839.00	3,060.00	32,493.75	72.5%
321	Instructional Program Improvement	7,830.00	-	5,956.00	76.1%
322	Instructional svcs	120.00	-	120.00	100.0%
331	Accounting & Audit Services	5,821.10	-	367.10	6.3%
336	Medical Services	25,000.00	4,387.50	22,961.65	91.8%
337	Othe Professional Services	35,000.00	4,350.40	32,190.75	92.0%
340	Technical Services	500.00	-	-	0.0%
344	Game Security Services	22,655.00	3,600.00	15,885.00	70.1%
346	Technology Services	50,000.00	-	33,901.00	67.8%
358	Legal Services	5,316.00	1,012.50	3,600.00	67.7%
359	Employee Training	13,608.50	-	1,825.00	13.4%
430	Repairs and Maintenance	921.00	-	921.00	100.0%
431	Non-Tech Services	500.00	-	45.00	9.0%
432	Tech Svcs Computer	840.84	-	840.84	100.0%
436	Office Machine Svcs	510.00	-	-	0.0%
438	Other Building Svcs	4,120.00	-	4,120.00	100.0%
440	Rentals	630.00	-	-	0.0%
450	Construction Services	13,000.00	-	13,000.00	100.0%
522	Liability Insurance	8,834.00	-	8,834.00	100.0%
524	Vehicle Insurance	7,603.00	-	7,603.00	100.0%
525	Surety Bonds	1,532.50	752.50	750.00	48.9%
530	Communication Services	75,228.59	1,049.78	60,221.65	80.1%
540	Advertising	1,500.00	-	363.30	24.2%
550	Printing and Binding	6,328.66	-	3,835.55	60.6%
580	Staff Travel	1,459.98	-	167.96	11.5%
611	Copy Supplies	7,347.02	175.00	6,113.62	83.2%
612	Automotive & Bus Supplies	9,252.12	-	6,933.04	74.9%
614	Testing Supplies	10,643.50	1,738.81	6,169.21	58.0%
615	Audiovisual Supplies	510.00	-	88.00	17.3%
616	First Aid	465.54	-	465.54	100.0%
617	Kitchen Supplies	14,415.00	699.27	10,927.80	75.8%
618	Maintenance Supplies	21,850.08	-	1,449.96	6.6%
619	Classroom/Office Supplies	32,300.84	4,346.22	12,944.12	40.1%
	ES Allocation	7,845.20	-	-	0.0%
	MS Allocation	5,372.60	-	-	0.0%
625	Gasoline	13,000.00	2,349.40	6,425.72	49.4%
630	Food and Milk	96,961.58	11,114.77	75,845.39	78.2%
639	Other Food Costs	5,367.30	781.80	3,710.75	69.1%
641	Books	1,626.40	-	1,419.53	87.3%
641	Books (Library)	8,000.00	-	-	0.0%
643	Textbooks	66,605.27	-	56,645.97	85.0%
645	Workbooks	424.10	-	424.10	100.0%
646	Binding	1,000.00	-	-	0.0%
652	Audiovisual	9,471.28	-	9,471.28	100.0%
653	Technology Related Supplies	117,315.37	2,517.02	117,315.37	100.0%
654	Furniture and Fixtures	1,194.45	-	1,194.45	100.0%
760	Vehicles	7,364.05	-	7,364.05	100.0%
810	Dues and Fees	18,553.82	2,013.83	6,449.85	34.8%
833	Interest on Non-Payable Warrants	-	-	-	0.0%
850	Game Contracts & Guarantees	1,025.00	-	1,000.00	97.6%
860	Staff Registration & Tuition	607.25	80.00	110.00	18.1%
930	Reimbursement	1,184.07	-	1,184.07	100.0%
	Total Non-Personnel	834,339.01	44,395.89	673,456.66	80.7%
TOTALS		5,858,260.16	463,496.92	3,906,026.61	66.7%

**Oakdale Public School
Summary of Monthly Revenue - By Fund
2021-22 FY**

Month	Total	General Fund	Building Fund	BBF (Fund 34)	BBF (Fund 35)	BBF (Fund 36)	Sinking Fund
7-2021	85,388.24	82,285.92	738.50	117.44			2,246.38
8	347,361.30	333,806.53	3,399.14				10,155.63
9	151,683.12	147,703.64	930.41				3,049.07
10	90,957.08	90,454.33	108.18				394.57
11	109,913.90	100,652.62	1,951.42				7,309.86
12	2,472,895.46	1,564,844.62	198,866.25				709,184.59
1-2022	3,125,389.22	1,966,060.25	253,193.63				906,135.34
2	246,773.21	187,063.86	13,087.14				46,622.21
3	921,290.51	602,863.65	69,663.75				248,763.11
4	0.00						
5	0.00						
6	0.00						
Total	7,551,652.04	5,075,735.42	541,938.42	117.44	0.00	0.00	1,933,860.76

**Oakdale Public School
Warrants Issued By Month - By Fund
2021-22 FY**

Month	Total	General Fund		Building Fund		(Fund 34)	(Fund 35)	(Fund 36)	Sinking Fund
		2021-22 FY	2020-21 FY	2021-22 FY	2020-21 FY	BBF	BBF	BBF	
7-2021	929,185.01	157,700.45		147,484.56					624,000.00
8	412,395.91	313,922.45		34,609.17		25,110.54		38,753.75	
9	547,761.88	485,952.74		44,100.97		17,708.17			
10	621,391.42	542,480.57		50,074.11		4,821.11		24,015.63	
11	653,829.48	509,120.97		91,820.23				21,388.28	31,500.00
12	760,381.15	487,137.77		37,268.28		20,951.00		215,024.10	
1-2022	533,620.76	477,017.41		41,527.43		0.00		15,075.92	
2	634,404.86	469,197.33		34,438.80				130,768.73	
3	686,655.83	463,496.92		41,479.51				181,679.40	
4	0.00								
5	0.00								
6	0.00								
Totals	5,779,626.30	3,906,026.61	0.00	522,803.06	0.00	68,590.82	0.00	626,705.81	655,500.00

**Oakdale Public School
Warrants Paid By Month - By Fund
2021-22 FY**

Month	Total	General Fund		Building Fund		(Fund 34)	(Fund 35)	(Fund 36)	Sinking Fund
		2021-22 FY	2020-21 FY	2021-22 FY	2020-21 FY	BBF	BBF	BBF	
7-2021	1,161,579.14	132,630.18	87,613.20	144,466.79	17,477.72	0.00	0.00	155,391.25	624,000.00
8	455,685.95	326,803.02	27,131.70	34,931.94	2,955.00	25,110.54		38,753.75	
9	476,441.27	420,994.98	21.49	44,767.63		10,657.17			
10	699,173.33	611,183.14		52,102.45		11,872.11		24,015.63	
11	646,763.22	507,747.71		86,127.23				21,388.28	31,500.00
12	769,557.58	490,621.20		42,961.28		20,951.00		215,024.10	
1-2022	532,491.41	475,798.56	89.50	41,527.43				15,075.92	
2	634,711.66	469,504.13		34,438.80				130,768.73	
3	576,774.41	460,639.30		41,479.51				74,655.60	
4	0.00								
5	0.00								
6	0.00								
Total	5,953,177.97	3,895,922.22	114,855.89	522,803.06	20,432.72	68,590.82	0.00	675,073.26	655,500.00

**Oakdale Public School
Warrant Accounts - By Funds
2021-22 FY**

2021-22 FY	Total	General	Building	BBF (34)	BBF (35)	BBF (36)	Sinking (41)
O/S @ 7-01-21	155,391.25	0.00	0.00	0.00	0.00	155,391.25	0.00
Issued to Date	5,779,626.30	3,906,026.61	522,803.06	68,590.82	0.00	626,705.81	655,500.00
Less: Paid to Date	5,817,889.36	3,895,922.22	522,803.06	68,590.82	0.00	675,073.26	655,500.00
O/S @ 3/31/2022	117,128.19	10,104.39	0.00	0.00	0.00	107,023.80	0.00

2020-21 FY	Total	General	Building	BBF (34)	BBF (35)	BBF (36)	Sinking (41)
O/S @ 7-01-21	142,817.23	118,841.43	23,975.80	0.00	0.00	0.00	0.00
Issued to Date	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Paid to Date	135,288.61	114,855.89	20,432.72	0.00	0.00	0.00	0.00
O/S @ 3/31/2022	7,528.62	3,985.54	3,543.08	0.00	0.00	0.00	0.00

All Years	Total	General	Building	BBF (34)	BBF (35)	BBF (36)	Sinking (41)
O/S @ 7-01-21	298,208.48	118,841.43	23,975.80	0.00	0.00	155,391.25	0.00
Issued to Date	5,779,626.30	3,906,026.61	522,803.06	68,590.82	0.00	626,705.81	655,500.00
Less: Paid to Date	5,953,177.97	4,010,778.11	543,235.78	68,590.82	0.00	675,073.26	655,500.00
O/S @ 3/31/2022	124,656.81	14,089.93	3,543.08	0.00	0.00	107,023.80	0.00

**Oakdale Public Schools
Bank Summary
General Fund
2021-22 FY**

Month	Beginning Balance	Deposits	Transfers In	Transfers Out	Disbursements	Ending Balance
7-2021	7,119,233.80	85,388.24		GW 80.40 SC 35.00	1,161,579.14	6,042,927.50
8	6,042,927.50	347,361.30		GW 81.52 SC 35.00	455,685.95	5,934,662.95
9	5,934,662.95	151,683.12	176.62 PR1	GW 108.29 SC 35.00 PR1 176.62	476,441.27	5,609,884.89
10	5,609,884.89	90,957.08	300.00 DD1	GW 95.33 SC 35.00	699,173.33	5,001,638.31
11	5,001,638.31	109,913.90		GW 86.00 SC 35.00	646,763.22	4,464,667.99
12	4,464,667.99	2,472,895.46		GW 86.54 SC 35.00	769,557.58	6,167,884.33
1-2022	6,167,884.33	3,125,389.22		GW 83.46 SC 35.00	532,491.41	8,760,663.68
2	8,760,663.68	246,773.21		GW 127.99 SC 70.00	634,711.66	8,372,527.24
3	8,372,527.24	921,290.51		GW 95.02 SC 70.00	576,774.41	8,716,878.32
4				GW		
5				SC		
6				GW		
				SC		
Total	<u>7,119,233.80</u>	<u>7,551,652.04</u>	<u>576.62</u>	<u>1,406.17</u>	<u>5,953,177.97</u>	<u>8,716,878.32</u>

RC = Returned checks

SC = Bank service charges-ACH

GW = Gateway and Credit Card Processing

HL = Heartland Processing

BE = Bank Error

BC = Bank Correction

PR1 = PAYROLL ACH RETURNED

DD1 = DIRECT DEPOSIT CORRECTION FROM FY 21

BOND PRINCIPAL AND INTEREST SCHEDULE 3/31/2022

BUILDING BONDS of 2018 JUNE 1, 2018 - \$4,735,000.00

Date	Principal	Interest	Total	Date Paid	Notes
6/1/2019	\$ -	\$ 121,375.00	\$ 121,375.00	5/30/2019	
12/1/2019	\$ -	\$ 60,687.50	\$ 60,687.50	11/22/2019	
6/1/2020	\$ 1,135,000.00	\$ 60,687.50	\$ 1,195,687.50	5/28/2020	
12/1/2020	\$ -	\$ 46,500.00	\$ 46,500.00	11/30/2020	
6/1/2021	\$ 1,200,000.00	\$ 46,500.00	\$ 1,246,500.00	5/28/2021	
12/1/2021	\$ -	\$ 31,500.00	\$ 31,500.00	11/30/2021	
6/1/2022	\$ 1,200,000.00	\$ 31,500.00	\$ 1,231,500.00		
12/1/2022	\$ -	\$ 15,750.00	\$ 15,750.00		
6/1/2023	\$ 1,200,000.00	\$ 15,750.00	\$ 1,215,750.00		RETIRE BOND

TRANSPORTATION BONDS JULY 2, 2019 - \$600,000

Date	Principal	Interest	Total	Date Paid	Notes
7/1/2021	\$ 600,000.00	\$ 24,000.00	\$ 624,000.00	7/1/2021	BOND RETIRED

BUILDING BONDS of 2021 JUNE 1, 2021 \$4,500,000.00

Date	Principal	Interest	Total	Date Paid	Notes
6/1/2022	\$ -	\$ 20,250.00	\$ 20,250.00		
12/1/2022		\$ 10,125.00	\$ 10,125.00		
6/1/2023	\$ 2,250,000.00	\$ 10,125.00	\$ 2,260,125.00		
12/1/2023	\$ -	\$ 3,937.50	\$ 3,937.50		
6/1/2024	\$ 2,250,000.00	\$ 3,937.50	\$ 2,253,937.50		RETIRE BOND

Payment Register

Options: Year: 2021-2022, Fund: GEN FUND-FOR OP, Date Range: 4/11/2022 - 4/12/2022, Print Payroll Payments: False,
Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
2177	04/11/2022	531	ALCOHOL & DRUG TESTING, INC.				\$102.70
2178	04/11/2022	3045	AT&T				\$10.85
2179	04/11/2022	58	AT&T MOBILITY				\$689.33
2180	04/11/2022	3795	BIMBO BAKERIES USA				\$439.40
2181	04/11/2022	3488	BUDDY'S PRODUCE, INC.				\$528.45
2182	04/11/2022	3667	COLLECT ED				\$258.00
2183	04/11/2022	4414	EXCEL FOOD MART, INC				\$2,510.09
2184	04/11/2022	4270	HICKMAN LAW GROUP				\$1,712.50
2185	04/11/2022	4172	JONES SUPPLY COMPANY				\$66.70
2186	04/11/2022	5	MUNICIPAL ACCOUNTING SYSTE				\$316.00
2187	04/11/2022	4398	MATTHEW FLINTON				\$197.00
2188	04/11/2022	4079	ON BROADWAY PIZZA CO				\$790.50
2189	04/11/2022	4366	MOORE THERAPY SERVICES, INC				\$2,930.00
2190	04/11/2022	137	OKLAHOMA CITY PERMIT & ID U				\$17.00
2191	04/11/2022	3289	TEEL OSWALD, M.ED				\$500.00
2192	04/11/2022	941	OKLAHOMA TURNPIKE AUTHORI				\$5.55
2193	04/11/2022	80717	JOSEPH M PIERCE				\$64.78
2194	04/11/2022	4042	HILAND DAIRY FOODS COMPANY				\$2,967.28
2195	04/11/2022	4423	PV BUSINESS SOLUTIONS, INC				\$298.50
2196	04/11/2022	204	QUILL CORPORATION				\$25.98
2197	04/11/2022	4341	QUO VADIMUS LLC				\$5,385.00
2198	04/11/2022	649	RAINBOW PENNANT, INC.				\$230.00
2199	04/11/2022	45	REID PRINTING				\$299.10
2200	04/11/2022	3637	SHELLEY RYLAND				\$3,990.00
2201	04/11/2022	626	SCHOOL SPECIALTY, LLC				\$3.74
2202	04/11/2022	4377	SHANNAN FROHOCK				\$292.50
2203	04/11/2022	70017	SYSCO OKLAHOMA LLC				\$6,930.64
2204	04/12/2022	4173	DEHART AIR CONDITIONING				\$2,325.00
2205	04/12/2022	3387	ED ADMIN SRVS, INC				\$7,500.00
2206	04/12/2022	4424	JENNIFER PHILLIPS				\$18.50
2207	04/12/2022	3693	PROSPERITY BANK				\$3,499.89
2208	04/12/2022	119	SAM'S CLUB MC/SYNCB				\$808.94
Non-Payroll Total:							\$45,713.92
Payroll Total:							\$0.00
Balance Foward:							\$4,124,150.37
Total:							\$4,169,864.29

Activity Fund \$1,074.08
Gen. Fund 3,499.89

Account Name: OAKDALE SCHOOL

Account Number Ending In: 1955

Cardholder Account Activity (continued)

Post Date	Tran Date	Reference Number	Transaction Description	\$Amount
03/17	03/17		VT220762556000010001857	
03/17	03/17	7469216EW2XD431JW	AMZN MKTP US AMZN.COM/BILL WA CREDIT	31.34
03/17	03/17		VT220762556000010002093	
03/27	03/25	7449398F5BLJDD4JY	ACADEMY SPORTS #85 EDMOND OK CREDIT	37.96
03/02	03/01	2443106EQ2DZLL2K7	AMZN MKTP US*1I78Q6512 AMZN.COM/BILL WA	54.95
03/02	03/01		VT220612556000010003440	
03/02	03/01	2469216EQ2XSP50LL	AMZN MKTP US*1W76F81U1 AMZN.COM/BILL WA	26.99
03/02	03/01		VT220612556000010001062	
03/04	03/03	2469216EE2XL6MSP6	AMZN MKTP US*1I0M127X2 AMZN.COM/BILL WA	40.87
03/04	03/03		VT220632556000010000905	
03/04	03/04	2469216EF2XYEX3JG	AMZN MKTP US*1W0PA8QZ1 AMZN.COM/BILL WA	76.95
03/04	03/04		VT220632556000010001902	
03/07	03/06	2443106EH2DZ4V09A	AMZN MKTP US*1W30C5YZ1 AMZN.COM/BILL WA	93.31
03/07	03/06		VT220662556000010001867	
03/08	03/07	2469216EJ2XZVZ0TE	AMZN MKTP US*1W9NE5UY0 AMZN.COM/BILL WA	144.49
03/08	03/07		VT220672556000010001079	
03/08	03/07	2469216EJ2Y0J1ZM8	AMZN MKTP US*1Z8VF1Z41 AMZN.COM/BILL WA	198.00
03/08	03/07		VT220672556000010001098	
03/09	03/09	2469216EL2XXQ0XQ2	AMZN MKTP US*1Z4ZS2OW0 AMZN.COM/BILL WA	12.99
03/09	03/09		VT220682556000010001578	
03/10	03/10	2469216EM2XSZBAPQ	AMZN MKTP US*1Z85I2X41 AMZN.COM/BILL WA	141.03
03/10	03/10		VT220692556000010001887	
03/11	03/10	2469216EM2XFQ50R4	DNH*GODADDY.COM 480-505-8855 AZ	31.16
03/11	03/10		VT220702556000010001498	
03/19	03/19	F675200F0000F0361	MICROSOFT#G009244856 MSBILL.I 5045 WA	35.82
03/21	03/21	2443106F02DYM1V1	AMAZON.COM*1N6C283C2 AMZN AMZN.COM/BILL WA	26.56
03/22	03/22	2463269F2EJ260K4F	COGENT 816-221-0650 MO	1,477.50
03/22	03/22	2469216F12XAJPV92	AMZN MktP US*1N2AT6570 Amzn.com/bill WA	64.00
03/22	03/22	2469216F12XSE90WZ	AMZN MktP US*166KS0OU1 Amzn.com/bill WA	190.94
03/23	03/23	2469216F22XRB1YQH	AMZN MktP US*165AR0JO1 Amzn.com/bill WA	39.96
03/24	03/24	2449398F4BMB31N66	ACADEMY SPORTS #85 EDMOND OK	37.96
03/24	03/24	2469216F32XF4HHT6	Amazon.com*1N2218U50 Amzn.com/bill WA	48.83
03/25	03/25	2449398F5BLJDD4K1	ACADEMY SPORTS #85 EDMOND OK	34.99
03/25	03/25	2469216F42X9T4NA3	AMZN MktP US*161RX6CJ0 Amzn.com/bill WA	80.98
03/26	03/26	2469216F52XJPKY9S	AMZN MktP US*168QB0030 Amzn.com/bill WA	138.00
03/27	03/27	2443106F72DKSJQ3T	AMZN MKTP US*1N4KT7WF2 AM AMZN.COM/BILL WA	311.88
03/27	03/27	2469216F62XW6TF00	AMZN MktP US*1N24R2RF2 Amzn.com/bill WA	170.98
03/29	03/29	2444500F9HEVEGQFG	USPS STAMPS ENDICIA 888-434-0055 DC	100.00
03/30	03/30	2443106F92DZ1F2DD	AMZN MKTP US*168OM2BF0 AM AMZN.COM/BILL WA	266.32
03/30	03/30	2469216F92XSXKDLN	ENDICIA STORE 800-576-3279 CA	22.22
03/30	03/30	2469216F92XSXKDL6	ENDICIA STORE 800-576-3279 CA	52.47
03/30	03/30	2469216F92X8HBRAH	AMZN MktP US*166814EO2 Amzn.com/bill WA	52.10
03/30	03/30	2469216F92X8KTY6M	AMZN MktP US*1699G20F2 Amzn.com/bill WA	23.30

Refund

Account Name: OAKDALE SCHOOL

Account Number Ending In: 1955

Important Information

THANK YOU FOR CHOOSING PROSPERITY BANK FOR YOUR CREDIT CARD NEEDS.

Corporate Account Activity
**OAKDALE SCHOOL
Card Ending In 1955**

Post Date	Tran Date	Reference Number	Transaction Description	\$Amount
03/14	03/14	2405469ET000NVH7F	PAYMENT - THANK YOU!	2,517.02-
03/14	03/14		00000000000314000710066	
03/14	03/14	2405469ET000NVH78	PAYMENT - THANK YOU!	910.14-
03/14	03/14		00000000000314000710058	
			Total Activity	3,427.16-
			Total Fees This Period	0.00
03/31	03/31		Interest Charge on Purchases	0.00
03/31	03/31		Interest Charge on Cash Advances	0.00
			Total Interest This Period	0.00

Cardholder Account Activity
**MARLENE DUNN
Card Ending In 4392**

Post Date	Tran Date	Reference Number	Transaction Description	Total Amount	\$Amount
03/04	03/03	2416407EE20TDN23E	FEDEX OFFIC42000042085 OKLAHOMA CITY OK		49.91
03/04	03/03		VT220632556000010003096		
03/04	03/03	2416407EE20TE9A3T	FEDEX OFFIC42000042085 OKLAHOMA CITY OK		21.75
03/04	03/03		VT220632556000010003097		
03/04	03/03	2469216EE2X93FGD7	ADOBE *800-833-6687 ADOBE.LY/ENUS CA		179.88
03/04	03/03		VT220632556000010000048		
03/06	03/04	2443106EG603VM6ME	NSU CONTINUING EDUCATI 918-444-4610 OK		50.00
03/06	03/04		VT220652556000010003412		
03/11	03/09	2424760EMEJ7Z6ZXP	RASPBERRIES N CREME OKLAHOMA CITY OK		42.00
03/11	03/09		VT220702556000010002381		
03/11	03/10	2437735EN00005388	ROCKY MOUNTAIN GRILL EDMOND OK		77.63
03/11	03/10		VT220702556000010000843		
03/13	03/10	2442733ENLM8KRRF2	CHICK-FIL-A #03881 EDMOND OK		213.00
03/13	03/10		VT220722556000010002918		
03/17	03/17	F675200F1000F0366	IDENTOGO - OK FINGERPR BILLERIC 9399 MA		57.25
03/29	03/29	2405523F92LY2X68J	ALL AMERICAN PIZZA EDMOND OK		65.99
			Total Amount	\$757.41	

**JOSEPH PIERCE
Card Ending In 3741**

Post Date	Tran Date	Reference Number	Transaction Description	Total Amount	\$Amount
03/17	03/17	7469216EW2XBYAMFP	AMZN MKTP US AMZN.COM/BILL WA CREDIT		109.69-
			Total Amount	\$3,816.56	

Payment Register

Options: Year: 2021-2022, Fund: Building, Date Range: 4/11/2022 - 4/11/2022, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
409	04/11/2022	49	ALERT 360				\$21.35
410	04/11/2022	3346	CITY GREASE				\$575.00
411	04/11/2022	70038	CITY OF OKLAHOMA CITY				\$593.86
412	04/11/2022	3352	CLASSIC PAPER SUPPLY, INC.				\$99.80
413	04/11/2022	538	EAGLE MECHANICAL, INC.				\$1,285.00
414	04/11/2022	3314	EARTHSMART CONTROLS				\$240.00
415	04/11/2022	4196	EDGE COMMUNICATIONS				\$205.50
416	04/11/2022	3823	FER WASTE SERVICES LLC				\$780.00
417	04/11/2022	4000	GREENTURF INC				\$3,481.25
418	04/11/2022	4344	HIS PAINT MANUFACTURING CO				\$422.85
419	04/11/2022	494	THE HOME DEPOT				\$150.99
420	04/11/2022	4030	MOTHER NATURES PEST				\$1,350.00
421	04/11/2022	3	OKLAHOMA GAS& ELECTRIC				\$8,490.25
422	04/11/2022	4	OKLAHOMA NATURAL GAS				\$3,424.81
423	04/11/2022	3644	SUPERIOR LINEN				\$310.42
424	04/11/2022	3554	TLC ENTERPRISES LLC				\$2,692.57
425	04/11/2022	4385	WAXIE'S ENTERPRISES LLC				\$2,395.91
Non-Payroll Total:							\$26,519.56
Payroll Total:							\$0.00
Balance Foward:							\$522,803.06
Total:							\$549,322.62

Payment Register

Options: Year: 2021-2022, Fund: ACTIVITY FUND, Date Range: 3/1/2022 - 3/31/2022, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
250	03/03/2022	4207	ISABELLA PICA				\$300.00
251	03/03/2022	4059	KAREN PICA				\$500.00
252	03/03/2022	3632	MALISA M RADDATZ				\$500.00
253	03/04/2022	4389	JAMES W. MCTIERNAN JR.				\$2,904.84
254	03/04/2022	119	SAM'S CLUB MC/SYNCB				\$507.54
255	03/07/2022	4207	ISABELLA PICA				\$600.00
256	03/07/2022	4059	KAREN PICA				\$1,000.00
257	03/07/2022	3632	MALISA M RADDATZ				\$800.00
258	03/07/2022	3693	PROSPERITY BANK				\$910.14
259	03/07/2022	3021	CARL ALBERT JR. HIGH BAND		03/07/2022	\$1,225.00	\$0.00
260	03/07/2022	4282	TACK DESIGNS LLC				\$715.55
261	03/09/2022	3901	OKLAHOMA SCIENCE MUSEUM				\$770.00
262	03/10/2022	3191	EDMOND MEMORIAL HIGH SCH				\$800.00
263	03/10/2022	70035	SCHOLASTIC BOOK FAIRS				\$3,376.24
264	03/21/2022	4418	Alicia Rowntree				\$18.00
265	03/21/2022	4420	CAPITALHILL FLORIST AND GIFTS				\$71.95
266	03/21/2022	4083	CUSTOM INK				\$576.00
267	03/21/2022	4417	Jennifer Johnson				\$36.00
268	03/21/2022	4419	OKLAHOMA MUSEUM NETWORK		03/21/2022	\$350.00	\$0.00
269	03/21/2022	80355	ROBERT E. SCOTT				\$66.00
270	03/21/2022	4413	SKELETONS MUSEUM OF OSTEOL				\$250.00
271	03/21/2022	4207	ISABELLA PICA				\$300.00
272	03/21/2022	4059	KAREN PICA				\$500.00
273	03/21/2022	3632	MALISA M RADDATZ				\$500.00
274	03/21/2022	4206	NICOLAS PICA				\$80.00
275	03/22/2022	4421	Kamal Sawan				\$90.00
276	03/22/2022	4161	CARL ALBERT MIDDLE SCHOOL				\$170.00
277	03/22/2022	4161	CARL ALBERT MIDDLE SCHOOL				\$170.00
278	03/22/2022	640	EDMOND PUBLIC SCHOOLS				\$150.00
279	03/22/2022	3210	GUTHRIE PUBLIC SCHOOLS				\$170.00
280	03/22/2022	3024	BETHANY PUBLIC SCHOOLS				\$300.00
281	03/22/2022	3323	PIEDMONT HIGH SCHOOL				\$240.00
282	03/22/2022	70056	CHOCTAW HIGH SCHOOL				\$120.00
283	03/22/2022	3113	DEL CITY HIGH SCHOOL				\$100.00
284	03/22/2022	640	EDMOND PUBLIC SCHOOLS				\$80.00
285	03/22/2022	3469	STILLWATER MIDDLE SCHOOL				\$100.00
286	03/22/2022	70056	CHOCTAW HIGH SCHOOL				\$150.00
287	03/22/2022	3113	DEL CITY HIGH SCHOOL				\$320.00
288	03/22/2022	640	EDMOND PUBLIC SCHOOLS				\$220.00
289	03/22/2022	4422	GUTHRIE JUNIOR HIGH				\$300.00
290	03/29/2022	3132	JUNIOR LIBRARY GUILD				\$350.25
291	03/29/2022	4207	ISABELLA PICA				\$300.00
292	03/29/2022	4059	KAREN PICA				\$500.00
293	03/29/2022	3632	MALISA M RADDATZ				\$500.00
294	03/29/2022	80458	BEVERLY M DUNN				\$500.00
295	03/29/2022	4156	MUSIC IN THE PARKS				\$3,987.00
296	03/29/2022	4206	NICOLAS PICA				\$80.00
297	03/29/2022	4207	ISABELLA PICA				\$300.00
298	03/29/2022	4059	KAREN PICA				\$500.00

Payment Register

Options: Year: 2021-2022, Fund: ACTIVITY FUND, Date Range: 3/1/2022 - 3/31/2022, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
299	03/29/2022	3632	MALISA M RADDATZ				\$500.00
300	03/29/2022	4206	NICOLAS PICA				\$80.00
301	03/29/2022	690	CAPITAL ONE				\$680.90
						Non-Payroll Total:	\$27,040.41
						Payroll Total:	\$0.00
						Balance Foward:	\$100,142.54
						Total:	\$127,182.95

Payment Register

Options: Year: 2021-2022, Fund: BOND FUND #34, Date Range: 4/11/2022 - 4/11/2022, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
12	04/11/2022	538	EAGLE MECHANICAL, INC.				\$825.00
Non-Payroll Total:							\$825.00
Payroll Total:							\$0.00
Balance Foward:							\$68,590.82
Total:							\$69,415.82

Payment Register

Options: Year: 2021-2022, Fund: BOND FUND #36, Date Range: 3/31/2022 - 4/11/2022, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
16	03/31/2022	842	CMS WILLOWBROOK INC				\$107,023.80
17	04/11/2022	644	LWPB ARCHITECTS				\$5,400.00
18	04/11/2022	4341	QUO VADIMUS LLC				\$66,911.75
Non-Payroll Total:							\$179,335.55
Payroll Total:							\$0.00
Balance Foward:							\$519,682.01
Total:							\$699,017.56

ANNUAL FINANCIAL REPORT
INDEPENDENT SCHOOL DISTRICT NO. 29
OAKDALE PUBLIC SCHOOL DISTRICT
OKLAHOMA COUNTY, OKLAHOMA
JULY 1, 2020 TO JUNE 30, 2021

OAKDALE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
JUNE 30, 2021

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OAKDALE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
JULY 1, 2020 TO JUNE 30, 2021

SCHOOL DISTRICT BOARD MEMBERS

Todd Corbin
Jerome Loughridge
Erin Hulsey

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Joe Pierce

CLERK OF THE BOARD

Jerome Loughridge

SCHOOL DISTRICT TREASURER

Steve Huff

PUTNAM & COMPANY, PLLC
Certified Public Accountants
169 E. 32ND
EDMOND, OKLAHOMA 73013
(405) 348-3800

INDEPENDENT AUDITOR'S REPORT

March 31, 2022

The Honorable Board of Education
Oakdale School District No. 29
Oklahoma County, Oklahoma

Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Oakdale School District No. 29, Oklahoma County, Oklahoma, as of and for the year ended June 30, 2021, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion of U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or the revenues, expenses, and changes in net position and where applicable cash flows thereof for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2021, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

Other Matters

Other supplemental information

Our audit was conducted for the purpose of forming opinions on the fund type and the account group financial statements – regulatory basis within the combined financial statements. The combining fund statements – regulatory basis and other schedules as listed in the table of contents, under other supplementary information, are presented for purposes of additional analysis and are not a required part of the combined financial statements – regulatory basis of the District.

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

relation to the combined financial statements – regulatory basis taken as a whole on the regulatory basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Putnam & Company

Putnam & Company, PLLC

COMBINED FINANCIAL STATEMENTS

OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINED STATEMENT OF ASSETS AND LIABILITIES
(ALL FUND TYPES AND ACCOUNT GROUPS) - REGULATORY BASIS
JUNE 30, 2021

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Totals
	General	Special Revenue	Debt Service	Capital Projects Fund	Trust and Agency	General Long-Term Debt	(Memorandum Only)
ASSETS							
Cash and Cash Equivalents	\$1,126,170	139,673	1,191,477	4,662,314	75,085		7,194,719
Amount Available in Debt Service Fund						137,227	137,227
Amount to be Provided for Retirement of General Long-Term Debt						6,475,398	6,475,398
Total Assets	\$1,126,170	139,673	1,191,477	4,662,314	75,085	6,612,625	13,807,344
LIABILITIES							
Warrants Payable	\$118,841	23,976		155,391	773		298,981
Reserved for Encumbrances							0
General Obligation Bonds Payable			1,025,000			6,475,000	7,500,000
Interest Payable on Bonds			29,250			137,625.0	166,875
Total Liabilities	118,841	23,976	1,054,250	155,391	773	6,612,625	7,965,856
FUND EQUITY							
Restricted for Building Purposes		115,697					115,697
Restricted for Debt Service			137,227				137,227
Restricted for Capital Projects				4,506,923			4,506,923
Restricted for Student Activities					74,312		74,312
Unassigned	1,007,329						1,007,329
Total Fund Equity	1,007,329	115,697	137,227	4,506,923	74,312	0	5,841,488
Total Liabilities and Fund Equity	\$1,126,170	139,673	1,191,477	4,662,314	75,085	6,612,625	13,807,344

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

OAKDALE SCHOOL DISTRICT NO. 29
 OKLAHOMA COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Fund Types				Fiduciary Fund Types	Totals
	General	Special Revenue	Debt Service	Capital Projects Fund	Trust and Agency	(Memorandum Only)
REVENUES:						
Local Sources	\$4,125,976	585,282	1,747,000		100,289	6,558,547
Intermediate Sources	221,524					221,524
State Sources	631,381					631,381
Federal Sources	323,743					323,743
Total Revenues Collected	5,302,624	585,282	1,747,000	0	100,289	7,735,195
EXPENDITURES:						
Instruction	3,819,498			14,839		3,834,337
Support Services	1,476,094	610,735		241,697		2,328,526
Non-Instructional Services	243,225				90,646	333,871
Facilities Acquisition & Construction Services				204,386		204,386
Other Outlays						0
Bank Charges						0
DEBT SERVICE:						
Principal retirement			1,587,500			1,587,500
Interest paid			114,500			114,500
Total Expenditures	5,538,817	610,735	1,702,000	460,922	90,646	8,403,120
Revenue Over (Under) Expenditures	(236,193)	(25,453)	45,000	(460,922)	9,643	(667,925)
OTHER FINANCING SOURCES (USES)						
Estopped Warrants	2,804					2,804
Bank Charges			(15)			(15)
Proceeds From Sale of Bonds				4,500,000		4,500,000
	2,804	0	(15)	4,500,000	0	4,502,789
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(233,389)	(25,453)	44,985	4,039,078	9,643	3,834,864
Fund Balance, Beginning of Year	1,236,883	141,150	92,242	467,668	64,669	2,002,612
Fund Balance, End of Year	<u>\$1,003,494</u>	<u>115,697</u>	<u>137,227</u>	<u>4,506,746</u>	<u>74,312</u>	<u>5,837,476</u>

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

**OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND AND BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund			Special Revenue Funds		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local Sources	\$3,811,759	4,125,976	314,217	527,829	585,282	57,453
Intermediate Sources	174,006	221,524	47,518			0
State Sources	573,145	631,381	58,236			0
Federal Sources	257,101	323,743	66,642			0
Total Revenues Collected	4,816,011	5,302,624	486,613	527,829	585,282	57,453
EXPENDITURES :						
Instruction	4,278,894	3,819,498	459,396			0
Support Services	1,520,000	1,476,094	43,906	668,979	610,735	58,244
Non-Instructional Services	254,000	243,225	10,775			0
Facilities Acquisition & Construction Services			0			0
Other Outlays			0			0
Total Expenditures	6,052,894	5,538,817	514,077	668,979	610,735	58,244
Revenues over (under) expenditures	(1,236,883)	(236,193)	1,000,690	(141,150)	(25,453)	115,697
OTHER FINANCING SOURCES (USES)						
Estopped Warrants		2,804	2,804			0
Deobligation of Prior Year Funds			0			0
	<u>0</u>	<u>2,804</u>	<u>2,804</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,236,883)	(233,389)	1,003,494	(141,150)	(25,453)	115,697
Fund Balance, Beginning of Year	1,236,883	1,236,883	0	141,150	141,150	0
Fund Balance, End of Year	<u>\$0</u>	<u>1,003,494</u>	<u>1,003,494</u>	<u>0</u>	<u>115,697</u>	<u>115,697</u>

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

NOTES TO FINANCIAL STATEMENTS

OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Oakdale Public Schools Independent District No. 29, Oklahoma County, Oklahoma (the "District") have been prepared in conformity with an other comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma statutes and accordingly is a separate entity for operating and financial reporting purposes.

The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of elected members. The appointed superintendent is the executive officer of the District.

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

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

B. Fund Accounting and Description of Funds

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

OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Fund Accounting and Description of Funds – (continued)

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

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

Governmental Fund Types

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

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

Special Revenue Fund – The special revenue fund is the District’s Building Fund. The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

The Child Nutrition Fund derives monies from State, Federal and local sources.

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

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

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. When these assets are held under the terms of a trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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

Account Groups

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

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

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

Memorandum Only – Total Column - The total column on the general purpose financial statements is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

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

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

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

OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. Basis of Accounting and Presentation – (continued)

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

D. Budgets and Budgetary Accounting

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

The District may upon approval by a majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent. Under current Oklahoma Statutes, a formal budget is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents – For purposes of the statement of cash flows, the District considers all cash on hand, demand deposits, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – Investments consist of direct obligations of the United States Government and Agencies with maturities greater than three months when purchased. All investments are recorded at cost, which approximates market value.

Property Tax Revenues – The district is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the district. The county assessor, upon receipt of the certification of tax levies from the County Excise Board, extends the tax levies on the tax roll for submission to the County Treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes are due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property.

OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

E. Assets, Liabilities, and Fund Equity – (continued)

Inventories – The value of consumable inventories at June 30, 2021, is not material to the basic financial statements.

Fixed Assets – (Property, Plant, and Equipment)--The District has not maintained a historical record of its general fixed assets. Accordingly, a General Fixed Asset Account Group, which is required by the regulatory basis of accounting (as prescribed by the Oklahoma State Department of Education) is not presented. Amounts that should be recorded in the General Fixed Asset Account Group are not known. When general fixed assets are purchased, they are recorded as expenditures within the various funds. As a result, annual depreciation and accumulated depreciation are not reported in the financial statements.

Compensated Absences – The district provides vacation and sick leave benefits in accordance with Oklahoma Statutes, which provides for annual sick leave and personal business days. Accrued vacation and sick leave benefits are not reflected in the financial statements because such statements are prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

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

Fund Balance – Fund balance represents the cash and investments not encumbered by purchase order, legal contracts, and outstanding warrants.

F. Revenue, Expenses, and Expenditures

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

OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

F. Revenue, Expenses, and Expenditures – (continued)

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

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

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

2. DEPOSIT AND INVESTMENT RISKS

Custodial Credit Risk - The District's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limits acceptable collateral to U.S. Treasury and agency securities and direct debt obligations of the state, municipalities, counties, and school districts in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the District must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2021, the District was not exposed to custodial credit risk as defined above.

Investment Credit Risk – The District's investment policy limits investments to those allowed in state law applicable to school districts as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

Investment Credit Risk (continued) - Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investments. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District’s investment policy limits investments to those with short-term maturities, as a means of managing exposure to fair value losses arising from increasing interest rates. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments.

Concentration of Investment Credit Risk – Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the District (any over 5 percent are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The District’s investment policy requires diversification of investments.

At June 30, 2021, the District had no concentration of credit risk as defined above.

3. INTER-FUND RECEIVABLES AND PAYABLES

There were no inter-fund receivables or payables at June 30, 2021.

4. GENERAL LONG-TERM DEBT

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

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

4. GENERAL LONG-TERM DEBT - (continued)

General long-term debt of the District consists of bonds payable, obligations for compensated absences, and capital leases. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund.

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

	<u>Bonds Payable</u>	<u>Total</u>
Balance, July 1, 2020	\$ 5,980,000	\$ 5,980,000
Additions	4,500,000	4,500,000
Retirements	2,980,000	2,980,000
Balance, June 30, 2021	<u>\$ 7,500,000</u>	<u>\$ 7,500,000</u>

A brief description of the outstanding general obligation bond issues at June 30, 2021 is set forth below:

	<u>Amount Outstanding</u>
Independent School District No. 29 Building Bonds, Series 2021, original Issue \$4,500,000, interest rate of 0.35% to 0.55% , due in annual installments of 2,500,000, and then final installment of \$2,500,00 due June 1, 2024.	\$ 4,500,000
Independent School District No. 29 Transportation Equipment Bonds, Series 2020, original Issue \$600,000, interest rate of 2.00% , due in one installment of 600,000, due July 1, 2021.	600,000
Independent School District No. 29 Building Bonds, Series 2018, original Issue \$4,735,000, interest rate of 2.50% to 2.625% , due in an initial installment of 1,135,000 and then in annual installments of 1,200,000, due November 1, 2023.	<u>2,400,000</u>
TOTAL	<u>\$ 7,500,000</u>

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

4. GENERAL LONG-TERM DEBT -(continued)

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

Year ending <u>June 30,</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,800,000	\$ 107,250	\$ 1,907,250
2023	3,450,000	51,750	3,501,750
2024	2,250,000	7,875	2,257,875
	\$ 7,500,000	\$ 166,875	\$ 7,666,875

Interest expense on general long-term debt incurred during the current year totaled \$114,500.

5. EMPLOYEE RETIREMENT SYSTEM

Basis of Accounting

The System's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The financial statements have also been prepared in compliance with the requirements of the Government Accounting Standards Board Statement No. 34.

The financial statements are prepared on the accrual basis of accounting, under which expenses are recorded when the liability is incurred, revenues are recorded in the accounting period they are earned and become measurable, and investment purchases and sales are recorded as of their trade dates. Member and employer contributions are recognized when due, pursuant to formal commitments. Benefits and refunds are recognized when due and payable.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. Actuarial valuations are not performed on individual school districts. The nonfunded pension benefit obligation of the System, as determined as part of the latest actuarial valuation indicates a significant unfunded pension benefit obligation.

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Funding Policy

A participant with five years of creditable service may retire with a normal retirement allowance at the age of sixty-two (62) or with reduced benefits as early as age fifty-five (55). The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his/her accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00 and the participant's contributions plus interest. If the beneficiary is a surviving spouse, the surviving spouse may, in lieu of the death benefit elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death. The contribution rates for the Districts, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. Employers' contribution for applicable employee earnings were at a 9.5% rate for the period.

The District's total payroll and related contributions to the System were as follows:

	<u>Total Payroll</u>	<u>Contributions</u>
2020-21	\$ 3,599,249.	\$ 346,547.
2019-20	\$ 3,416,409.	\$ 332,114.
2018-19	\$ 3,230,607.	\$ 320,264.

6. CONTINGENCIES

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

7. RISK MANAGEMENT AND LITIGATION

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, employees' health and life, and natural disasters. The District manages these various risks of loss through the purchase of commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

**OAKDALE SCHOOL DISTRICT NO. 29
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 31, 2022, which is the date the financial statements were issued.

OTHER SUPPLEMENTARY INFORMATION

OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
SPECIAL REVENUE FUNDS
JUNE 30, 2021

	BUILDING FUND	TOTALS (Memorandum Only)
ASSETS		
Cash and Cash Equivalents	\$139,673	139,673
Total Assets	\$139,673	139,673
LIABILITIES AND FUND EQUITY		
Liabilities:		
Warrants Outstanding	\$23,976	23,976
Reserved for Encumbrances		0
Total Liabilities	23,976	23,976
Fund Equity:		
Restricted for Building Fund Purposes	115,697	115,697
Total Fund Equity	115,697	115,697
Total Liabilities and Fund Equity	\$139,673	139,673

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

OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>BUILDING FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:		
Local Sources	<u>\$585,282</u>	<u>585,282</u>
Total Revenues Collected	<u>585,282</u>	<u>585,282</u>
Expenditures:		
Instruction		0
Support Services	<u>610,735</u>	<u>610,735</u>
Total Expenditures	<u>610,735</u>	<u>610,735</u>
Excess of Revenues Over (Under) Expenditures	<u>(25,453)</u>	<u>(25,453)</u>
Other Financing Sources (Uses):		
Estopped Warrants	<u> </u>	<u>0</u>
Total Other Financing Sources	0	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(25,453)</u>	<u>(25,453)</u>
Fund Balance, Beginning of Year	<u>141,150</u>	<u>141,150</u>
Fund Balance, End of Year	<u><u>\$115,697</u></u>	<u><u>115,697</u></u>

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

OAKDALE SCHOOL DISTRICT NO. 29
 OKLAHOMA COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$527,829	585,282	57,453
Total Revenues	527,829	585,282	57,453
EXPENDITURES :			
Instruction			0
Support Services	668,979	610,735	58,244
Total Expenditures	668,979	610,735	58,244
Revenues Over (Under) Expenditures	(141,150)	(25,453)	115,697
OTHER FINANCING SOURCES (USES):			
Estopped Warrants			0
Total Other Financing Sources (Uses)	0	0	0
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(141,150)	(25,453)	115,697
Fund Balance, Beginning of Year	141,150	141,150	0
Fund Balance, End of Year	\$0	115,697	115,697

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

OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	BOND FUND #34	BOND FUND #35	BOND FUND #36	TOTALS (Memorandum Only)
ASSETS				
Cash and Cash Equivalents	\$71,820	90,494	4,500,000	4,662,314
 Total Assets	 \$71,820	 90,494	 4,500,000	 4,662,314
LIABILITIES AND FUND EQUITY				
Liabilities:				
Warrants Payable	\$0		155,391	155,391
Reserved for Encumbrances				0
 Total Liabilities	 0	 0	 155,391	 155,391
 Fund Equity:				
Restricted for Capital Projects	71,820	90,494	4,344,609	4,506,923
 Total Fund Equity	 71,820	 90,494	 4,344,609	 4,506,923
 Total Liabilities and Fund Equity	 \$71,820	 90,494	 4,500,000	 4,662,314

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

OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - REGULATORY BASIS
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>BOND FUND #34</u>	<u>BOND FUND #35</u>	<u>BOND FUND #36</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Interest	\$177	0	0	177
Total Revenue	<u>177</u>	<u>0</u>	<u>0</u>	<u>177</u>
Expenditures:				
Instruction	14,839			14,839
Support Services	241,697			241,697
Facilities Acquisition & Construction Services	<u>48,995</u>		<u>155,391</u>	<u>204,386</u>
Total Expenditures	<u>305,531</u>	<u>0</u>	<u>155,391</u>	<u>460,922</u>
Excess of Revenues Over (Under) Expenditures	<u>(305,354)</u>	<u>0</u>	<u>(155,391)</u>	<u>(460,745)</u>
Other Financing Sources (Uses):				
Estopped Warrants				0
Proceeds from Sale of Bonds			<u>4,500,000</u>	<u>4,500,000</u>
Total Other Financing Sources	0	0	4,500,000	4,500,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(305,354)</u>	<u>0</u>	<u>4,344,609</u>	<u>4,039,255</u>
Fund Balance, Beginning of Year	<u>377,174</u>	<u>90,494</u>	<u>0</u>	<u>467,668</u>
Fund Balance, End of Year	<u>\$71,820</u>	<u>90,494</u>	<u>4,344,609</u>	<u>4,506,923</u>

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

**OAKDALE SCHOOL DISTRICT, NO. 29
OKLAHOMA COUNTY, OKLAHOMA
SCHOOL ACTIVITY FUNDS--RECEIPTS, TRANSFERS,
DISBURSEMENTS AND SUBACCOUNT BALANCES - REGULATORY BASIS
JULY 1, 2020 TO JUNE 30, 2021**

	Balance 7/01/20	Deposited	Transfers	Disbursed	Balance 6/30/21
Sports	\$19,084.27	15,580.64	0.00	14,471.46	20,193.45
Cheer	82.97	3,552.65	0.00	3,151.15	484.47
Concessions - All Sports	11,436.14	0.00	0.00	91.50	11,344.64
Class Projects	778.56	2,732.71	0.00	3,237.41	273.86
Daycare	1,383.29	45,832.63	0.00	45,630.29	1,585.63
Box Tops/Target	1,490.95	91.20	0.00	427.69	1,154.46
Band-Students	5,504.09	303.00	0.00	3,596.00	2,211.09
Stem Program	1,748.03	0.00	0.00	0.00	1,748.03
Yearbook	2,012.18	2,748.32	0.00	1,339.12	3,421.38
School Projects	4,354.30	12,770.26	0.00	7,796.55	9,328.01
Library	11,137.20	11,859.27	0.00	7,614.52	15,381.95
Builders Club	3,940.22	1,089.50	0.00	904.46	4,125.26
Leadership	1,451.37	3,728.65	0.00	2,385.82	2,794.20
Art Class	265.86	0.00	0.00	0.00	265.86
TOTAL	<u>\$64,669.43</u>	<u>100,288.83</u>	<u>0.00</u>	<u>90,645.97</u>	<u>74,312.29</u>

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

**OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2020	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2021
<u>U.S. Department of Education</u>								
Passed through the Department of Education:								
Title I	511	84 010	\$18,914.67		7,614.58	18,252.42	662.25	(11,300.09)
Title II - Transferability	511	84 367	13,200.14		13,200.14	13,200.14		0.00
Title IV - Transferability	511	84 424	10,000.00		10,000.00	10,000.00		0.00
Sub-Total			<u>42,114.81</u>	<u>0.00</u>	<u>30,814.72</u>	<u>41,452.56</u>	<u>662.25</u>	<u>(11,300.09)</u>
GEER/ESSER II	721	84 425	8,444.12			8,444.12		(8,444.12)
Cares Act/ESSER I	788	84 425	15,813.37		7,858.40	15,615.38	197.99	(7,954.97)
ESSER/GEER	789	84 425	36,976.00		29,033.00	29,033.00		0.00
ESSER II	793	84 425	61,663.98			61,663.98		(61,663.98)
ESSER II Set Aside	794	84 425	314,484.47			173,432.67		(173,432.67)
Sub-Total			<u>437,381.94</u>	<u>0.00</u>	<u>36,891.40</u>	<u>288,189.15</u>	<u>197.99</u>	<u>(251,495.74)</u>
IDEA-B Monitoring Assistance	615	84 027	1,512.74			1,300.00	212.74	(1,512.74)
IDEA-B Monitoring Assistance - Prior Year	799	84 027		(419.87)	419.87			0.00
IDEA-B COVID Assistance	617	84 027	1,682.02		1,682.02	1,645.66	36.36	(0.00)
IDEA-B Flow Through	621	84 027	107,135.64		55,891.23	104,839.66	2,295.98	(51,244.41)
IDEA-B High Needs Tier 2	627	84 027	33,804.64		33,804.64	33,391.34	413.30	0.00
IDEA-B Pre-School	641	84 173	1,785.42		1,785.42	1,785.42		0.00
Special Education Cluster			<u>145,920.46</u>	<u>(419.87)</u>	<u>93,583.18</u>	<u>142,962.08</u>	<u>2,958.38</u>	<u>(52,757.15)</u>
<u>U.S. Department of Agriculture</u>								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10 555	138,796.60		138,796.60	108,905.27		29,891.33
Food Service Programs - Breakfasts	764	10 553	23,657.13		23,657.13	23,657.13		0.00
USDA Donated Food	305	10 550	12,908.46		12,908.46	12,908.46		0.00
Child Nutrition Cluster			<u>175,362.19</u>	<u>0.00</u>	<u>175,362.19</u>	<u>145,470.86</u>	<u>0.00</u>	<u>29,891.33</u>
Total Federal Assistance			<u>\$800,779.40</u>	<u>(419.87)</u>	<u>336,651.49</u>	<u>618,074.65</u>	<u>3,818.62</u>	<u>(285,661.65)</u>

Note A: Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of the Oakdale Public School District and is presented on another comprehensive basis of accounting conforming with the accounting practices prescribed or permitted by the Oklahoma State Department of Education which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this method, expenditures are recognized when an approved purchase order is issued.

Note B: Commodities representing non-cash expenditures have been included in the Schedule of Federal Awards which is an exception to the prescribed basis of accounting.

Note C: Federal expenditures reported above were chargeable to the respective Federal programs, however, in some instances, they may not be identical to amounts recorded under the specific OCAS project codes in the District's accounting records. Common reasons for those variances include: (1) timing differences, (2) differences in basis of accounting utilized, (3) mis-coding to other project codes, (4) refunds or reimbursements that offset expenditure data, (5) matching (or other local) expenditures that supplement or exceed Federal awarded amounts, and (6) approved indirect costs which are recorded under separate project codes.

Note D: The District did not receive any Federal awards that were passed through to subrecipients.

Note E: The District did not elect to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

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

**OAKDALE SCHOOL DISTRICT NO. 29
SCHEDULE OF STATUTORY, FIDELITY, AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2021**

RLI Surety – Bond No. RSB8007002
\$100,000.00 Limit – Payroll, Encumbrance, and Minutes Clerk
\$5,000.00 Limit – Secretary/Activity Fund Clerk
\$5,000.00 Limit – Secretary/Lunch Fund
\$5,000.00 Limit -- Principal
Effective Date: March 29, 2020 to March 29, 2022

Steve Huff – Treasurer
Employee Dishonesty Bond
Old Republic Surety Company – Bond No. POB2005019
\$100,000.00 Limit
Effective Date July, 1, 2020 to June 30, 2021

Dr. Joe Pierce – Superintendent
Employee Dishonesty Bond
Old Republic Surety Company – Bond No. LPO2108622
\$100,000.00 Limit
Effective Date July, 1, 2020 to June 30, 2021

INTERNAL CONTROL AND COMPLIANCE REPORTS

PUTNAM & COMPANY, PLLC
Certified Public Accountants
169 E. 32ND
EDMOND, OKLAHOMA 73013
(405) 348-3800

Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

March 31, 2022

The Honorable Board of Education
Oakdale School District No. 29
Oklahoma County, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis of Oakdale School District No. 29, Oklahoma County, Oklahoma as listed in the Table of Contents, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated March 31, 2022, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of general fixed asset account groups with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Putnam & Company

Putnam & Company, PLLC

ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT

Oakdale School District No. 29
Oklahoma County, Oklahoma

Schedule of Accountants' Professional Liability Insurance Affidavit
For the Year Ending June 30, 2021

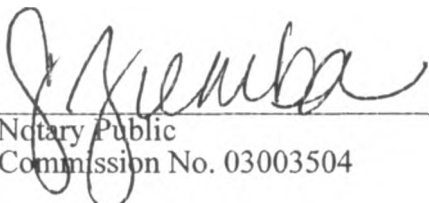
STATE OF Oklahoma)
County of Oklahoma) ss
)

The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in Accordance with the "Oklahoma Public School Audit law" at the time of audit contract and during the entire audit engagement with Oakdale School District No. 29 for the audit year 2020-2021.

Putnam & Company, PLLC

Putnam & Company

Subscribed and sworn to before me on this 31st day of March, 2022.
My commission expires on 4th day of June, 2023.



Notary Public
Commission No. 03003504



MANAGEMENT LETTER AND COMMENTS

PUTNAM & COMPANY, PLLC
Certified Public Accountants
169 E. 32ND
EDMOND, OKLAHOMA 73013
(405) 348-3800
Fax (405) 348-3846

March 31, 2022

The Honorable Board of Education
Oakdale School District No. 29
Oklahoma County, Oklahoma

We have audited financial statements of Oakdale School District No. 29, Oklahoma County, Oklahoma, as of and for the year ended June 30, 2021, as listed in the table of contents, and have issued our report thereon dated March 31, 2022. As a part of our audit, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our audit we became aware of some matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated, March 31, 2022, on the financial statements of Oakdale School District No. 29.

We will review the status of these comments during our next audit engagement. We would be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

We also wish to express our appreciation of the courteous attention and cooperation which we received from staff members during our engagement.

Sincerely,

Jerry W. Putnam

Jerry W. Putnam, CPA
Putnam & Company, PLLC

**OAKDALE SCHOOL DISTRICT NO. 29
OKLAHOMA COUNTY, OKLAHOMA
MANAGEMENT LETTER COMMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

PRIOR YEAR'S COMMENTS AND RECOMMENDATIONS:

The prior year's comments have been addressed and resolved.

CURRENT YEAR'S COMMENTS AND RECOMMENDATIONS:

REVIEW OF PURCHASE ORDERS AND PAYMENTS

Our review of the purchase orders indicated that in almost every instance the purchase orders were properly approved and supported with adequate documentation. However, we noted the following exceptions in our sample:

<u>Findings</u>	<u>No. of Instances</u>
Inaccurate Math	1
Invoice Date Changed on Invoice	1
Paid Same Invoice Twice	1
Invoice Paid Was Billed to Another Payee	1

REVIEW OF ACTIVITY FUND TRANSACTIONS

During our review of the Activity Fund transactions, we noted that the payments included in our sample were well documented.

DISTRICT'S RESPONSE TO AUDIT COMMENTS/CORRECTIVE ACTION PLAN

The District is generally in agreement with the finding and recommendations above and will review current procedures in order to implement necessary changes.

OAKDALE PUBLIC SCHOOLS----DISTRICT #29----OKLAHOMA COUNTY

AUDIT REPORT-----EXECUTIVE SUMMARY

FOR THE YEAR ENDED JUNE 30, 2021

---REPORT FORMAT---

Auditor's Opinion: The financial statements are fairly presented under the appropriate basis of accounting.

Basis of Accounting: A regulatory basis (as prescribed by the Oklahoma State Department of Education.)

Combined Financial Statements: The three summary statements at the beginning of the report.

Notes to the Financial Statements: Provide narrative information to supplement the financial statements.

Combining Financial Statements: Detailed schedules (to expand the coverage of items presented in the **Combined Financial Statements.**)

Other Included Reports: (1) **Internal Control and Compliance Report**
(2) **Management Letters and Comments**

---REPORT HIGHLIGHTS---

	<u>Year Ending</u> <u>Fund Balance:</u>	<u>Increase (Decrease) in the</u> <u>Fund Balance during the year:</u>
General Fund:	\$ 1,003,494	\$ (233,389)
Building Fund:	\$ 115,697	\$ (25,453)
Bond Funds:	\$ 4,506,746	\$ 4,039,078
Sinking Fund:	\$ 137,227	\$ 44,985
Activity Fund:	\$ 74,312	\$ 9,643

Long Term Debt Outstanding:	<u>Bonds</u> \$ 7,500,000	<u>Interest</u> \$ 168,875
-----------------------------	------------------------------	-------------------------------

Federal Financial Assistance Receivable:	prior year:	\$ 419.87
	this year:	\$ 315,552.98

Management Letter Comments: (A few recommendations with regard to supporting documentation.)



OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2020-2021

District Name Oakdale

District Number C-29

County Name Oklahoma

County Code 55

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on April 12, 2022.

Date of Meeting

The audit was presented by Putnam & Company

(Independent Auditor)

JW Putnam CPA

(Independent Auditor's Signature)

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

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

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

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)

Putnam & Company, PLLC
Certified Public Accountants
169 E. 32nd St.
Edmond, OK 73013
Telephone (405) 348-3800

April 11, 2022

Dr. Joe Pierce
Superintendent
Oakdale Public Schools
10901 N. Sooner Rd.
Edmond, OK 73013-8301

Dear Dr. Pierce:

We are pleased to submit our proposal for a Financial and Compliance Audit of Oakdale Public Schools for the fiscal year ended June 30, 2022.

Scope of Services

Our audit procedures will be in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and other data as we consider necessary. Our firm is approved by the State Board of Education to perform school district audits and we are very familiar with the School Laws of Oklahoma and pertinent Federal Regulations concerning applicable Federal programs.

We will prepare the financial statements in conformity with a basis of accounting that demonstrates the regulatory basis. Our audit will be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The audit will include financial and compliance examination of Federal Programs in accordance with the Single Audit Act and the Uniform Guidance. Disclosures will be made of violations of bond indentures, or failure to follow the requisites of applicable state/federal law, or failure to follow the rules and regulations of the school board and prudent business practices.

Additional Services

In addition to the services listed above, we will prepare the annual budget for Oakdale Public Schools and present it to the County Excise Board for approval and be on call for advice on financial matters that may arise.

Dr. Joe Pierce
April 11, 2022
Page 2

Fees

Our fees are based upon the time expended in completing an engagement and the level of personnel assigned. Although it is always difficult to estimate time requirements for an audit engagement, we feel that our fees for your fiscal year 2021-22 audit would not exceed \$3,500.00 and our fees for your fiscal year 2022-23 Estimate of Needs would not exceed \$2,400.00 including all out-of-pocket expenses such as travel, per diem, lodging, report processing, distribution, etc. Also, at the conclusion of our audit the District will be required to submit a report filing and processing fee to the State Auditor and Inspector's Office in the amount of \$100.00.

In the event that our examination disclosed conditions that, in our opinion necessitated further investigation and disclosure in the audit report, we would consult with the District's Board regarding any additional time and fee requirements prior to undertaking such further investigation.

We would again welcome the opportunity to provide our resources skills, and experience for this engagement. If you have any questions or wish to discuss any aspects of this proposal, feel free to contact us.

Sincerely Yours,

PUTNAM & COMPANY, PLLC

J.W. Putnam

Jerry W. Putnam, CPA/Attorney

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

CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2021-2022 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; and 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.

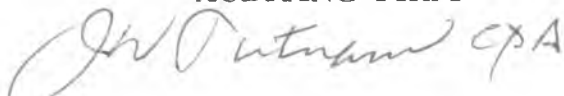
We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2021-2022 fiscal year beginning July 1, 2021, and ending June 30, 2022.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the 12th day of April, 2022.

ATTEST:

_____ CLERK	_____ PRESIDENT	
_____ Oakdale Public Schools DISTRICT	_____ Oklahoma COUNTY	_____ 55C029 COUNTY/DISTRICT NO.

APPROVED THIS 12th **DAY OF** April, 2022.

Putnam & Company, 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 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, 2022
Contracts dated prior to January 21, 2022, will **not** be accepted.
Contracts which do not contain **all** of the above provisions **will not** be accepted.

PROHIBITION OF RACE AND SEX DISCRIMINATION IN CURRICULUM AND COMPLAINT PROCESS

The board of education hereby directs that neither the district, nor any employee of the district shall teach or include in a course for students or employees the following discriminatory principles:

- (1) One race or sex is inherently superior to another race or sex,
- (2) An individual, by virtue of his or her race or sex, is inherently racist, sexist or oppressive, whether consciously or unconsciously,
- (3) An individual should be discriminated against or receive adverse treatment solely or partly because of his or her race or sex,
- (4) Members of one race or sex cannot and should not attempt to treat others without respect to race or sex,
- (5) An individual's moral character is necessarily determined by his or her race or sex,
- (6) An individual, by virtue of his or her race or sex, bears responsibility for actions committed in the past by other members of the same race or sex,
- (7) Any individual should feel discomfort, guilt, anguish or any other form of psychological distress on account of his or her race or sex, or
- (8) Meritocracy or traits such as a hard work ethic are racist or sexist or were created by members of a particular race to oppress members of another race.

A "course" shall include any ~~forum~~ program or activity where instruction or activities tied to the instruction are provided by or within a public school, including courses, programs, instructional activities, lessons, training sessions, seminars, professional development, lectures, sessions, coaching, tutoring, or any other classes.

Any individual may file a complaint alleging that a violation has occurred of enumerated items 1-8 above. In order for a complaint to be accepted for investigation, it must:

- (A) Be submitted in writing, signed and dated by the complainant, including complaints submitted through electronic mail that include electronic signatures;
- (B) Identify the dates the alleged discriminatory act occurred;
- (C) Explain the alleged violation and/or discriminatory conduct and how enumerated items 1-8 above have been violated;
- (D) Include relevant information that would enable a public school to investigate the alleged violation; and
- (E) Identify witnesses the school may interview. The school will not dismiss a complaint for failure to identify witnesses.

The district hereby designates the Superintendent as the employee responsible for receiving complaints. The district will ensure that the employee is unbiased and free of any conflicts of interest. Complaints may be provided via telephone at 405-771-3373 and via email to jpierce@oakdale.org. This contact information shall also be accessible on the school district's website.

Upon receipt of a complaint, the complainant shall receive notification from the designated employee that the complaint has been received and whether it will be investigated within ten (10) days of receipt.

The school district shall investigate all legally sufficient complaints and decide as to whether a violation occurred. The school district shall receive, process and investigate complaints in the same manner as all other complaints of discrimination. The investigation process shall be completed within ~~forty-five (45) ninety (90)~~ forty-five (45) days of receipt of a claim. Within ~~ten (10) thirty (30)~~ ten (10) days of resolution of the complaint, the designated employee shall report the resolution to the State Department of Education.

PROHIBITION OF RACE AND SEX DISCRIMINATION, Con't

No individual shall be retaliated against for (1) filing a complaint; ~~or~~ (2) exercising any right or privilege conferred by or referenced within 210:10-1-23 of the Accreditation Standards; (3) exercising any right or privilege secured by a law referenced in 210:10-1-23 of the Accreditation Standards ~~the purpose of interfering with any right or privilege secured by federal civil rights laws and regulations.~~ Any school employee who retaliates against a complainant may be subject to disciplinary action by the school district or by the State Board of Education.

Any teacher who files a complaint or otherwise discloses information that the teacher reasonably believes is a violation of the prohibited concepts listed above shall be entitled to Whistleblower Protections.

Any teacher or other school employee who, willfully, knowingly, and without probable cause makes a false report may be subject to disciplinary action by the school district or by the State Board of Education.

LEGAL REFERENCE: **70 O.S. § 24-158**
 State Accreditation Standard 210:10-1-23

**A policy on this issue is required by the
Standards of Accreditation for Oklahoma Schools
Effective July of 2021**

PROHIBITION OF RACE AND SEX DISCRIMINATION, Con't

The district may interview the following individuals:

I, _____, attest that the information that I have provided above is correct and accurate.

Complainant

Complainant's Contact Information:



Guidance: House Bill 1775

Last spring, the legislature passed and Gov. Stitt signed [House Bill 1775](#). The state Board of Education subsequently passed an [emergency rule](#) related to the legislation but approved [permanent rules](#) on March 10, 2022. We've received many questions about HB 1775, and this guidance is intended to provide clarity to school districts. Additional questions can be directed to any member of the OSSBA legal team.

What does HB 1775 do?

For public schools, the legislation and related emergency rule lists the following concepts that may not be taught to students, included in curriculum or instructional materials, included in employee professional development, or included in diversity, equity or inclusion plans:

- one race or sex is inherently superior to another race or sex,
- an individual, by virtue of his or her race or sex, is inherently racist, sexist or oppressive, whether consciously or unconsciously,
- an individual should be discriminated against or receive adverse treatment solely or partly because of his or her race or sex,
- members of one race or sex cannot and should not attempt to treat others without respect to race or sex,
- an individual's moral character is necessarily determined by his or her race or sex,
- an individual, by virtue of his or her race or sex, bears responsibility for actions committed in the past by other members of the same race or sex,
- any individual should feel discomfort, guilt, anguish or any other form of psychological distress on account of his or her race or sex, or
- meritocracy or traits such as a hard work ethic are racist or sexist or were created by members of a particular race to oppress members of another race.

Are the prohibited concepts typically taught in public schools?

No. Oklahoma's teachers, particularly history teachers, are skilled at leading and facilitating important conversations on difficult topics, including race and gender.

Does HB 1775 prohibit teaching or classroom conversations about diversity, race and gender?

No. The rhetoric around HB 1775 during the legislative session and even after has created uncertainty about the practical implications of the bill. The bill clearly states that concepts aligning with state academic standards can continue to be taught, and Gov. Stitt issued an [executive order](#) emphasizing this aspect of the law. But teachers **are not limited** to teaching or discussing only those concepts or topics specifically mentioned in academic standards.

(UPDATED) What policy must our district pass to be compliant with the HB 1775 legislation and related rule?

OSSBA has revised its sample policy based on the final rules to help districts comply with the provisions in law and the rule. It outlines the specific concepts that are prohibited as well as the required complaint process. The policy and district procedures must be incorporated into employee and student handbooks. **Boards are encouraged to review and adopt an updated policy at their next board meeting.**

(UPDATED) What else should district leaders know about the rule related to HB 1775?

The rule outlines the process by which a complaint can be filed, investigated and reported to state education officials, which is included in the OSSBA sample policy. In lieu of a district complaint, complaints also can be filed with the state Education Department.

The rule also contains the following additional specific prohibitions not referenced in the law:

- Public schools in this state shall be prohibited from providing, contracting to provide, offering or sponsoring any Course(s), that includes, incorporates, or is based on the prohibited concepts.
- Public schools in this state shall be prohibited from using any monies, property, or any other assets or resources to engage in race or sex-based discrimination, including the prohibited concepts.
- Public schools in this state shall be prohibited from adopting programs or utilizing textbooks, instructional materials, curriculum, classroom assignments, orientation, interventions, or counseling that include, incorporate or are based on the prohibited concepts.
- Public schools in this state shall be prohibited from executing contracts or agreements with internal or external entities, persons, companies or businesses to provide services, training, professional development, or any other assistance that includes, incorporates or is based on the prohibited concepts.
- Public schools in this state shall be prohibited from receiving or applying to receive any monies that require, as a condition of receipt, the adoption of a Course(s), policies, curriculum, or any other instructional material that includes, incorporates or is based on the prohibited concepts.
- Public schools in this state shall be prohibited from adopting diversity, equity, or inclusion plans that incorporate the prohibited concepts.
- Diversity officers in public schools shall be prohibited from providing any service or performing duties that include, incorporate, or are based on the prohibited concepts.

- Public schools shall be prohibited from mandating diversity training that includes, incorporates or is based on the prohibited concepts. This includes providing such training to employees, contractors, staff members, parents, students, or any other individual or group.
- Public schools in this state shall be prohibited from adopting policies, including grading or admissions policies, or providing any other benefit or service that applies to students or any school employee differently on the basis of race or sex, unless specifically permitted by Title IX. This prohibition includes segregated classes, programs, training sessions, extracurricular activities, or affinity groups unless otherwise permitted by Title IX.
- Public schools in this state shall be prohibited from requiring students to complete surveys, or using the results from surveys, to teach discriminatory concepts.
- Public schools in this state shall be prohibited from joining any group or association that require, as a condition of membership, Teachers, administrators, or other employees of a school district, charter school or virtual school to teach, provide instruction, or offer any Course that includes, incorporates, or is based on discriminatory practices and violates state law.
- (NEW) Public schools in this state shall be prohibited from requiring students to complete surveys, or using the results from surveys, to teach discriminatory concepts identified in subsection (c).
- (NEW) Public schools in this state shall be prohibited from joining any group or association that require, as a condition of membership, teachers, administrators or other employees of a school district, charter school or virtual charter school to teach, provide instruction, or offer any Course that includes, incorporates, or is based on discriminatory practices identified in subsection (c) and violate state law.

In addition, the rule outlines potential certification action against employees found in violation of the provisions of the law or rule as well as retaliation and whistle blower protections.

The law requires the policy be included in student and employee handbooks. What if our books are already finalized?

Once the updated policy is approved, your district can provide printed a copy of the updated policy to students and employees as an addendum and also add it to any online versions of the handbooks.

What should our district’s teachers know about HB 1775?

You are welcome to share this guidance document with administrators and teachers. Please reassure them that conversations about race, gender and diversity aren’t off limits. Rather, the safe place of the classroom is the right and appropriate place for these conversations.

What should our community know about our district’s implementation of HB 1775?

Personal, one-on-one communication will likely be best.

When your district receives questions about HB 1775 or the topics it covers, share the board policy with the community member or parent and explain that the district follows the state's academic standards and does not teach the information prohibited by state law and the board policy. Explain that the district is committed to providing a caring and welcoming environment where the needs of all students are met, including their need to be and to feel respected, safe and heard.

Once the district approves the board policy, post it on the policy portion of the district's website to ensure parents can review it at any time.

Please know the OSSBA communications team is available to assist if you need more in-depth guidance or resources related to HB 1775 communication.

(UPDATED) Is there a formal complaint process related to the provisions of HB 1775?

Yes. According to the rules, the required district policy must include a formal complaint process for individuals who believe a violation of the policy may have occurred. According to the rule, a complaint must be investigated if it meets the following criteria:

- Submitted in writing, signed and dated by the complainant, including complaints submitted through electronic mail that include electronic signatures;
- Identifies the dates the alleged discriminatory act occurred;
- Explains the alleged violation and/or discriminatory conduct and how the statute or rule has been violated;
- Includes relevant information that would enable a public school to investigate the alleged violation; and
- Identifies witnesses the school may interview. The school will not dismiss a complaint for failure to identify witnesses.

(UPDATED) The district policy must identify who will receive complaints and that person's name and contact information must be published on the website. Within 10 days of receiving a complaint, the designee must inform the complainant if the complaint will be investigated. The district has **45** days from receipt of the complaint to complete the investigation **and** notify the complainant of the final determination. Within **10** days of a complaint resolution, the designated employee must report the resolution to the state Education Department.

Individuals also can file a complaint of alleged policy violation with the state Education Department. The complaints must be filed in a process that is similar to the process required for school districts and will be investigated through the normal accreditation process.

What are possible outcomes from a formal complaint?

If the district-level investigation determines the employee violated the policy, the district may use progressive discipline to address the incident, including verbal and written growth/corrective action plans and directives through the TLE evaluation process.

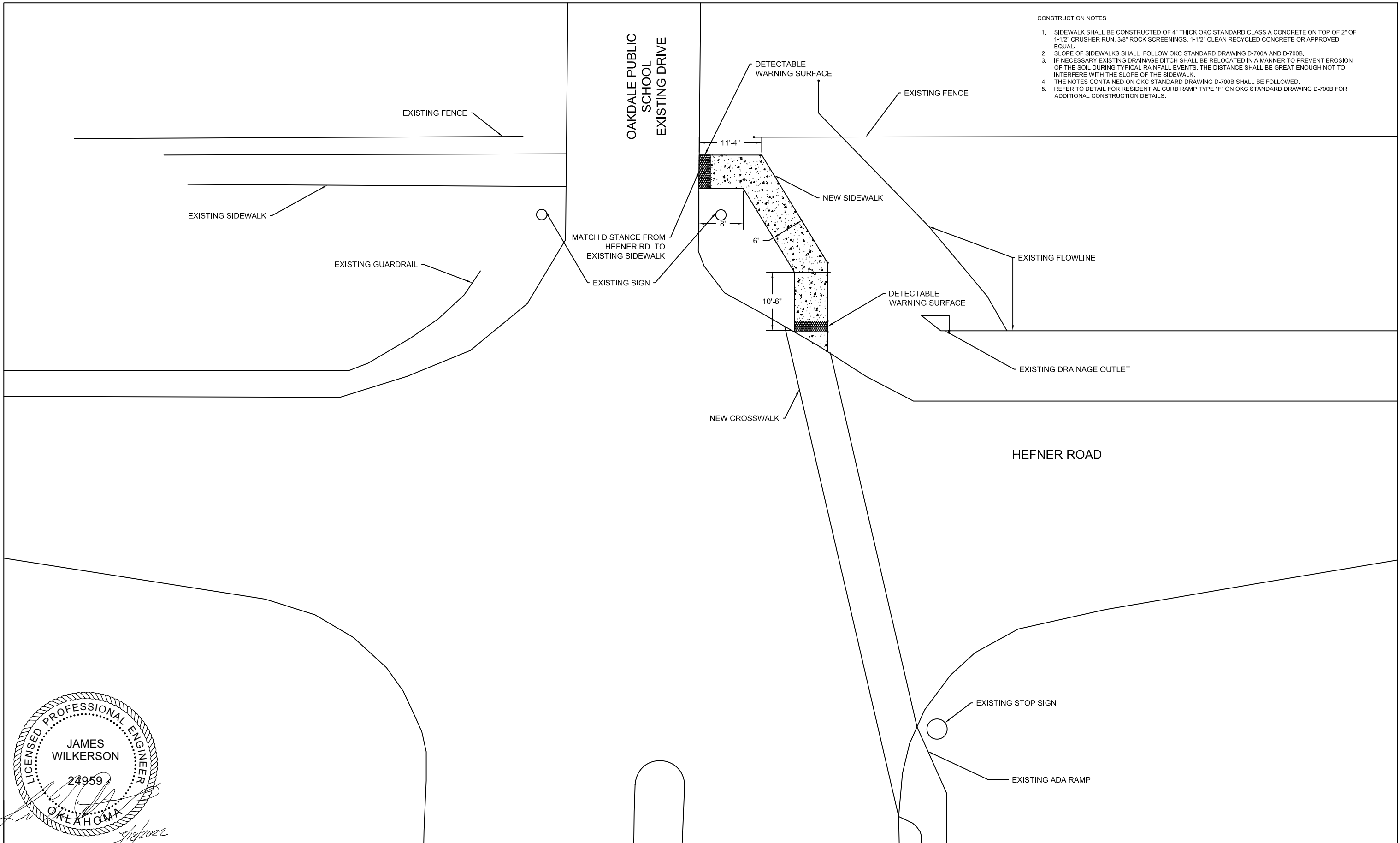
Outcomes at the state level are outlined in the state Education Department's emergency rules. Once SDE receives the report from the district or completes its own investigation, SDE officials will decide whether to initiate proceedings to suspend the employee's license or certificate. If it is determined the employee **willfully** violated the policy, the State Board of Education will initiate proceedings to revoke

the employee's license or certificate. The employee would have a right to a hearing and could also have legal representation.

A person may not file a complaint simultaneously with a school district and the state Education Department. However, a person who has filed a complaint at the district level who believes the district incorrectly declined to investigate a complaint or reached an incorrect conclusion in its investigation may subsequently file a complaint with state education officials.


Questions?

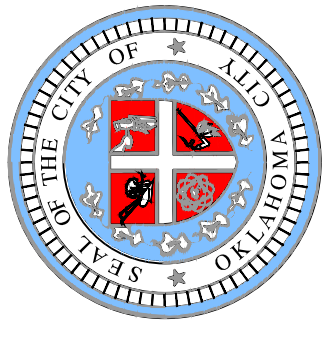
OSSBA's advocacy, legal and communications teams are available to answer questions and provide assistance.



- CONSTRUCTION NOTES
1. SIDEWALK SHALL BE CONSTRUCTED OF 4" THICK OKC STANDARD CLASS A CONCRETE ON TOP OF 2" OF 1-1/2" CRUSHER RUN, 3/8" ROCK SCREENINGS, 1-1/2" CLEAN RECYCLED CONCRETE OR APPROVED EQUAL.
 2. SLOPE OF SIDEWALKS SHALL FOLLOW OKC STANDARD DRAWING D-700A AND D-700B.
 3. IF NECESSARY EXISTING DRAINAGE DITCH SHALL BE RELOCATED IN A MANNER TO PREVENT EROSION OF THE SOIL DURING TYPICAL RAINFALL EVENTS. THE DISTANCE SHALL BE GREAT ENOUGH NOT TO INTERFERE WITH THE SLOPE OF THE SIDEWALK.
 4. THE NOTES CONTAINED ON OKC STANDARD DRAWING D-700B SHALL BE FOLLOWED.
 5. REFER TO DETAIL FOR RESIDENTIAL CURB RAMP TYPE "F" ON OKC STANDARD DRAWING D-700B FOR ADDITIONAL CONSTRUCTION DETAILS.



ENGINEER: JAMES WILKERSON	FIRM COA: 6283	 14800 WESTLAKE DR. PIEDMONT, OK 73078 405.802.0869	SCALE: 1/16" = 1'-0"	REV #: 1	PROJECT: E10533	TITLE: OAKDALE PUBLIC SCHOOL SIDEWALK EXPANSION
PE #: 24959	DATE: 3/18/2022		UNITS: FT-IN	SHEET: 1 OF 3	DRAWING #: E10533A	

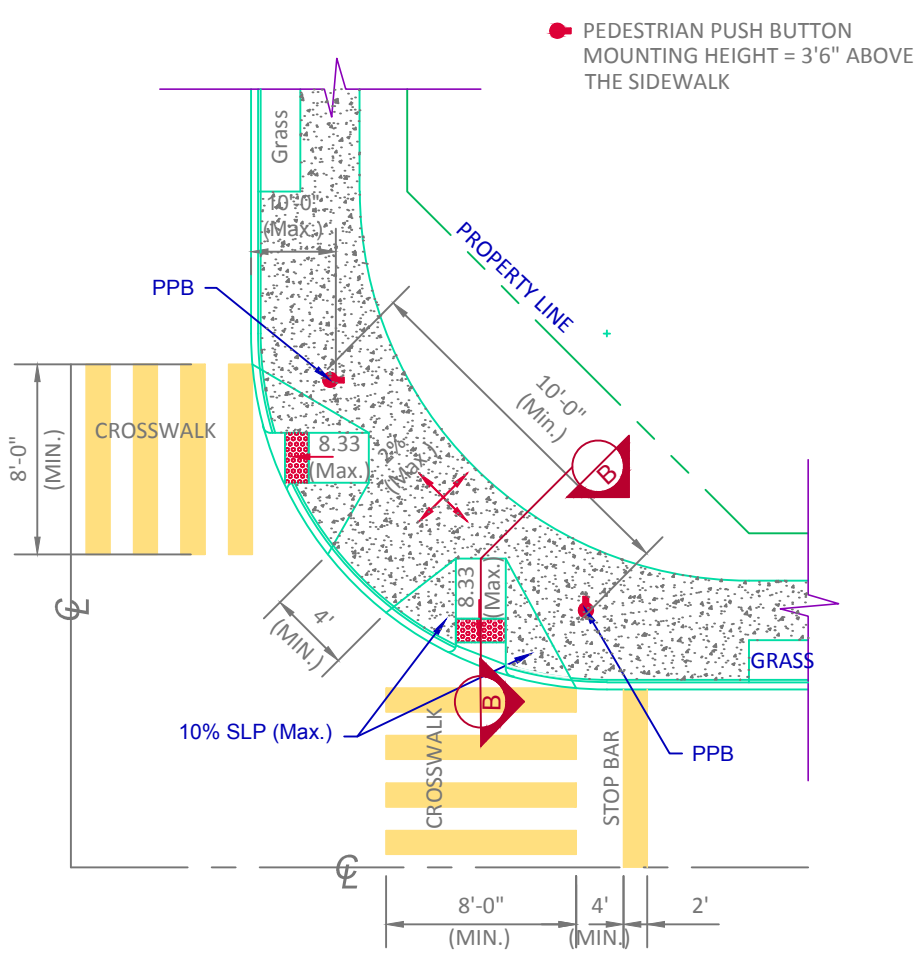


APPROVED BY: DATE: 10-14-14
ERIC J. WENGER, P.E.
CITY ENGINEER

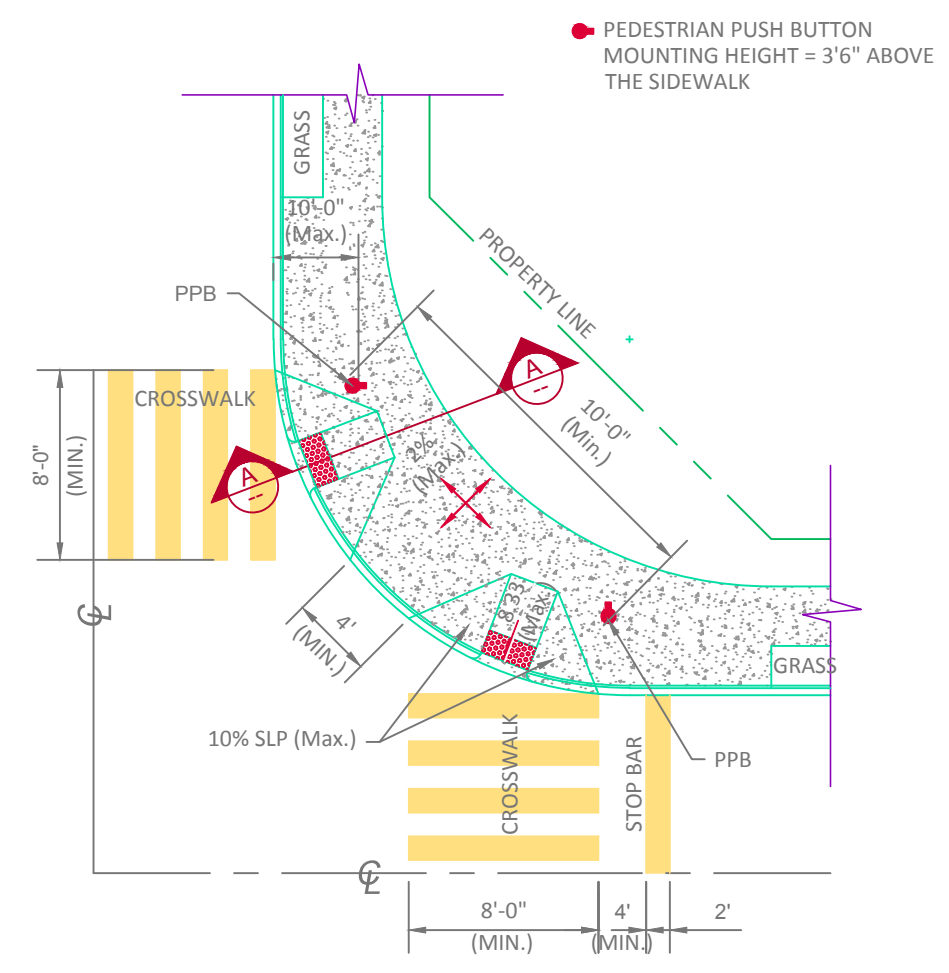
DRAWN: VSC
DATE:

ADA CURB RAMP DETAILS

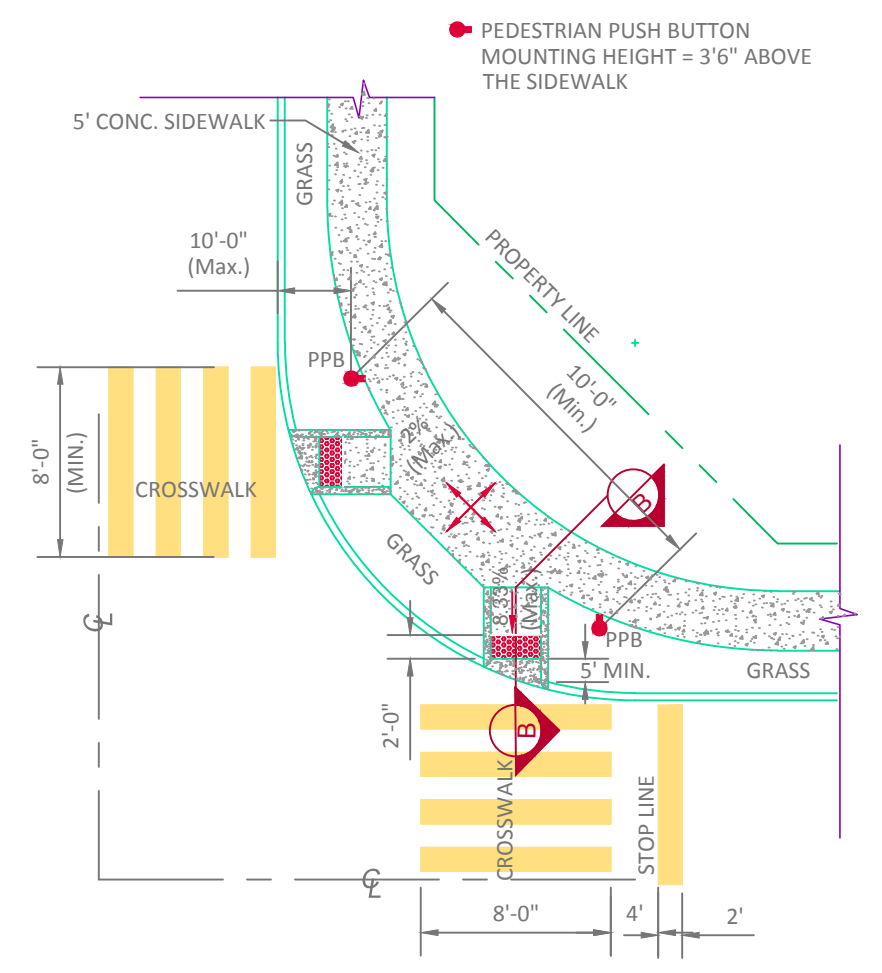
Drawing Number
D-700
A



CURB RAMP TYPE "A"

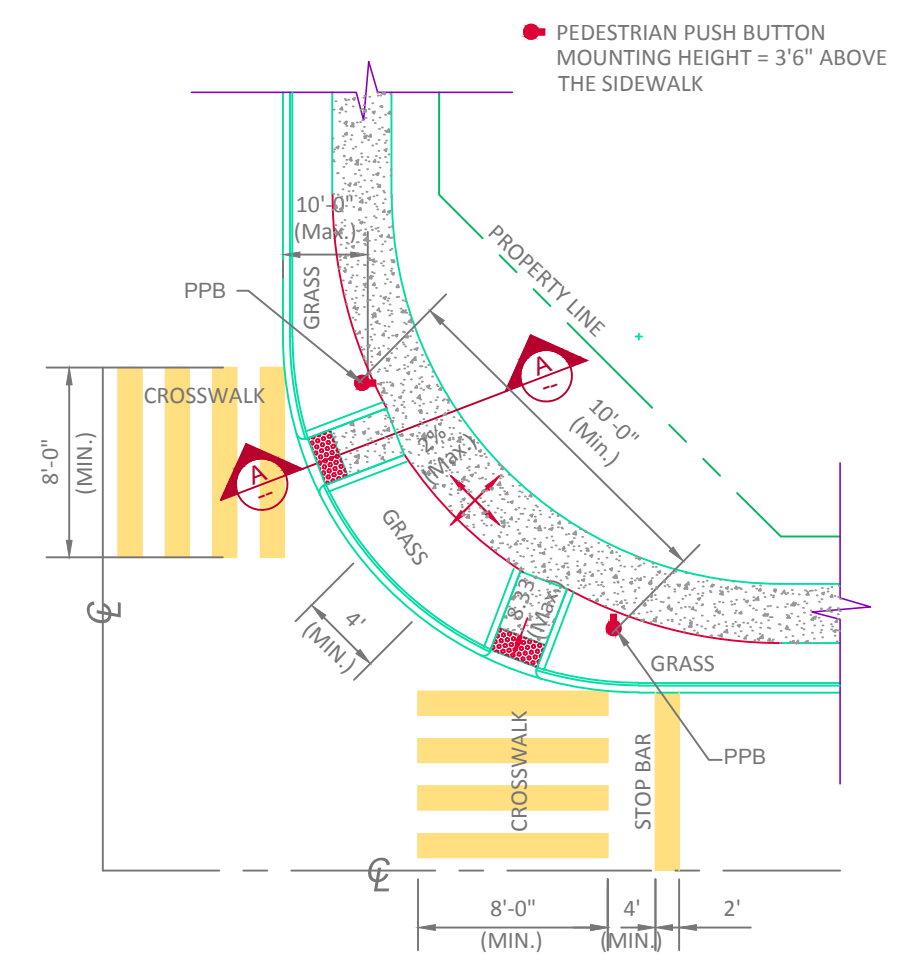


CURB RAMP TYPE "A-1"

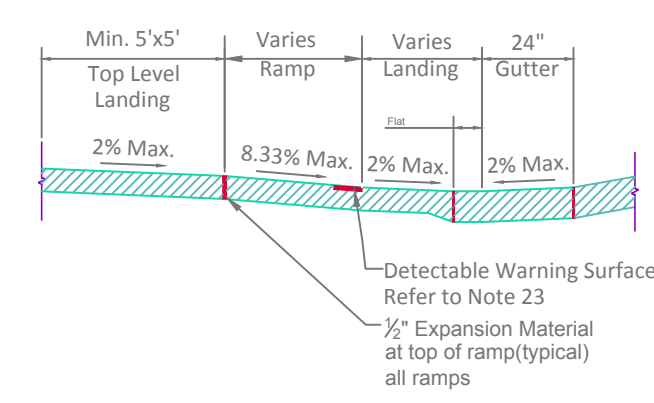


CURB RAMP TYPE "B"

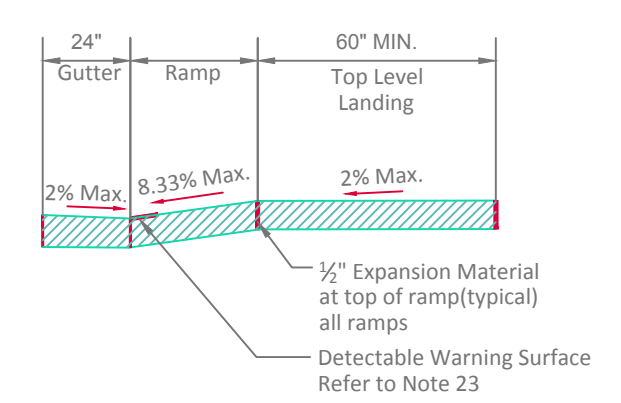
See Detail 1 & 2



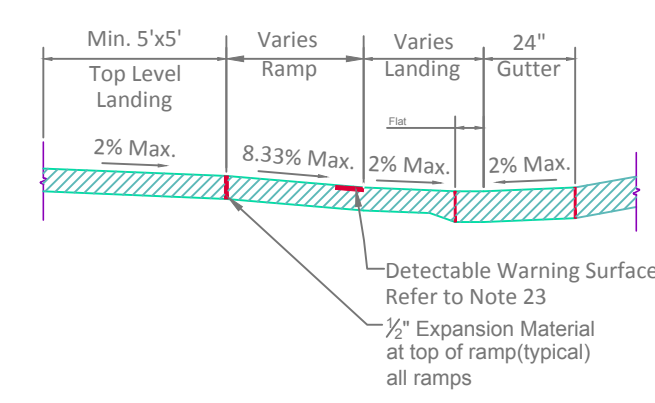
CURB RAMP TYPE "B-1"



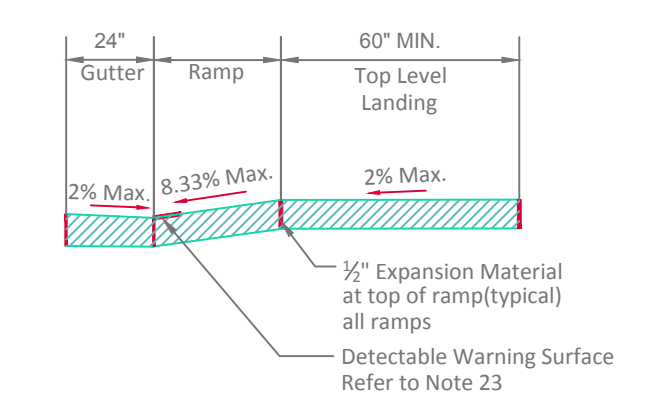
SECTION B-B



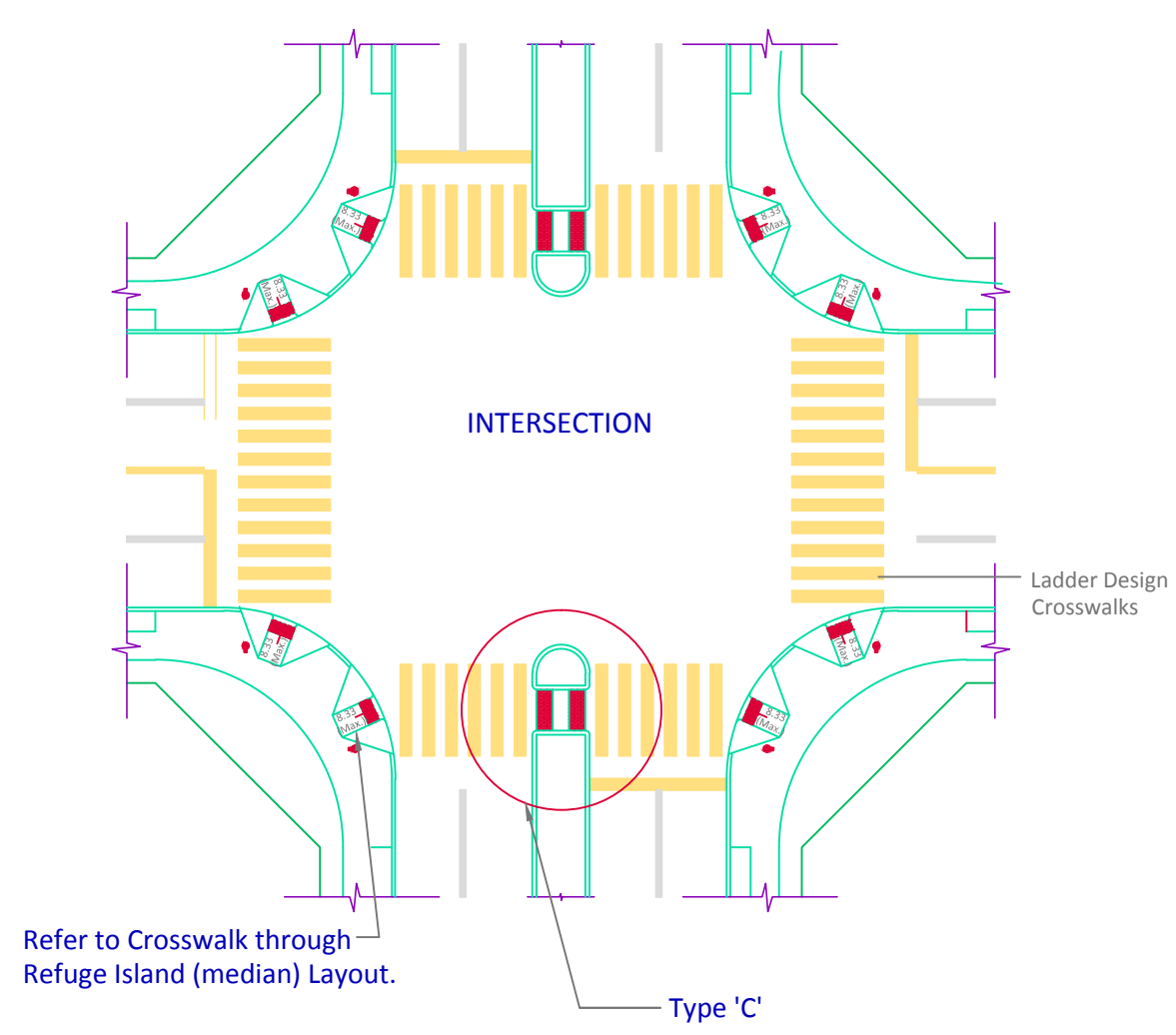
SECTION A-A



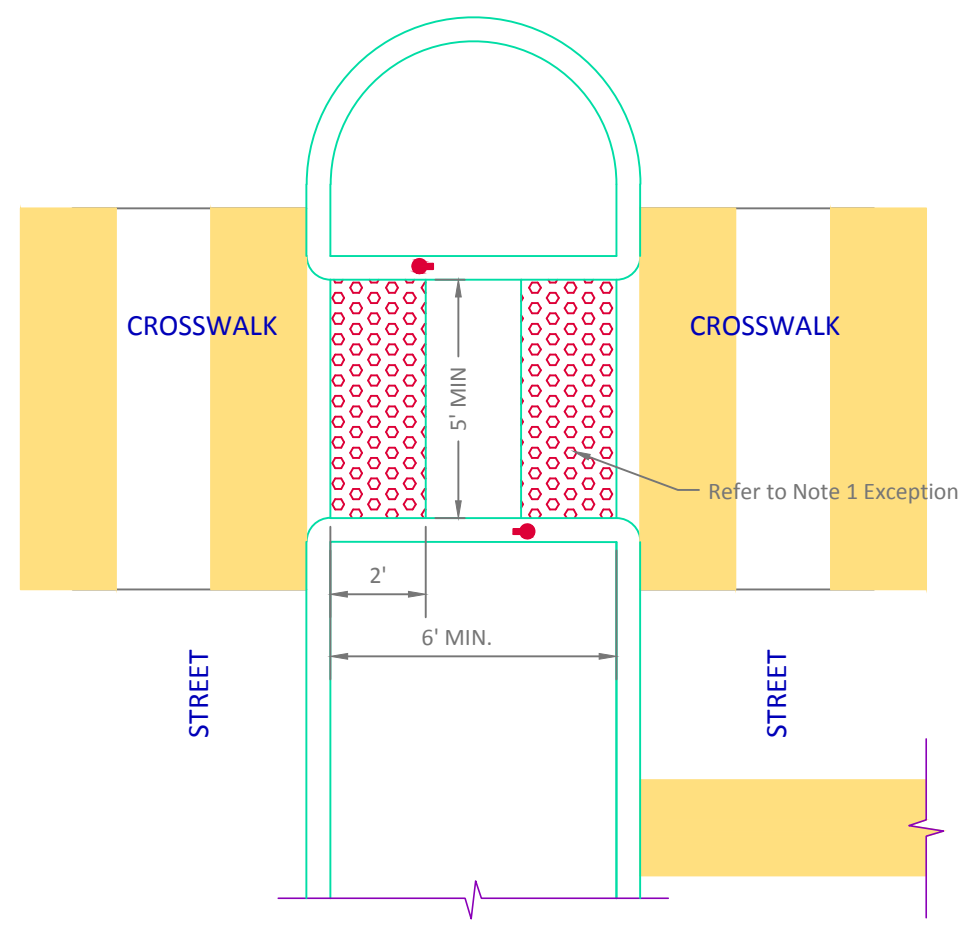
SECTION B-B



SECTION A-A

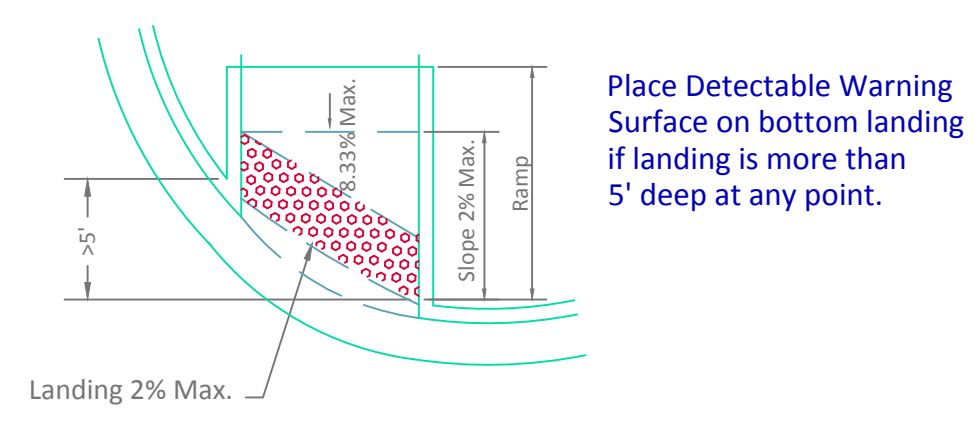


INTERSECTION WITH REFUGE ISLANDS LAYOUT

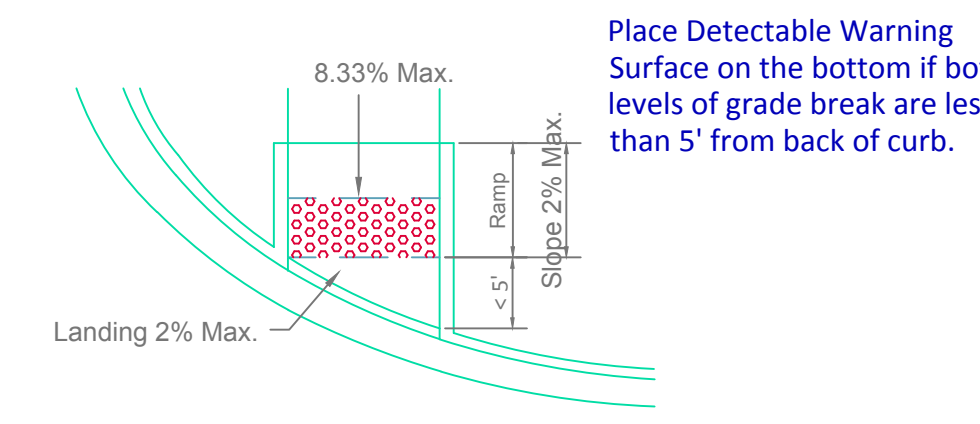


STANDARD CROSSWALK THROUGH REFUGE ISLAND (MEDIAN) LAYOUT TYPE "C"

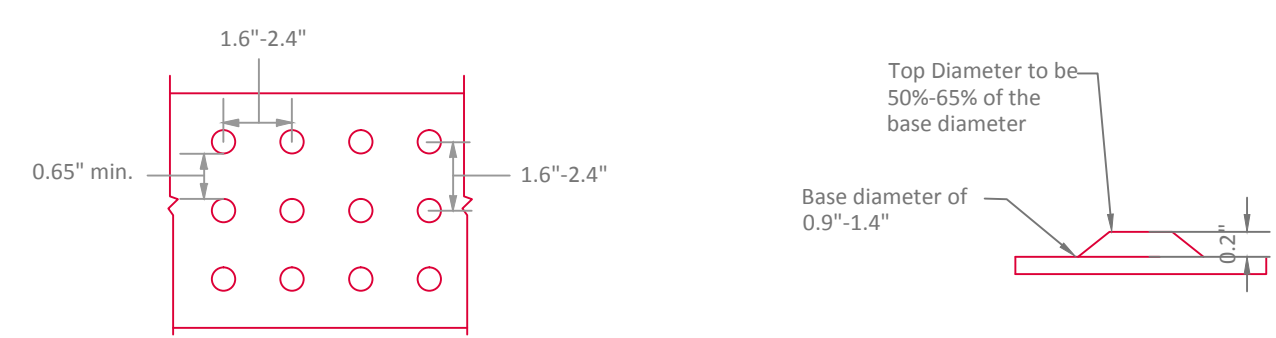
NOTE 1: Exception
Detectable Warning Surface shall not be required on cut through islands where the crossing is controlled by timed signals and is timed for full crossing.



DETAIL 1



DETAIL 2



PLAN (Enlarged)

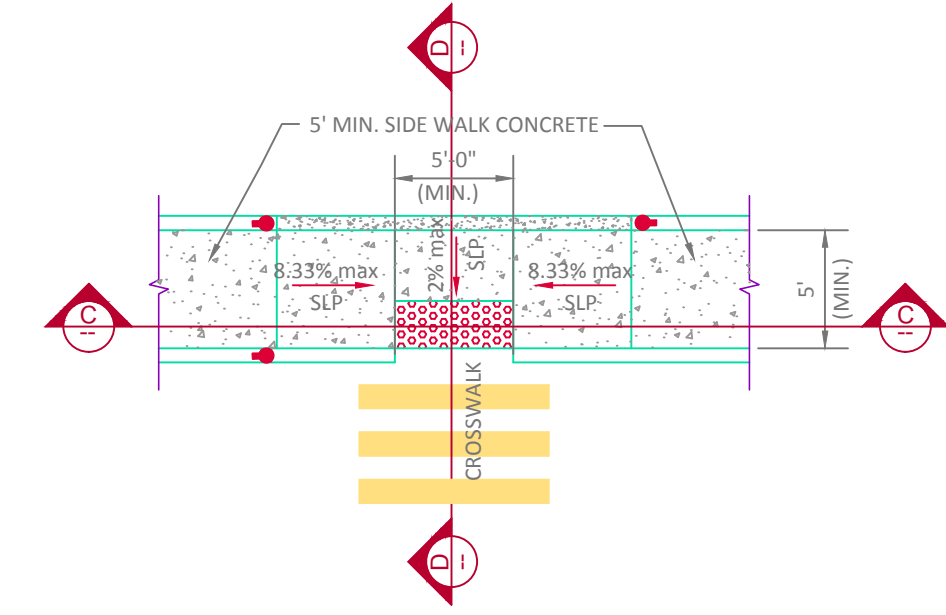
ELEVATION (Enlarged)

DETECTABLE WARNING SURFACE PATTERN LAYOUT

- Detectable Warning Surface Specifications:**
- Must provide a Visual Contrast.
 - Raised Tactile surfaces used for way finding.
 - Detectable Warning Surface shall be installed in a manner such that the domes are parallel to the direction of pedestrian travel.
 - Install the Detectable Warning Surface beginning at back of curb.

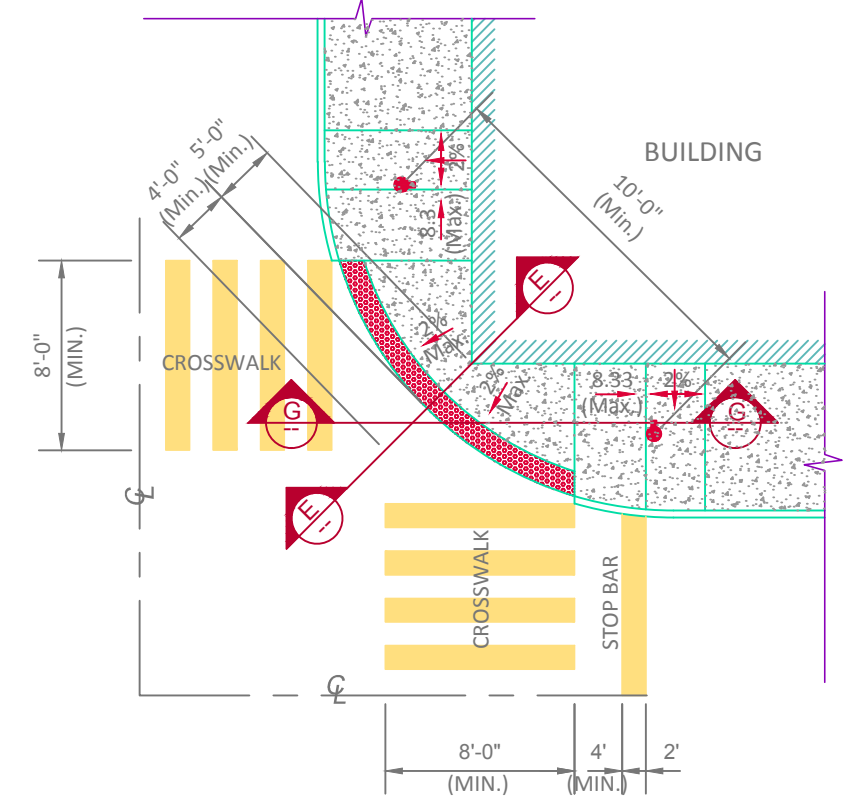
PEDESTRIAN PUSH BUTTON MOUNTING HEIGHT = 3'6" ABOVE THE SIDEWALK

Curb-Ramp shall be used on narrow sidewalk at mid block locations when standard curb ramp lay-out is not feasible. The 6" curb shall be installed along the edge of the back of sidewalk.



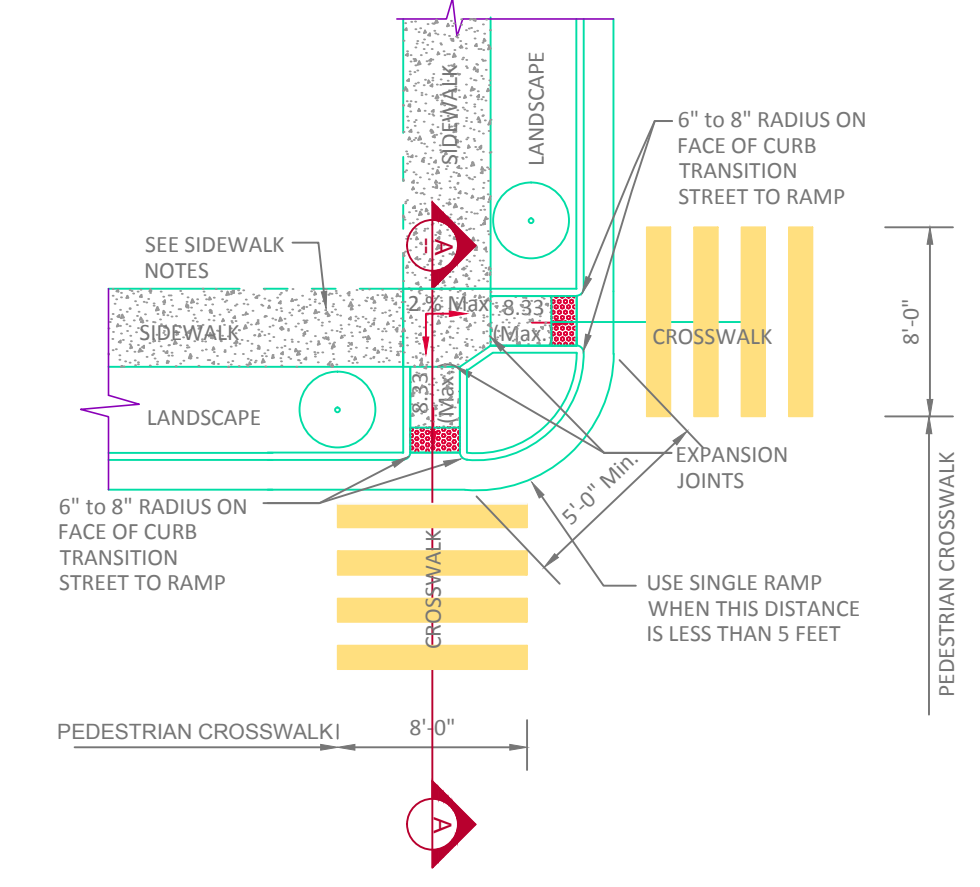
PARALLEL CURB RAMP TYPE "D"

PEDESTRIAN PUSH BUTTON MOUNTING HEIGHT = 3'6" ABOVE THE SIDEWALK

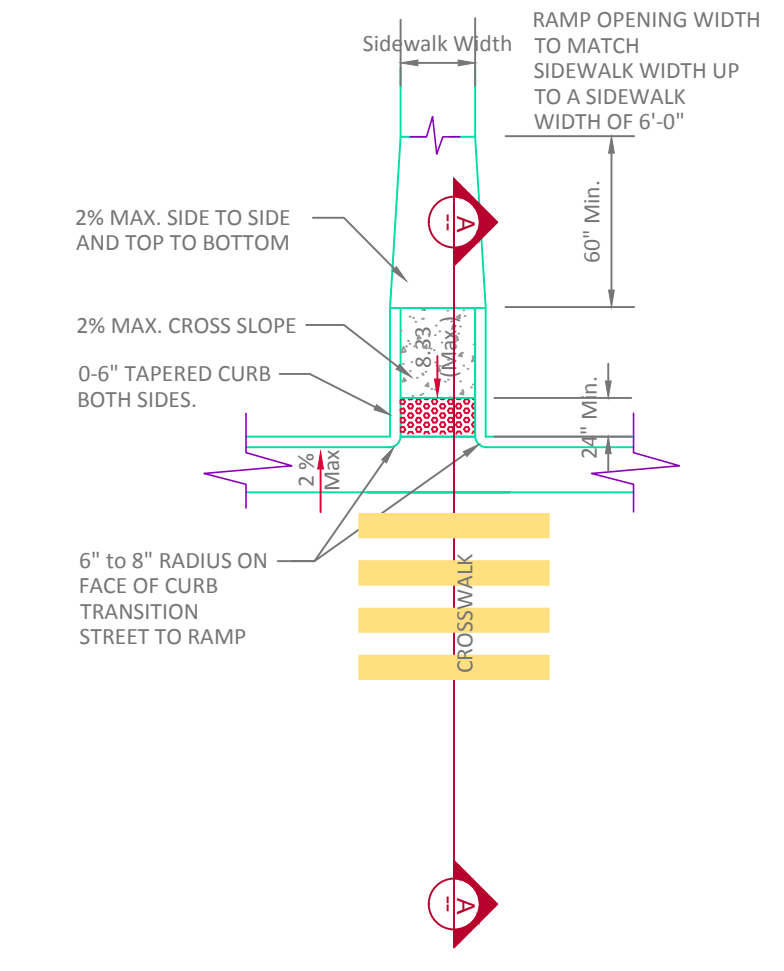


RADIUS CURB RAMP TYPE "E"

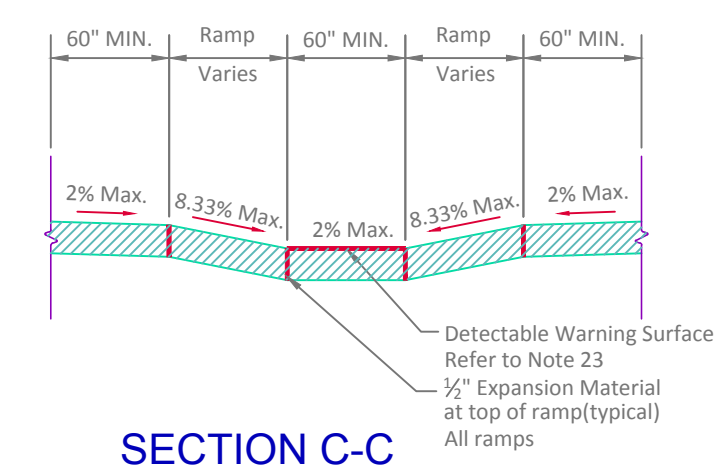
See Detail 3 for Isometric View
Written approval by the City Engineer is required.



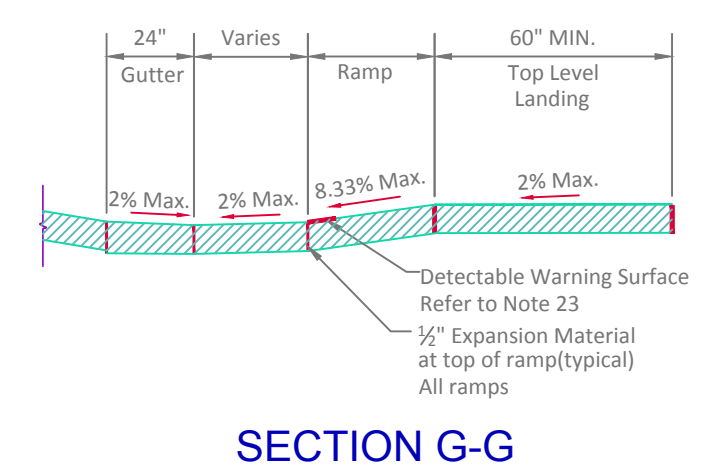
RESIDENTIAL CURB RAMP TYPE "F"



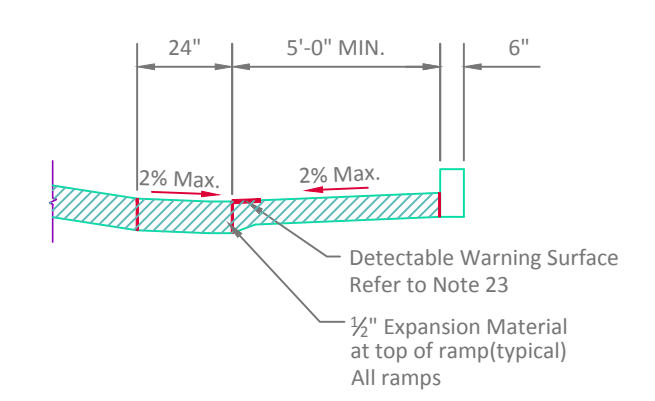
METHOD OF TRANSITIONING A RAMP WITH DIE OUT CURBS



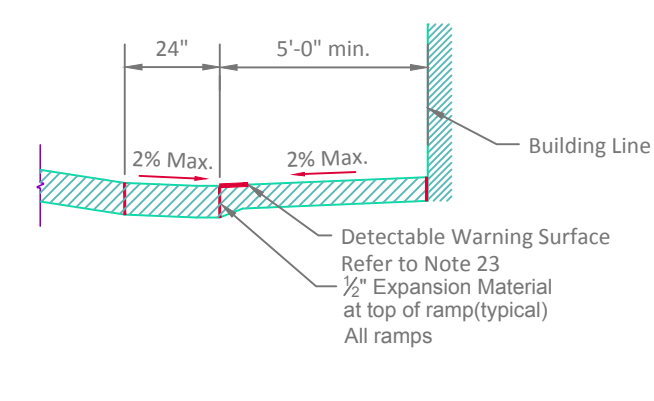
SECTION C-C



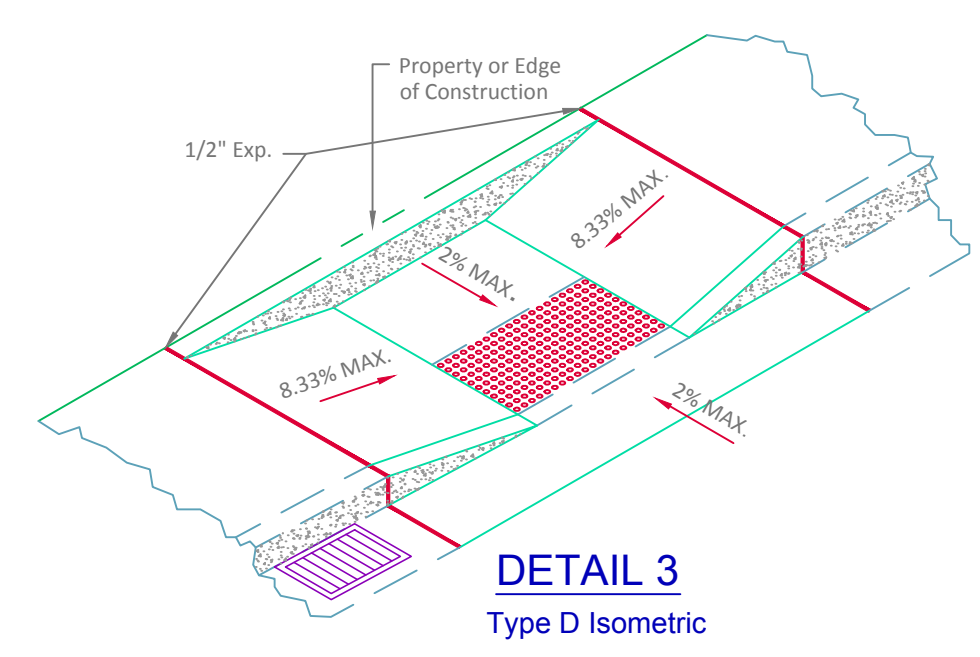
SECTION G-G TYPE "E"



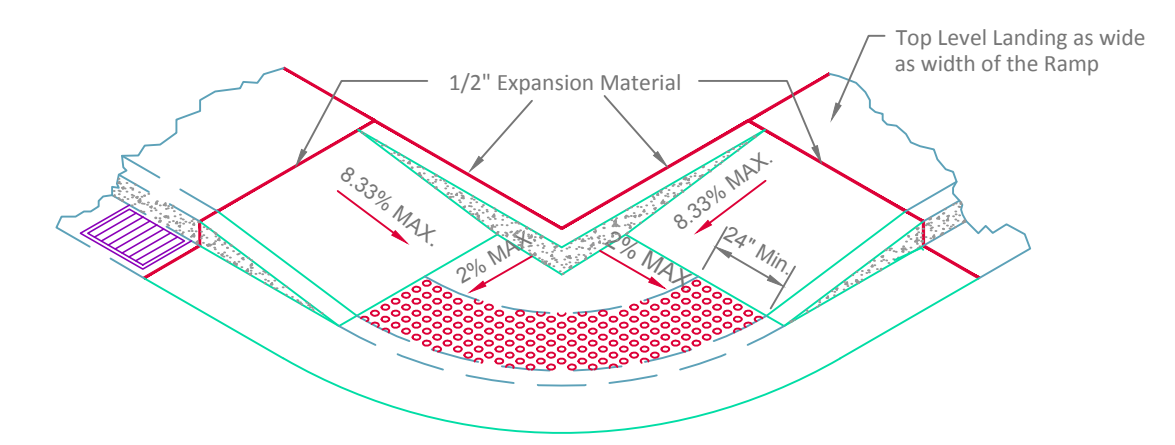
SECTION D-D
See Detail 3 for Isometric View



SECTION E-E TYPE "E"
See Detail 4 for Isometric View



DETAIL 3
Type D Isometric



DETAIL 4
Type E Isometric

Sidewalk Notes:

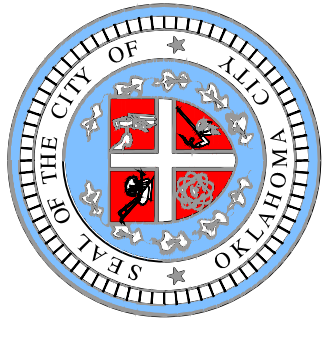
- All work must meet current Americans with Disabilities Act (ADA) requirements.
- Minimum sidewalk width shall be as follows: residential, 5'-0" at curb, 4'-0" at property line; commercial, 6'-0" at curb, 5'-0" at property line.
- Sidewalk cross slope shall be a maximum of 2% and a minimum of 1/2% cross slope.
- Whenever the width of the sidewalk is less than 5'-0", a 5' x 5' passing area with a maximum 2% slope and minimum 1/2% slope in any direction at intervals of 200' shall be installed.
- Whenever changing direction in a sidewalk, install a 5' x 5' passing area with maximum 2% slope and minimum 1/2% slope in any direction.
- Objects such as tree branches, signs, water fountains, etc. shall not protrude into the sidewalk more than 4" at the heights between 27" and 80"
- Sidewalk shall be constructed of 4" thick concrete on top of 2" of 1 1/2" crusher run, 3/8" rock screenings, 1 1/2" clean recycled concrete or approved equal.
- All obstructions into the walk, such as power poles, hydrants, sign posts, etc. must have at least 48" of clear travel space around the obstruction.
- Sidewalk running grade shall not exceed 5% unless the sidewalk is contained in the R-O-W and then cannot exceed the general grade established for the adjacent street.

General Notes:

- The non-alternate curb-ramp layout shall be used whenever possible. Any deviation from the standard curb-ramp plans shall be approved by the City Engineer or his designee on a case by case basis.
- The standard curb-ramp drawings supersede all previous drawings and shall be a part of the new curb ramp standard drawings.
- All alternate ramps shall be approved by the City Engineer or his designee prior to construction.
- Seal all joints on sidewalks, landings and ramps. Width of expansion joint shall be 1/2"

Curb Ramp Notes:

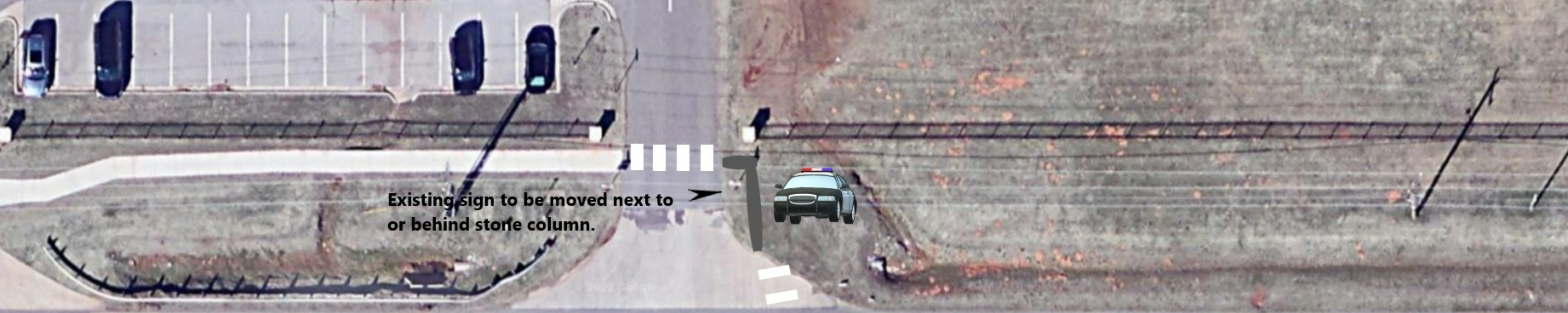
- A curb ramp is defined as the entire concrete surface which includes the ramp and flared sides. The minimum 4" wide center portion, including the Detectable Warning Surface, shall have a sloped plane of 8.33% (1:12) maximum, and cross slope, not to exceed 2%. The "flared side" of the ramp shall lie on a slope of 10% (1:10) maximum measured along the curb. The curb ramp shall have a surface tolerance of 1/2" per 10 foot straight edge maximum.
- The ramp center line and path of travel should be parallel to the sidewalk whenever possible. The full width of the ramp shall lie within the crosswalk area. It is desirable that the location of the ramp be as close as possible to the center of the crosswalk.
- Curb Ramps shall not exceed 15' in length.
- Existing utility boxes and covers shall be adjusted flush with the curb ramp surface and shall not straddle any change in plane or material. Existing utility box frames and covers shall have matching surface finish on the entire frame and cover. New utility boxes shall not be placed within the accessible pathway.
- The surface of the curb ramp and Detectable Warning Surface material shall be stable, firm and slip resistant. The concrete curb ramp surface shall be broom finished transverse to the axis of the ramp and shall be slightly rougher than the finish of the adjacent sidewalk surface.
- A level landing 5'-0" deep, with a 2% maximum slope in each direction shall be provided at the upper end of each curb ramp to allow safe egress from the ramp surfaces. The width of the level landing shall be at least as wide as the width of the ramp. A level landing of a minimum of 30" wide x 48" deep shall be provided at pedestrian push buttons at signalized crossings.
- Existing vertical utility poles or street light poles may be incorporated into the flared sides, if necessary. The vertical obstruction shall be a minimum of 6" away from edge of the ramp. Pedestrian crosswalks push button poles, fire department call boxes and other poles with activated devices, may not be placed in the curb-ramp at any time. No new vertical obstructions may be located in the curb ramp or the accessible pathway.
- Ramp opening shall be the same width as the sidewalk up to 6'-0" wide.
- Curb Ramp shall be constructed with 8" thick concrete at collector and arterial streets; and with 6" thick concrete at residential streets. All on top of 2" of 1 1/2" crusher run, 3/8" rock screenings, 1 1/2" recycled concrete or approved equal. The 8" or 6" thick concrete will extend a maximum of 8'-8" (maximum) behind the face of curb. The remainder of the ramp will be constructed of 4" thick concrete and paid as sidewalk. All landings and incidental connections will be paid as sidewalk and will be constructed of 4" thick concrete.
- For new construction all Detectable Warning Surfaces are to be set in concrete. Surface applied domes require special written approval by the City Engineer or his designee



APPROVED BY: DATE: 10-14-14
ERIC J. WENGER, P.E.
CITY ENGINEER

DRAWN: VSC
DATE:

ADA CURB RAMP DETAILS



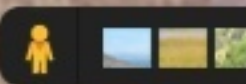
Existing sign to be moved next to or behind stone column.

Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd NE 108th St E Hefner Rd



Valley Crossing Rd Valley Crossing Rd

Google



Oakdale Public Schools: Personnel Report: April 12, 2022

Employee	Assignment	Classification	Position Status	Type	Effective
Leaves of Absence, Retirements, Reassignments, or Resignations					
Andrews, Amy	A.D. to PE/Health	Certified	Requested reassignment back to classroom for 22-23		
Heckenkemper, Laura	3rd Grade	Certified	Leave of Absence requested for 2022-23		
Karcher, Rebecca	1st Grade	Certified		Resignation	5/20/22
Killough, Wendy	1st Grade	Certified		Resignation	5/20/22
Suttles, Laura	5th Grade	Certified		Resignation	5/20/22
Wilson, Jim	Transportation Dir.	Support		Resignation	5/20/22
Recommendations					
Brim, Shaye	Elementary Teacher	Certified	Temporary	Replacement	7/1/22
Petersen, Carson	MS Math Teacher	Certified	Temporary	Replacement	7/1/22
Higdon, Madeline	Elementary Teacher	Certified	Temporary	Replacement	7/1/22