



Special Meeting of the Board of Education  
Board Room, Administration Building, 900 W Choctaw Ave, Chickasha, Oklahoma 73018  
Wednesday, June 23, 2021 at 12:00 PM

If participation at any Board of Education meeting is not possible due to a disability, notification to the Board Clerk at least 24 hours prior to scheduled meeting is encouraged to make the necessary accommodations. The Board of Education may discuss, make motions, vote to approve, vote to disapprove, vote to revise or amend, vote to table, or decide not to discuss any item on the agenda. Except for items one through three, any agenda item may be considered and acted on in any order.

**Wearing a mask is optional for all patrons.**

You can view board meeting live by going to the Chickasha Public Schools website and clicking on the link provided: <https://www.youtube.com/channel/UCBKIST0nRRawummdv0cpTHA>

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Conduct a public hearing on the proposed budget for fiscal year 2021-2022
5. Discussion and possible action on the proposed budget for fiscal year 2021-2022

**Jennifer Stegman**

6. Consent Agenda  
The following items, which concern items of a routine nature normally approved at board meetings, will be approved by one vote unless any board member desires to have a separate vote on any or all of these items. The Consent Agenda consists of the discussion, consideration and approval of the following items:
  - a. Change Order #1
  - b. Contract Renewal for ESS/OKTLE/McREL
  - c. Angel, Johnston, Blasingame Contract 2021-2022
7. Motion to Adjourn

This agenda was posted at 12:00 p.m. on the 21th day of June 2021, on the east and west doors of the Administration Building, Chickasha Public Schools, 900 W. Choctaw, Chickasha, Ok. and emailed to the concerned public. Notice of the meeting was given to the Grady County Clerk at 10:03 a.m. on the 17th day of June 2021.

Rochelle Bowens

Board Clerk

Welcome to Chickasha Public Schools  
Board Session Public Attendance

Please PRINT your name, title, and company below.

Date: June 23, 2021 (12:00pm)

Name (Print)	Representation, Title, Company
DAN TURNER	ADMIN
Jennifer Stegman	Admin
Pam Ladyman	Admin
Seth Meier	Admin
Jerry Bray	Admin.

**CHICKASHA PUBLIC SCHOOLS**  
**SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE**

		ACTUAL	ACTUAL	ACTUAL	6/15/20
<b>BUILDING FUND</b>		REVENUE	REVENUE	BUDGET	BUDGET
		FY 18-19	FY 19-20	FY 20-21	FY 21-22
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	440,633	493,946.81	\$ 495,038.87	485,138
1120	Ad Valorem Taxes (Prior)	336,992.28	139,527.71	0	0
1130	Other Taxes	5.92	5.96	0	0
1500					
1600		2,925			
1300	Interest Earnings			3,860,195	35,000
1600	Other Local	0	0	0	0
<b>TOTAL LOCAL SOURCES OF REVENUE:</b>		<b>477,264</b>	<b>507,906</b>	<b>4,355,234</b>	<b>520,138</b>
<b>STATE SOURCES OF REVENUE:</b>					
3100		206.69	127.95	0	0
3620	State Land Reimbursement	2.09	2.13	0	0
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>209</b>	<b>130</b>	<b>0</b>	<b>0</b>
5000			3,685.6		
6200	Interfund Transfer	0	0	0	0
<b>TOTAL</b>		<b>477,472</b>	<b>511,722</b>	<b>4,355,234</b>	<b>520,138</b>
		ACTUAL	ACTUAL	ACTUAL	6/15/20
		EXPENDED	EXPENDED	BUDGET	BUDGET
		FY 17-18	FY 19-20	FY 20-21	FY 21-22
1000	<b>INSTRUCTION</b>	(3,500)	0	0	0
2500	Central Services	(46,789)	(242,704)	(174,725)	(180,000)
2600	Operation of Maintenance and Plant Services	(281,723)	(447,869)	(1,954,117)	(350,000)
<b>SUPPORT SERVICES TOTAL</b>		<b>(328,512)</b>	<b>(690,573)</b>	<b>(2,128,842)</b>	<b>(530,000)</b>
4000	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>			0	0
4200	Land Acquisition Services	0	(84,750)	0	0
4600	Building Acquisition and Construction Services	0	0	(3,810,163)	(150,000)
4700	Building Improvement Services	(21,644)	0	0	0
5000	<b>REPAYMENT</b>	(25,278)	(45,568)	(73,511)	0
<b>TOTAL</b>		<b>(378,934)</b>	<b>(820,891)</b>	<b>(4,058,399)</b>	<b>(680,000)</b>
<b>TOTAL REVENUES</b>		<b>477,472</b>	<b>511,722</b>	<b>4,355,234</b>	<b>520,138</b>
<b>BEG FUND BALANCE</b>		<b>386,528</b>	<b>486,955</b>	<b>197,679</b>	<b>494,514</b>
<b>LAPSED APPROPRIATIONS</b>		<b>1,888</b>	<b>19,894</b>		
<b>TOTAL AVAILABLE</b>		<b>865,888</b>	<b>1,018,570</b>	<b>4,552,913</b>	<b>1,014,653</b>
<b>END FUND BALANCE</b>		<b>486,955</b>	<b>197,679</b>	<b>494,514</b>	<b>334,653</b>
5					
		101.99%	38.63%	11.35%	64.34%

**CHICKASHA PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES  
AND FUND BALANCE**

		ACTUAL EXPENDED FY 18-19	ACTUAL EXPENDED FY 19-20	ACTUAL BUDGET FY 20-21	6/15/20 BUDGET FY 21-22
<b>GENERAL FUND</b>					
1000	<b>INSTRUCTION:</b>	(9,792,435)	(10,011,073)	(10,524,195)	(10,800,000)
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	(1,061,578)	(1,068,414)	(1,178,432)	(1,180,000)
2200	Support Services-Instructional Staff	(756,853)	(856,448)	(785,233)	(885,000)
2300	Support Services-General Administration	(959,791)	(656,488)	(729,584)	(730,000)
2400	Support Services-School Administration	(1,927,596)	(1,873,699)	(1,700,513)	(1,800,000)
2500	Support Services-Business	(653,276)	(557,071)	(584,776)	(600,000)
2600	Operation and Maintenance of Plant	(2,009,393)	(1,993,712)	(2,670,707)	(2,724,121)
2700	Student Transportation Services	(768,491)	(909,686)	(818,243)	(832,140)
	<b>TOTAL SUPPORT SERVICES</b>	<b>(8,136,977)</b>	<b>(7,915,518)</b>	<b>(8,467,487)</b>	<b>(8,751,261)</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	(1,432,818)	(1,323,179)	(1,594,388)	(1,500,000)
3200	Other Enterprise Services			0	0
3300	Community Service Operations	(161,888)	(127,972)	(70,067)	0
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>(1,594,707)</b>	<b>(1,451,151)</b>	<b>(1,664,455)</b>	<b>(1,500,000)</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	0	0	0	0
5000	<b>OTHER OUTLAYS</b>	(700)	(23,125)	(100,102)	0
8100	<b>REPAYMENT</b>	(44)		0	0
	<b>TOTAL EXPENDITURES</b>	<b>(19,524,862)</b>	<b>(19,400,867)</b>	<b>(20,756,238)</b>	<b>(21,051,261)</b>
	<b>TOTAL REVENUES</b>	20,380,319	19,113,663	20,331,162	22,028,676
	<b>BEG FUND BALANCE</b>	1,655,810	2,659,584	2,483,458	2,058,382
	<b>Estopped Warrants Prior Year Lapsed appropriations</b>	148,317	111,078		
	<b>TOTAL AVAILABLE</b>	<b>22,184,446</b>	<b>21,884,324</b>	<b>22,814,620</b>	<b>24,087,058</b>
	<b>END FUND BALANCE</b>	<b>2,659,584</b>	<b>2,483,458</b>	<b>2,058,382</b>	<b>3,035,797</b>
		13.05%	12.99%	10.12%	13.78%

**CHICKASHA PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL REVENUE FY 18-19	ACTUAL REVENUE FY 19-20	ACTUAL BUDGET FY 20-21	6/15/20 BUDGET FY 21-22
<b>GENERAL FUND</b>					
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	3085296.03	3458594.31	3466240.87	3,535,566
1120	Ad Valorem Taxes (Prior)	235961.05	97696.23	0	
1130	Other Taxes	762.45	41.71	0	
1200		12522.51	8830.65	0	
1300	Interest Earnings	72205.39	11577.37	10400	
1400		41690	27116.4	0	
1500		15712.48	54821.88	0	
1600	Other Local	65197.44	19246.07	0	20,000
1700		147172.01	127642.9	0	
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>3,676,519</b>	<b>3,805,568</b>	<b>3,476,641</b>	<b>3,555,566</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>					
2100	County 4 Mill Levy	561204.76	600602.58	540500	551,310
2200	County App.(Mortgage Tax)	140357.22	77408.33	69600	66,120
2300	Resale of Property	0	0	0	
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>701,562</b>	<b>678,011</b>	<b>610,100</b>	<b>617,430</b>
<b>STATE SOURCES OF REVENUE:</b>					
3110	Gross Production Tax	2955045.5	2283496.71	1141748.36	1,084,661
3120	Motor Vehicle Collections	889320.92	996944.74	823750	782,563
3130	Rural Electric	15703.91	15474.41	13900	13,205
3140	School Land Earnings	337683.51	285551.45	256900	244,055
3150	Vehicle Stamp Tax	3505.25	3326.01	0	
3160		1447.17	895.85	0	
3200	State Aid-General Operations	8638425.36	7969064.04	7,046,845	6,905,908
3300	State Aid-Competitive Grants	67868.89	74202.89	67,457	0
3400	State-Categorical	161391.99	174728.11	99,506	99,506
3600	State-Other State Sources	13068.47	5464.21	0	0
3700		10207.1	11311.04	0	0
3800	State Vocational Programs	50992	60990	59,402	56,432
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>13,144,660</b>	<b>11,881,449</b>	<b>9,509,508</b>	<b>9,186,329</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4100	Grants-In-Aid	90278.6	61295	61,295	58,230
4200	Federal Disadvantaged and Disabilities	903480.07	918066.77	1,247,926	1,185,530
4300	Individuals with Disabilities	522611.31	471804.45	489,924	465,428
4400	Federal Minority	76543	90541.58	98,075	93,171
4500	Federal Operations	9012.32	10084.32	20,659	19,626
4600	Federal Other Funds	159712.89	216093.12	4,135,602	6,300,000
4700	Federal TANF/ABE	987542.5	863561	666,630	533,304
4800	Federal Vocational Education	15277.74		14802	14061.9
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>2,764,458</b>	<b>2,631,446</b>	<b>6,734,913</b>	<b>8,669,351</b>
<b>TOTAL</b>		<b>20,287,200</b>	<b>18,996,474</b>	<b>20,331,162</b>	<b>22,028,676</b>
5100	Transfer From Other Funds	93119.47	98268.05		0
5600			18920.41		
<b>GRAND TOTAL</b>		<b>20,380,319</b>	<b>19,113,663</b>	<b>20,331,162</b>	<b>22,028,676</b>

**TO:** Board of Education

**FROM:** Jennifer L. Stegman, Assistant Superintendent

**DATE:** June 17, 2021 ✓

**SUBJECT:** Approval of Change Order Building Fund - 21 # 1 ✓

Change Order #1 in the amount of \$3,740.26 ✓ from Building Fund 21 has been submitted for approval. Costs incurred exceeded original estimated amounts. The change order is comprised as follows:

Building Fund

CO Number	Description	Original PO	Additional Funds	Total
#1	Flooding at Activity Center from snow storm (emergency). Cost was higher than expected	\$25,000.00	\$3,740.26	\$28,740.26
			Total Change Order	\$3,740.26 ✓

# 1

Fiscal Year
2020-2021
Fund
21 Building

# Accounting Purchase Order

Chickasha Public Schools  
 ADMINISTRATION/DISTRICT WIDE  
 900 W. CHOCTAW AVE  
 CHICKASHA OK 73018

PO No
2021-21-59
PO Date
2/18/2021

Ship To: Chickasha Public Schools  
 ADMINISTRATION/DISTRICT WIDE  
 900 W. CHOCTAW AVE  
 CHICKASHA OK 73018

Vendor No: 66183  
 To: Blackman Mooring  
 OK

Amount
\$28,740.26
Date Requested
2/18/2021
Date Approved
2/18/2021
Requested By
Kelly Hair
Encumbered By
 Kelly Hair
Approved By
Jennifer Stegman

Description: Flooding/Activity Center/Snow Storm

Description	Vendor Item No	Qty	Unit Price	Extended Price
	Amount	Start Date		Classification
Flooding/Activity Center/Snow Storm		1.000	\$28,740.26	\$28,740.26
	25,000.00	2/18/2021		110-2620-438-000-0000-000-070
	3,740.26	6/17/2021		110-2620-438-000-0000-000-070



1.800.433.2940  
www.bmscat.com

Chickasha Public Schools  
Attn: Accounts Payable  
900 W Choctaw  
Chickasha, OK 73018

JUN 17 2021  
retained Kh

Invoice: 14044100  
Date: 4/27/2021  
Terms: Net Due  
Fed. ID #: 61-1537529  
Appt#: 14044100

### INVOICE

*For restoration services rendered at your facility.*

**Chickasha Public Schools**

Labor	\$	8,150.00
Materials*	\$	673.95
Equipment	\$	18,289.50
Area Wide Catastrophic Events	\$	1,626.81
Subtotal	\$	28,740.26
Sales tax - TAX EXEMPT		0.00
<b>TOTAL DUE AND PAYABLE</b>	<b>\$</b>	<b>28,740.26</b>

Respectfully Submitted,

BMS Cat LLC

Joshua Thompson  
Project Coordinator

Please wire payment to: -or- Remit payment to:

Wells Fargo Bank, N.A.  
ABA #: 121000248  
Acct. Name: BMS Cat, LLC  
Acct. #: 466-0574732

BMS Cat LLC  
Attn: A/R Department  
1101 Enterprise Ave, Bay 12  
Oklahoma City, OK 73128

*Please reference the invoice number on your payment document*

**ITEM OF CONSIDERATION**  
**Chickasha Public Schools**  
**Board of Education**  
**June 23, 2021**

**TOPIC:** Contract Renewal for EES/OKTLE/McREL

**ADMINISTRATIVE RECOMMENDATION:**

To approve the renewal contract for ESS/OKTLE/McREL

**RATIONALE FOR RECOMMENDATION:**

TLE and McRel are our district-adopted evaluation systems.

**FISCAL NOTE:**

\$7,875

**OPTIONS:**

1. Approve the contract renewal.
2. Not approve the contract renewal.
3. Request additional information.

**CONTACT PERSON:**

Rick Croslin  
Pam Ladyman  
Jennifer Stegman  
Seth Meier

Implemented: April 2020

**LICENSE AGREEMENT**

THIS LICENSE AGREEMENT (the “Agreement”), dated as of 06/14/21, 2021, is made and entered into by and between EMPLOYEE EVALUATION SYSTEMS, INC. (“EES”), whose notice address is 2801 N. Lincoln Blvd., suite 226, Oklahoma City, Oklahoma 73105, and SCHOOL DISTRICT NO. I-001 OF Grady COUNTY, OKLAHOMA, a/k/a Chickasha PUBLIC SCHOOLS (“District”).

**RECITALS:**

A. EES has developed a web application known as OKTLE for use with the teacher evaluation framework known as the Tulsa TLE Observation and Evaluation System. EES has developed a web application known as SEES for use in support employee evaluation. EES has also developed a web application for use with the McREL principal/leader evaluation system. EES has developed a web application known as Hire for Ed for use in managing the employee hiring process.

B. EES and the District desire to license the use of EES’s OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems to the District for use in teacher, support employee and/or principal/leader evaluations for the 2021-2022 school year and thereafter.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, EES and District agree as follows:

1. **Grant of License.** Subject to the terms and conditions of this Agreement, EES hereby grants to District a non-exclusive, non-transferable license to use the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems (the “License”).

2. **Term.** The term of this Agreement shall be for one year, beginning July 1, 2021 and ending June 30, 2022.

3. **Support, Training and Services.** District’s license of the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems includes online access to the web-based teacher, support employee and principal/leader evaluation systems, online users guides, unlimited technical support, reports of observation and evaluation data, and training related to the operation of the web-based systems. State mandated training for evaluators on the Tulsa TLE Observation and Evaluation System or McREL principal/leader system is not included with this license, and may be obtained from the State or State licensed vendors according to the requirements of the Oklahoma State Department of Education.

4. License Fee.

**OKTLE – Teacher Evaluation**

\$27.50 per teacher

\$24.75 per teacher for members of OROS, ORES or USSA

For the 2021-2022 school year, the District will have

170 teachers

X 27.50 per teacher

**OKTLE TOTAL** \$4,675

**McRel – Leader Evaluation**

\$200.00 per Leader/Principal

\$160.00 per Leader/Principal for OKTLE districts

For the 2021-2022 school year, the District will have

20 Leaders/Principals,

X \$160.00 per Leader/Principal

**McREL TOTAL** \$3,200

**SEES - Support Employee Evaluation**

\$20.00 per employee

\$16.00 per employee for OKTLE districts

For the 2021-2022 school year, the District will have

0 support employees

X \$16.00 per employee

**SEES TOTAL** 0

**HIRE FOR ED – Teacher Recruitment and Hiring**

Post jobs, accept applications, and manage your hiring process *online* simply and easily.

Admin office plus up to 3 school sites ~~\$1,200~~ \$960 for OKTLE districts

+ Additional school sites \_\_\_\_\_ x \$300 = \_\_\_\_\_

**HIRE FOR ED TOTAL** 0

**TOTAL 2021-2022 SCHOOL YEAR COST** \$7,875

5. **Release by District.** District, in consideration for the grant of the License and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, hereby releases EES, its officers, agents and employees, from any and all liability or expense, including, without limitation, reasonable attorneys' fees, expenses, costs, judgments, settlements, or other costs to the extent arising out of or relating to (1) District's use, misuse or modification of the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems; or (2) District's failure to use corrections or enhancements to the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems provided to District by EES.

6. **District's Remedies.** District's exclusive remedy hereunder is termination of this Agreement.

7. **Limitation of Liability.** To the maximum extent permitted by law, under no circumstances shall either party be liable to the other for indirect, incidental, consequential, special or exemplary damages arising from this agreement or the breach hereof.

8. **Miscellaneous.**

(a) **Entire Agreement.** This Agreement constitutes the entire agreement of the parties relative to the licensing of use of the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems and supersedes all oral or written proposals or understandings concerning such subject matter. This Agreement may be modified only pursuant to a writing executed by both parties.

(b) **Severability.** If any of the provisions of this Agreement are held by a court of competent jurisdiction to be invalid or unenforceable under any applicable statute or rule of law, such provision shall, to that extent, be deemed omitted and the remaining portions of this Agreement shall remain in full force and effect.

(c) **Survivability.** The obligations set forth herein shall survive any termination of this Agreement.

(d) **Waiver.** No term or provision of this Agreement shall be deemed to be waived and no consent to any breach or default shall be deemed to have been made unless such waiver or consent shall be in writing signed by the party against whom the waiver or consent is asserted. The waiver of one breach or default or any delay in exercising any rights under this Agreement shall not constitute a waiver of any subsequent breach or default.

(e) **Construction.** Descriptive headings or captions in this Agreement are for convenience only and shall not affect the construction or application of this Agreement. No rule of construction requiring interpretation against the drafting party shall be applied or given effect.

(f) **Intellectual Property.** District shall cooperate fully with EES in the maintenance and protection by EES of any rights or interests of EES in the OKTLE, SEES, Hire For Ed, and/or McREL web-based Systems or other intellectual property or interests therein that are the subject matter of this License.

IN WITNESS WHEREOF, EES and District have executed this Agreement as of the 14 day of June, 2021.

EMPLOYEE EVALUATION SYSTEMS, INC.

By:   
President

“EES”

INDEPENDENT SCHOOL DISTRICT NO. I-001  
OF Grady COUNTY, OKLAHOMA,  
a/k/a Chickasha PUBLIC SCHOOLS

By: \_\_\_\_\_  
For the District

“DISTRICT”

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

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

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

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

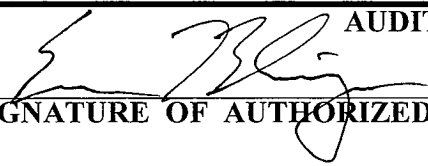
This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**ATTEST:**

_____ <b>Clerk</b> <b>Chickasha</b> _____ <b>District</b>	_____ <b>Grady</b> _____ <b>County</b>	_____ <b>President</b> <b>1</b> _____ <b>County/District Number</b>
Approved this _____	Day of _____	2021.

Angel, Johnston & Blasingame, P.C.

\_\_\_\_\_  
AUDITING FIRM

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

**PLEASE EXECUTE THIS FORM IN TRIPLICATE:**

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

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

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

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

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

CERTIFIED PUBLIC ACCOUNTANTS

April 6, 2021

**Chickasha Public School**  
**900 W Choctaw Ave.**  
**Chickasha, OK 73018**

We are pleased to confirm our understanding of the services we are to provide **Chickasha Public School** for the year ended June 30, 2021. We will audit the combined fund type and account group financial statements-regulatory basis, including the related notes to the financial statements and including budget and actual, of **Chickasha Public School** as of and for the year ended June 30, 2021, which collectively comprise the district's financial statements using Oklahoma State Department of Education audit guide format #3. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) to supplement the school's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. However, because the district's financial statements are presented in a regulatory format, no RSI is presented.

We have also been engaged to report on supplementary information other than RSI that accompanies **Chickasha Public School's** financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

- Schedule of Expenditures of Federal Awards
- School's Corrective Action Plan (if required).

In addition, we will compile the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Estimate of Needs

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your combined fund type and account group financial statements, including budget and actual, are fairly presented, in all material respects, in conformity with the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education (using audit guide format #3), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

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

If federal expenditures exceed \$750,000, the objective will also include reporting on:

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of the accounting records of the district and other procedures we consider necessary to enable us to express such opinions. In addition, if federal expenditures exceed \$750,000, our audit will also be conducted in accordance with the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit or if a Single Audit is required, we will issue written reports. Our report(s) will be addressed to the governing board of **Chickasha Public School**. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

#### **Audit Procedures – General**

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

Because of the inherent limitation of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs (if required). However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting, or misappropriation of assets that come to our

attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. If federal expenditures exceed \$750,000, we will include such matters in the reports required for a Single Audit. Our responsibility as auditors, is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys (if any), as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures-Internal Controls**

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

If federal expenditures exceed \$750,000, as required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guide.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance (if required).

#### **Audit Procedures – Compliance**

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

If federal expenditures exceed \$750,000, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the school's major programs. The purpose of these procedures will be to express an opinion on the school's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of **Chickasha Public School** in conformity with the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education (using audit guide format #3) and (if required) the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting prescribed or permitted by the Oklahoma Department of Education (using audit guide format #3) and for compliance with the applicable laws and regulations (including federal statutes) and provision of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (if required), (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in

communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, if federal expenditures exceed \$750,000 as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on our first day of field work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibility include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

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

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have

appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

If federal expenditures exceed \$750,000, upon the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. We will provide an original of our reports to the School; however, it is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The audit documentation for this engagement is the property of Angel, Johnston, and Blasingame, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon requests and in a timely manner to various regulatory agencies. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Angel, Johnston & Blasingame, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by various regulatory agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Evan Blasingame, will be the engagement partner and they will be responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the audit and compilation of the Estimate of Needs should not exceed **\$20000**. However, if federal expenditures exceed \$750,000 and thus a single audit is required, there will be an additional **\$6500** fee. Any additional work outside the scope of the audit will be based on the actual time spent at our standard hourly rates. Our invoices for the fees will be rendered periodically as work progresses and are payable on presentation. If we are able to perform your final board exit conference remotely, we will discount our fee by \$200. These estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Governmental Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment which are required every three years as well as any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review report can be accessed through our website.

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

Very truly yours,

*Angel Johnston ; Blasincame PC*  
ANGEL, JOHNSTON, & BLASINCAME, P.C.  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Chickasha Public School**

By: \_\_\_\_\_  
Title: Board President

By: \_\_\_\_\_  
Title: Superintendent

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

Date \_\_\_\_\_