

**NOTICE OF PUBLIC MEETING  
OKLAHOMA VIRTUAL CHARTER ACADEMY**

Pursuant to Oklahoma Statute 25-301, notice is hereby given to the members of the Oklahoma Virtual Academy Governing Board members and to the general public that the Governing Board will hold a public meeting, open to the public as specified below. The Governing Board reserves the right to change the order of items on the agenda.

Persons with a disability may request a reasonable accommodation by contacting Audra Plummer 405.259.9478. Requests should be made as early as possible to allow time to arrange the accommodation.

**OKLAHOMA VIRTUAL CHARTER ACADEMY Board Meeting  
November 12, 2020 7:00 pm  
Location: Oklahoma Public School Resource Center (OPSRC)  
309 NW 13<sup>th</sup> St. STE 103, Oklahoma City, OK 73130**

- I. Roll Call**
- II. Call to the public**

This is the time for the public to comment. Members of the Governing Board may not discuss items that are not specifically identified on the agenda. Therefore, action taken as a result of public comment will be limited to directing school staff to study the matter, respond to any criticism, or schedule the matter for further consideration and decision at a later date. 10 minutes.
- III. Discussion and possible approval of minutes of September 15, 2020 OVCA Board regular meeting**
- IV. Updates**
  - a. Board President Update**
  - b. Treasurer's Report**
  - c. Head of School Update**
    - i. Activity Fund Report**
    - ii. School Updates**
      - a. Tutoring update**
    - iii. Dropout Report**
- V. Business**
  - a. External Auditor's Presentation on FY 2019-2020 Annual Financial Audit**
  - b. Consideration and possible action regarding FY 2019-2020 Annual Financial Audit**
  - c. Consent Docket**
    - i. Consideration and possible action regarding FY 2021 purchase orders #290-316**
    - ii. Consideration and possible action regarding change order 2020-11-1**
    - iii. Consideration and possible action regarding change order 2020-11-75**
    - iv. Consideration and possible action regarding change order 2020-11-173**
    - v. Consideration and possible action regarding change order 2020-11-203**

- vi. Consideration and possible action regarding change order 2020-11-312
  - vii. Consideration and possible action regarding payment of FY 21 K12 invoices, pending availability of funds
- d. Consideration and possible action regarding the updated FY21 budget
  - e. Consideration and possible action for sublease for In-Person Tutoring Center at 1117 South Douglas, Suite A
  - f. Consideration and possible action for sublease update with Insight School of Oklahoma for space at 1156 South Douglas
  - g. Consideration and possible action of removal of Yung Chih Chi, K12 Finance Manager from the Banc First account and addition of Regina Krotzer, K12 Regional Finance Director to the account
  - h. Consideration and possible action regarding the School Cooperative Agreement OVCA and ISOK SY 20-21
  - i. Consideration and possible action regarding 2021 OVCA Board meeting dates, time and location
  - j. Consideration and possible action regarding Title 1 School Plans
  - k. Consideration and possible action regarding American Board
  - l. Consideration and possible action regarding High School Calculator Purchase
  - m. Considerations and possible action regarding creation of a process for students to share contact information to support connection outside of the online classroom
  - n. Discussion and possible action regarding OVCA Residency Committee for Entry Year Teachers
  - o. Discussion and possible action regarding updating the OVCA School Activity Fund subaccounts and fundraisers FY 21
  - p. Discussion and possible action regarding updating the OVCA Handbook to include Learning Coaches in the distribution of report cards and progress reports
  - q. Consideration and possible action regarding OVCA Board Policy Update: 1030 Board of Education: General Duties
  - r. Consideration and possible action regarding OVCA Board Policy Update: 3240 Webcam Policy
  - s. Consideration and possible action regarding New OVCA Board Policy: 3260 Clubs and Organizations
  - t. Consideration and possible action regarding OVCA Board Policy Update: 5100 Computer Equipment and Mobile Broadband Devices
  - u. Consideration and possible action regarding New OVCA Board Policy: 3040 Parent, School, Student Agreement
  - v. Consideration and possible action regarding the approval of the PowerSchool quote for our student information system

#### **VI. New Business**

New business means any matter not known about or which could not have been reasonably foreseen prior to the time of posting. 25 § 311(A)(9)

#### **VII. Adjourn**

*The Board may take any item on this agenda out of order. The Board may discuss and/or vote to approve, disapprove, or take other action on any item listed on this agenda.*

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**OKLAHOMA VIRTUAL CHARTER ACADEMY Board Meeting  
September 15, 2020 at 6:00 pm  
Location: Oklahoma Virtual Charter Academy Tutoring Center  
1117 S Douglas Blvd, Suite A  
Midwest City, OK 73130**

**I. Roll Call**

Board Members: Terry Hopper, Board President, Member; Bryoney Blakely, Member and Learning Coach, Carla Maloy, Member; Dr. Priscilla Griffith, Member

**Absent:** David McNeese, Member

**Other:** Audra Plummer, OVCA Head of School; Michelle Scionti, State Director of Shared Services; Lewis Starkey, Operations Manager & Minutes Clerk; Chris Pitts, Operations Manager; David Harp, Treasurer; Steve Huff, public; Brett Robinson, Contract Lobbyist for K12, via telephone

**Action: Terry Hopper called the meeting to begin at 6:04pm.**

**II. Call to the public**

*This is the time for the public to comment. Members of the Governing Board may not discuss items that are not specifically identified on the agenda. Therefore, action taken as a result of public comment will be limited to directing school staff to study the matter, respond to any criticism, or schedule the matter for further consideration and decision at a later date. 10 minutes.*

**Skyler Lusnia, Statewide Virtual Charter School Board, Auditor – Introduced himself and his background.**

**III. Consideration and possible approval of minutes of June 18, 2020 OVCA Board regular meeting**

**Action: Bryoney Blakely made a motion to approve the June 18, 2020 minutes.  
Carla Maloy seconded the motion. The motion passed unanimously.**

**IV. Updates**

**a. Board President Update**

- i. Welcome New Board Member-Dr. Priscilla Griffith

Discussion: Terry Hopper read a bio of Dr. Priscilla Griffith to the group; welcome to the Board; Dr. Priscilla Griffith excited to learn about OVCA

**b. Treasurer's Report**

**Discussion:** David Harp directed the group to the treasurer report in the binder; Audra Plummer introduced David Harp to Dr. Priscilla Griffith

**Action:** Bryoney Blakley motioned to approve the treasurer report; Carla Malloy seconded the motion; the motion passed unanimously.

**c. Head of School Update**

**i. Activity Fund Report**

**Discussion:** Audra Plummer directed the group to page 18 of the binder. Activity Fund used for Prom and miscellaneous school/student needs.

**ii. School Updates**

**a. ACT Assessment Discussion**

**Discussion:** Audra Plummer directed the group to page 24 of the binder. In the past OVCA has used the ACT. ESSA requires a vote on the use of ACT for career readiness.

**Action:** Carla Malloy motioned to approve the use of the ACT; Bryoney Blakley seconded the motion; the motion passed unanimously.

**b. School at cap**

**c. Staff increase due to increased enrollment**

**a. Behind staff on Elementary – teacher from Texas not certified in OK  
Kathy Wendel**

**Discussion:** Does the candidate have any online teaching experience?  
No, but has a lot of other qualified experience.

Does the board approve hiring a teacher without OK certification with the understanding that she get her OK certification by the end of the Fall semester and pass the principals expectation after teaching a lesson?

**Action:** Dr. Priscilla Griffith motioned to approve to continue the hire process with Kathy Wendel; Bryoney Blakley seconded the motion; the motion passed unanimously.

**d. Newrow:** Audra Plummer shared a demonstration of Newrow prepared by Nicole Bryson

**e. Tutoring Center:** Audra Plummer shared the new classroom and set up of the Tutoring Center

**d. Legislative Update**

**Discussion:** Brett Robinson, contract lobbyist for K12, via phone



Nov 3 big election; 4 republicans have lost seats in runoffs; presidential election this year will cause more turnout; work going on with CARES dollars flowing through the state; Every Kid Counts new 501 (3)(c), learn anywhere Oklahoma is the program using Admentum, they plan to make the curriculum available to the public for free, Gov Stitt is putting money towards this; All Virtual Charter schools have seen increased growth in enrollment; Going to push the money for duplicate kids to a very high need for both existing school and the school that they came from; only 11 active oil wells in OK; State question vote in June passed to expand Medicaid; New secretary of Education – Ryan Walters – running the Every Kids Count organization;

**e. Board Member Comments**

**Discussion:** Bryoney Blakley – you guys are awesome; keep it up

**V. Business**

**a. Consent Docket – Audra Plummer shared the expenditures**

- i. Discussion and possible action regarding FY 20 purchase orders # 422-434
- ii. Discussion and possible action regarding change order 2020-11-3
- iii. Discussion and possible action regarding change order 2020-11-5
- iv. Discussion and possible action regarding change order 2020-11-23
- v. Discussion and possible action regarding FY 21 purchase orders # 221-287
- vi. Discussion and possible action regarding the payment of FY 20 purchase order 2021-11-289 for the overpayment error from the state for FY 20 515 funds.
- vii. Discussion and possible action regarding change order 2021-11-33
- viii. Discussion and possible action regarding change order 2021-11-75
- ix. Discussion and possible action regarding change order 2021-11-205
- x. Discussion and possible action regarding change order 2021-11-209
- xi. Discussion and possible action regarding payment of FY 21 K12 invoices, pending availability of funds

**Action:** Bryoney Blakley motioned to approve the Consent Docket; Dr. Priscilla Griffith seconded the motion; the motion passed unanimously.

**b. Consideration and possible action regarding nomination and election of Board Officers**

**Discussion:** Need to vote for President, Vice President and Secretary

**Actions:**

**President:** Bryoney Blakley nominated Terry Hopper. Terry Hopper accepted the nomination.

**Vice President:** Carla Maloy nominated Bryoney Blakley. Bryoney Blakley accepted the nomination.

**Secretary:** Terry Hopper nominated Carla Maloy. Carla Maloy accepted the nomination.

Dr. Priscilla Griffith motioned to approve the nominations of Terry Hopper as President; Bryoney Blakley as Vice President; and Carla Maloy as Secretary. Bryoney Blakley seconded the motion; the motion passed unanimously.

**c. Consideration and possible action regarding of FY21 Estimate of Needs**

**Discussion:** David Harp went over the FY21 budget;

**Action:** Bryoney Blakley motioned to approve the FY21 Estimate of Needs; Carla Maloy seconded the motion; the motion passed unanimously.

**d. Discussion and possible action regarding updating the OVCA School Activity Fund subaccounts and fundraisers FY 21**

**Discussion:** Audra Plummer went over the activity fund and fundraisers.

**Actions:** Carla Maloy motioned to approve the updated OVCA School Activity Fund and FY 21 Fundraiser; Bryoney Blakley seconded the motion; the motion passed unanimously.

**e. Consideration and possible action regarding first amendment of the Product and Services Agreement with K12**

**Discussion:** Audra Plummer discussed the change in the Administrative Oversight Fee effective July 1, 2018.

**Action:** Dr. Priscilla Griffith motioned to approve the updated Product and Services Agreement; Carla Maloy seconded the motion; the motion passed unanimously.

**f. Discussion and possible action regarding supplemental resources provided to Oklahoma Public Schools During the COVID-19 crisis**

**Discussion:** Give Head of School discretion to use the supplemental resources provided by the State Department of Education.

**Actions:** Dr. Priscilla Griffith motioned to approve Heads of School discretion for the use of the supplemental resources; Bryoney Blakley seconded the motion; the motion passed unanimously.

**g. Discussion and possible action regarding Esports**

**Discussion:** Chris Pitts went over the program.

**Action:** Bryoney Blakley motioned to move forward with eSports; Terry Hopper seconded the motion; the motion passed unanimously.

**h. Discussion and possible action regarding Seesaw**

**Discussion:** Audra Plummer went over the contracts for the use of Seesaw for OVCA Elementary School for the academic year 2020-2021.

**Action:** Carla Maloy motioned to approve the Seesaw contracts; Bryoney Blakley seconded the motion; the motion passed unanimously.

**i. Discussion and possible action regarding TutorMe**

**Discussion:** Audra Plummer discussed the TutorMe contract.

**Action:** Dr. Priscilla Griffith motioned to approve the TutorMe contract; Bryoney Blakley seconded the motion; the motion passed unanimously.

**j. Discussion and possible action regarding Early Learning Quick Assessments (ELQA) University of Oklahoma**

**Discussion:** Audra Plummer discussed partnering with the University of Oklahoma and the Early Learning Quick Assessments program which will work with Kindergarten Literacy.

**Action:** Bryoney Blakley motioned to move forward with the partnership with the University of Oklahoma and the Early Learning Quick Assessments program; Carla Maloy seconded the motion; the motion passed unanimously.

**k. Discussion and possible acknowledgement of key administrative, operational and financial positions consistent with products and services with K12:**

- Head of School- Audra Plummer
- State Director of Shared Services-Michelle Scionti
- Operations Manager – Chris Pitts
- Senior Manager of Special Programs – Katherine Young
- School Treasurer – David Harp
- Minutes Clerk – Lewis Starkey (Alternate: Chris Pitts)

**Action:** Carla Maloy motioned to approve the appointments; Dr. Priscilla Griffith seconded the motion; the motion passed unanimously.

**l. Potential Discussion and possible action regarding revision to OVCA Board policy 1010 OVCA Board of Directors: Governance Policy**

**Discussion:** Audra Plummer discussed the revision to the OVCA Board policy 1010 OVCA Board of Directors: Governance Policy.

**Action:** Bryoney Blakley motioned to approve the revision; Terry Hopper seconded the motion; the motion passed unanimously.

**m. Potential Discussion and possible action regarding revision to OVCA Board Policy 2030 Requirements for Graduation**

**Discussion:** Audra Plummer discussed the requirements for graduation, including testing.

**Action:** Carla Maloy motioned to approve the requirements for graduation; Bryoney Blakley seconded the motion; the motion passed unanimously.

**n. Potential Discussion and possible action regarding revision to OVCA Board Policy 2040 Grade Level Promotion and Retention**

**Discussion:** Audra Plummer discussed the Grade Level Promotion and Retention policy.

**Action:** Bryoney Blakley motioned to approve the revision; Carla Maloy seconded the motion; the motion passed unanimously.

**o. Consideration and possible revision of OVCA Board Policy 2060: Title IX Grievance Policy and Procedures**

**Discussion:** Audra Plummer discussed the revisions of the OVCA Board Policy 2060: Title IX Grievance Policy and Procedures.

**Action:** Dr. Priscilla Griffith motioned to approve the revisions; Bryoney Blakley seconded the motion; the motion passed unanimously.

**p. Consideration and possible revision of OVCA Board Policy 3130: Anti-Discrimination Policy**

**Discussion:** Audra Plummer discussed the revisions of the OVCA Board Policy 3130: Anti-Discrimination Policy.

**Action:** Carla Maloy motioned to approve the revisions; Bryoney Blakley seconded the motion; the motion passed unanimously.

**q. Discussion and possible action regarding Assumption of Risk and Waiver of Liability Relating to Coronavirus Policy**

**Discussion:** Bryoney Blakley – autoimmune deficiencies – do we have a plan to deal with those? Audra Plummer – waiver would cover this. The school has bought thermometers, masks, hand sanitizer for in person events.

Dr. Priscilla Griffith, Carla Maloy & Bryoney Blakley discussion about a note from family physician that allows the student to enter the event even with possible symptoms of COVID-19 brought on by other illness or disease.

**Action:** Bryoney Blakley motioned to approve the waiver; Carla Maloy seconded the motion; the motion passed unanimously.

**Discussion:** Audra Plummer went over the Distance Learning Plan

**Action:** Bryoney Blakley motioned to approve the Distance Learning Plan; Carla Maloy seconded the motion; the motion passed unanimously.

**r. Discussion and possible action of Oklahoma Excel Badge Verification**

**Discussion:** Audra Plummer discussed the level of badges that OVCA is at currently: ELA – Bronze; Math – Bronze; Safe & Healthy School - Bronze

**Action:** Dr. Priscilla Griffith motioned to approve the bronze certification in ELA; Carla Maloy seconded the motion; the motion passed unanimously.

Bryoney Blakley motioned to approve the bronze certification in Math; Carla Maloy seconded the motion; the motion passed unanimously.

Dr. Priscilla Griffith motioned to approve the bronze certification in Safe & Healthy School; Bryoney Blakley seconded the motion; the motion passed unanimously.

**s. Discussion of OVCA Strategic Plan**

**Discussion:** Audra Plummer talked about where OVCA is, what we are doing to continue to develop staff and where we are going.

**VI. New Business**

New business means any matter not known about or which could not have been reasonably foreseen prior to the time of posting. 25 § 311(A)(9)

**VII. Adjourn**

**Discussion:**


**Action:** Bryoney Blakley made a motion to adjourn the meeting at 8:21pm. Carla Maloy seconded the motion. The motion passed unanimously. Meeting Adjourned.

*The Board may take any item on this agenda out of order. The Board may discuss and/or vote to approve, disapprove, or take other action on any item listed on this agenda.*

OVCA

## Verification of Financial Statements

I hereby certify under penalty of perjury under the laws of the State of Oklahoma and the United States of America that the foregoing is true and correct to the best of my knowledge as of this 31<sup>st</sup> day of October 2020.  
(Month/Year)

  
\_\_\_\_\_  
David Harp, School Treasurer

11-3-20  
\_\_\_\_\_  
Date

**Oklahoma Virtual Charter Academy**  
**Cash Balances - Appropriated Funds**  
**October 31, 2020**

	<b>Bank Balance 10/31/2020</b>	<b>Less O/S Warrants 10/31/2020</b>	<b>Cash Balances 10/31/2020</b>
<b>General Fund</b>			
2020-21 FY	2,628,381.48	753,567.42	1,874,814.06
2019-20 FY	994,603.06	356,155.56	638,447.50
2018-19 FY			0.00
<b>Total</b>	<u>3,622,984.54</u>	<u>1,109,722.98</u>	<u>2,513,261.56</u>
<b>Total Cash Balances</b>	<u>3,622,984.54</u>	<u>1,109,722.98</u>	<u>2,513,261.56</u>

**Oklahoma Virtual Charter Academy**  
**All Appropriated Funds**  
**Treasurer's Activity**  
**7-1-20 to 10-31-20**

<b><u>ASSETS</u></b>	<b>Beginning Balance</b>	<b>Deposits</b>	<b>Net Transfers</b>	<b>Disbursements</b>	<b>Ending Balance</b>
BancFirst					
Checking	2,068,081.80	4,242,100.30	(270.37)	3,194,857.50	3,115,054.23
Treasury	507,913.21	17.10			507,930.31
Bank service charges					0.00
Investments					0.00
Payable - due to BancFirst					0.00
Receivable - due from Vendor	1,644.00	(1,644.00)			0.00
Receivable - due from SAF		(81.89)		(81.89)	0.00
<b>Total Assets</b>	<b>2,577,639.01</b>	<b>4,240,391.51</b>	<b>(270.37)</b>	<b>3,194,775.61</b>	<b>3,622,984.54</b>
<b><u>LIABILITIES</u></b>					
General Fund					
2020-21 FY		4,240,391.51	21,036.31	1,633,046.34	2,628,381.48
2019-20 FY	2,577,639.01		(21,306.68)	1,561,729.27	994,603.06
2018-19 FY					0.00
Total General Fund	<b>2,577,639.01</b>	<b>4,240,391.51</b>	<b>(270.37)</b>	<b>3,194,775.61</b>	<b>3,622,984.54</b>
<b>Total Liabilities</b>	<b>2,577,639.01</b>	<b>4,240,391.51</b>	<b>(270.37)</b>	<b>3,194,775.61</b>	<b>3,622,984.54</b>

**Comments:**

The amount shown in the net transfers column represents the following:

Bank service charges - General Fund	(270.37)
AJE (see warrants paid worksheet)	0.00
<b>Total</b>	<b>(270.37)</b>

**Oklahoma Virtual Charter Academy  
Bank Summary - Operating Account  
All Funds  
2020-21 FY**

BancFirst #4026015420  
Routing #103003632

<u>Month</u>	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Disbursements</u>	<u>Ending Balance</u>
7-20	2,068,081.80	2,269.00	SC	68.81	1,007,155.70	1,063,126.29
8		1,459,210.66	SC	69.24	129,824.15	2,392,443.56
9		1,462,124.88	SC	67.75	1,921,654.55	1,932,846.14
10		1,318,495.76	SC	64.57	136,223.10	3,115,054.23
11						3,115,054.23
12						3,115,054.23
1-21						3,115,054.23
2						3,115,054.23
3						3,115,054.23
4						3,115,054.23
5						3,115,054.23
6						3,115,054.23
<b>Total</b>	<u>2,068,081.80</u>	<u>4,242,100.30</u>	<u>0.00</u>	<u>270.37</u>	<u>3,194,857.50</u>	<u>3,115,054.23</u>

BE = Bank error

RC = Returned checks

SC = Bank service charges - printed checks

T = Transfer to/from Treasury Fund



**Oklahoma Virtual Charter Academy**  
**Bank Summary - Treasury Fund**  
**All Funds**  
**2020-21 FY**

BancFirst #\*\*\*\*\*4684

<u>Month</u>	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Disbursements</u>	<u>Ending Balance</u>
7-20	507,913.21	4.31				507,917.52
8		4.31				507,921.83
9		4.17				507,926.00
10		4.31				507,930.31
11						507,930.31
12						507,930.31
1-21						507,930.31
2						507,930.31
3						507,930.31
4						507,930.31
5						507,930.31
6						507,930.31
<b>Total</b>	<u>507,913.21</u>	<u>17.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>507,930.31</u>

T = Transfer to/from Operating Account

SC = Service charges

**Oklahoma Virtual Charter Academy**  
**Summary of Monthly Revenue**  
**2020-21 FY**

<b>Month</b>	<b>Total</b>	<b>General Fund</b>			
<b>7-20</b>	629.31	629.31			
<b>8</b>	1,459,133.08	1,459,133.08			
<b>9</b>	1,462,129.05	1,462,129.05			
<b>10</b>	1,318,500.07	1,318,500.07			
<b>11</b>	0.00				
<b>12</b>	0.00				
<b>1-21</b>	0.00				
<b>2</b>	0.00				
<b>3</b>	0.00				
<b>4</b>	0.00				
<b>5</b>	0.00				
<b>6</b>	0.00				
<b>Total</b>	4,240,391.51	4,240,391.51	0.00	0.00	0.00

**Oklahoma Virtual Charter Academy**  
**Warrants Issued By Month - By Fund**  
**2020-21 FY**

Month	Total	General Fund			
		2020-21 FY	2019-20 FY		
7-20	1,049,422.65	159,667.69	889,754.96		
8	735,411.97	92,478.92	642,933.05		
9	1,296,930.53	1,272,828.28	24,102.25		
10	1,216,974.87	861,638.87	355,336.00		
11	0.00				
12	0.00				
1-21	0.00				
2	0.00				
3	0.00				
4	0.00				
5	0.00				
6	0.00				
<b>Totals</b>	<b>4,298,740.02</b>	<b>2,386,613.76</b>	<b>1,912,126.26</b>	<b>0.00</b>	<b>0.00</b>

**Oklahoma Virtual Charter Academy**  
**Warrants Paid By Month - By Fund**  
**2020-21 FY**

Month	Total	General Fund			Bank SC
		2020-21 FY	2019-20 FY	2018-19 FY	
7-20	1,007,073.81	117,332.20	889,741.61		
8	129,824.15	120,336.24	9,487.91		
9	1,921,654.55	1,259,207.30	662,447.25		
10	136,223.10	136,170.60	52.50		
11	0.00				
12	0.00				
1-21	0.00				
2	0.00				
3	0.00				
4	0.00				
5	0.00				
6	0.00				
<b>Total</b>	<b>3,194,775.61</b>	<b>1,633,046.34</b>	<b>1,561,729.27</b>	<b>0.00</b>	<b>0.00</b>

**Oklahoma Virtual Charter Academy**  
**Warrant Accounts - By Funds**  
**2020-21 FY**

<b><u>2020-21 FY</u></b>	<b><u>Total</u></b>	<b><u>General</u></b>		
O/S @ 07-01-20	0.00	0.00	0.00	0.00
Issued to Date	2,386,613.76	2,386,613.76		
Less: Paid to Date	1,633,046.34	1,633,046.34		
<b>O/S @ 10-31-20</b>	<b>753,567.42</b>	<b>753,567.42</b>	<b>0.00</b>	<b>0.00</b>

<b><u>2019-20 FY</u></b>	<b><u>Total</u></b>	<b><u>General</u></b>		
O/S @ 07-01-20	5,758.57	5,758.57		
Issued to Date	1,912,126.26	1,912,126.26		
Less: Paid to Date	1,561,729.27	1,561,729.27		
Less: Estopped	0.00			
<b>O/S @ 10-31-20</b>	<b>356,155.56</b>	<b>356,155.56</b>	<b>0.00</b>	<b>0.00</b>

<b><u>2018-19 FY</u></b>	<b><u>Total</u></b>	<b><u>General</u></b>		
O/S @ 07-01-20	0.00	0.00		
Issued to Date	0.00			
Less: Paid to Date	0.00			
<b>O/S @ 10-31-20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b><u>All Years</u></b>	<b><u>Total</u></b>	<b><u>General</u></b>		
O/S @ 07-01-20	5,758.57	5,758.57	0.00	0.00
Issued to Date	4,298,740.02	4,298,740.02	0.00	0.00
Less: Paid to Date	3,194,775.61	3,194,775.61	0.00	0.00
<b>O/S @ 10-31-20</b>	<b>1,109,722.98</b>	<b>1,109,722.98</b>	<b>0.00</b>	<b>0.00</b>

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 10/1/2020 - 10/31/2020

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
901 High School Prom	\$3,748.93	\$400.94	\$0.00	\$0.00	\$4,149.87	\$0.00	\$4,149.87
921 Middle School Student Recognition	\$137.10	\$0.00	\$0.00	\$0.00	\$137.10	\$0.00	\$137.10
931 Elementary Student Recognition	\$899.56	\$0.00	\$0.00	\$0.00	\$899.56	\$0.00	\$899.56
940 Scholarship Fund	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
961 REGIONAL STUDENT RECOGNITION/OUTINGS	\$467.34	\$0.00	\$0.00	\$0.00	\$467.34	\$0.00	\$467.34
971 HOSPITALITY FUND	\$906.46	\$83.24	\$0.00	\$0.00	\$989.70	\$0.00	\$989.70
<b>Total</b>	<b>\$6,309.39</b>	<b>\$484.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,793.57</b>	<b>\$0.00</b>	<b>\$6,793.57</b>

Balance \$6793.57  
on 11/5/2020

## Revenue/Expenditure Detail

Options: Fund: 60, Date Range: 10/1/2020 - 10/31/2020

Transaction	Ref	Prj	Func	Obj	Prg	Sub	JCI	Unit	Date	Description	Amount	
901 High School Prom												
										Begin Balance	\$3,748.93	
Receipt	5	901	1990		900			972	10/20/2020	Picaboo Yearbook Fundraiser	\$390.94	
Receipt	5	901	1990		900			972	10/22/2020	Picaboo Yearbook Fundraiser	\$0.00	
Receipt	6	901	1990		900			972	10/15/2020	Holiday of Hope	\$10.00	
										Cash End Balance	\$4,149.87	
										Unpaid PO Total	\$0.00	
901 High School Prom Accrual End Balance											\$4,149.87	
921 Middle School Student Recognition												
										Begin Balance	\$137.10	
										Cash End Balance	\$137.10	
										Unpaid PO Total	\$0.00	
921 Middle School Student Recognition Accrual End Balance											\$137.10	
931 Elementary Student Recognition												
										Begin Balance	\$899.56	
										Cash End Balance	\$899.56	
										Unpaid PO Total	\$0.00	
931 Elementary Student Recognition Accrual End Balance											\$899.56	
940 Scholarship Fund												
										Begin Balance	\$150.00	
										Cash End Balance	\$150.00	
										Unpaid PO Total	\$0.00	
940 Scholarship Fund Accrual End Balance											\$150.00	
961 REGIONAL STUDENT RECOGNITION/OUTINGS												
										Begin Balance	\$467.34	
										Cash End Balance	\$467.34	
										Unpaid PO Total	\$0.00	
961 REGIONAL STUDENT RECOGNITION/OUTINGS Accrual End Balance											\$467.34	
971 HOSPITALITY FUND												
										Begin Balance	\$906.46	
Receipt	6	971	1990		900			050	10/15/2020	Holiday of Hope	\$83.24	
										Cash End Balance	\$989.70	
										Unpaid PO Total	\$0.00	
971 HOSPITALITY FUND Accrual End Balance											\$989.70	
											Total Cash End Balance	\$6,793.57
											Total Accrual End Balance	\$6,793.57





# Oklahoma Virtual Charter School

*Annual Dropout Report SY 19-20*

## *Middle School*

	AGE								TOTAL
	12	13	14	15	16	17	18	19-22	
7th grade	2	19	7	5	0	0	0	0	33
8th grade	0	0	20	9	2	1	0	0	32
<b>Total</b>	<b>2</b>	<b>19</b>	<b>27</b>	<b>14</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>65</b>

## *High School*

	AGE								TOTAL
	12	13	14	15	16	17	18	19-22	
9th grade	0	0	1	12	17	6	1	1	38
10th grade	0	0	0	2	7	10	10	4	33
11th grade	0	0	0	0	1	14	17	4	36
12th grade	0	0	0	0	0	3	2	5	10
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>14</b>	<b>25</b>	<b>33</b>	<b>30</b>	<b>14</b>	<b>117</b>

*OVCA will continue to track these students to find out where they are schooling until they have reached the age of 21.*

**AUDITED FINANCIAL STATEMENTS - REGULATORY BASIS  
AND REPORTS OF INDEPENDENT AUDITOR**

**OKLAHOMA SKYNET, INC.  
dba  
OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2,  
OKLAHOMA COUNTY, OKLAHOMA**

**JUNE 30, 2020**



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2**  
**OKLAHOMA COUNTY, OKLAHOMA**  
**JUNE 30, 2020**

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**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2**  
**OKLAHOMA COUNTY, OKLAHOMA**  
**JUNE 30, 2020**

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**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2  
OKLAHOMA COUNTY, OKLAHOMA  
SCHOOL OFFICIALS  
JUNE 30, 2020**

**BOARD OF EDUCATION**

President	Terry Hopper
Clerk	Carla Moloy
Member	Dr. Priscilla Griffith
Member	Bryoney Blakley
Member	David McNeese

**HEAD OF SCHOOL**

Audra Plummer

**BUSINESS MANAGER**

Michelle Scionti

**TREASURER**

David Harp



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education  
Oklahoma Virtual Charter Academy School District No. Z-2  
Midwest City, Oklahoma 73130

### Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Oklahoma Virtual Charter Academy School District No. Z-2, Midwest City, Oklahoma (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express 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 the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our modified audit opinions.

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

As discussed in Note 1, the financial statements are prepared by the Oklahoma Virtual Charter Academy School District No. Z-2, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although reasonably determined, are presumed to be material.

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

In our opinion, because the significance of the matter discussed in the previous paragraph, the basic 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 Oklahoma Virtual Charter Academy School District No. Z-2, Oklahoma County, Oklahoma as of June 30, 2020, or the revenues, expenses, and changes in net position and, where applicable, its cash flows for the year then ended.

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

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

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the preceding paragraph, the 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, 2020, 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**

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

The combining statements-regulatory basis and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the 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. In our opinion, the combining statements-regulatory basis and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole 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 a report dated November 4, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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.

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 4, 2020

## **COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS**



**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -  
REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2020**

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPES	
		EXPENDABLE TRUST AND	
<u>ASSETS</u>	<u>GENERAL</u>	<u>AGENCY FUND</u>	<u>TOTALS (MEMO. ONLY)</u>
Cash	\$ 2,577,639	6,150	2,583,789
Total assets	<u>2,577,639</u>	<u>6,150</u>	<u>2,583,789</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Warrants payable	5,758		5,758
Encumbrances	2,550,574		2,550,574
Funds held for school organizations		6,150	6,150
Total liabilities	<u>2,556,332</u>	<u>6,150</u>	<u>2,562,482</u>
Fund balances			
Restricted for:			
Unassigned	21,307		21,307
Total fund balances	<u>21,307</u>	<u>-</u>	<u>21,307</u>
Total liabilities and fund balances	<u>\$ 2,577,639</u>	<u>6,150</u>	<u>2,583,789</u>

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

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH**  
**FUND BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES**  
**JUNE 30, 2020**

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>
	<u>GENERAL</u>
Revenues	
Local sources	\$ 21,307
State sources	15,637,002
Federal sources	1,194,173
Total revenues	<u>16,852,482</u>
Expenditures	
Instruction	13,496,456
Support services	3,341,744
Total expenditures	<u>16,838,200</u>
Revenues over (under) expenditures	14,282
Other financing sources (uses)	
In-kind contribution	3,898,561
Non-categorical - See Note 4	(3,898,561)
Estopped warrants	705
Total other financing sources (uses)	<u>705</u>
Revenue and other sources over (under) expenditures and other uses	14,987
Cash fund balance, beginning of year	<u>6,320</u>
Cash fund balance, end of year	<u>\$ 21,307</u>

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

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -**  
**REGULATORY BASIS - BUDGETED GENERAL FUND**  
**JUNE 30, 2020**

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources			21,307
State sources	12,111,514	15,765,183	15,637,002
Federal sources	1,146,830	1,530,013	1,194,173
Total revenues	<u>13,258,344</u>	<u>17,295,196</u>	<u>16,852,482</u>
Expenditures			
Instruction			13,496,456
Support services			3,341,744
Non-categorical	<u>13,264,664</u>	<u>17,301,516</u>	
Total expenditures	<u>13,264,664</u>	<u>17,301,516</u>	<u>16,838,200</u>
Revenues over (under) expenditures	(6,320)	(6,320)	14,282
Other financing sources (uses)			
In-kind contribution			3,898,561
Non-categorical - See Note 4			(3,898,561)
Estopped warrants			<u>705</u>
Total other financing sources (uses)			<u>705</u>
Revenue and other sources over (under) expenditures and other uses	(6,320)	(6,320)	14,987
Cash fund balance, beginning of year	<u>6,320</u>	<u>6,320</u>	<u>6,320</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>21,307</u>

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

**NOTES TO THE COMBINED  
FINANCIAL STATEMENTS – REGULATORY BASIS**

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies**

The accompanying financial statements of the Oklahoma Virtual Charter Academy No. Z-2 (the "School") conform to the regulatory basis of accounting, which is an other comprehensive basis of accounting prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The School's accounting policies are described in the following notes that are an integral part of the School's financial statements. The School has adopted the Governmental Accounting Standards Board (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which redefines the fund balance classifications from the previous two (2) into a possible five (5) classifications.

***A. Reporting Entity***

The School is a not for profit corporation in the State of Oklahoma filed with the Secretary of State as Oklahoma Skynet, Inc. on April 27, 2011. The School is recognized by the Internal Revenue Service as an exempt organization under section 501(c)(3) of the Internal Revenue Service Code.

The School 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 School is the Board of Education composed of appointed members. The appointed Head of Schools is the executive officer of the School.

In evaluating how to define the School, 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

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

1. **Summary of Significant Accounting Policies-** contd.

***A. Reporting Entity-*** contd.

component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the School and/or its citizens, or whether the activity is conducted within the geographic boundaries of the School 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 School is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the School's reporting entity, however, the school does have related parties.

***B. Measurement Focus***

The accounts of the School are organized and operate on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The School has the following fund type:

**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). Basis of accounting refers to when the revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the Regulatory (Statutory) basis of accounting. All revenues from all sources, including entitlements, grants, and shared revenues are recognized when they are received rather than earned.

Expenditures are generally recognized when encumbered or reserved rather than at the time the related liability is incurred. Compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. These practices differ from generally accepted accounting principles.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies- contd.**

***B. Measurement Focus - contd.***

Governmental funds include the following fund type:

General Fund – is the primary operating fund of the School. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use. Major revenue sources include state funding passed through the Statewide Virtual Charter School Board, and various local sources and state grants. 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 also accounts for federal and state financed programs where restricted monies must be expended for specific programs. When the School incurs and expense for which it may use either restricted or unrestricted funds, it uses restricted resources first.

***C. Basis of Accounting and Presentation***

The School 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 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 are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Compensated absences are recorded as an expenditure and liability when the obligation is paid.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies- contd.**

***C. Basis of Accounting and Presentation – contd.***

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which requires 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.

***D. Assets, Liabilities, Cash Fund Balance, Revenues and Expenditures***

Deposits and Investments – State statutes govern the School's investment policy. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. Investments are stated at cost. The School invests entirely in certificates of deposit, U. S. Treasury Securities, and participates in the Secured Investment Program of Oklahoma State School Boards Association, as authorized by Oklahoma Statutes Title 62, Section 348.

Fair Value of Financial Instruments – The School's financial instruments include cash and investments. The School's estimate of the fair value of all financial instruments does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

Estimates – The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inter-fund Transactions – Inter-fund transactions are accounted for as revenues, expenditures or expenses. Transactions constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the fund that is reimbursed. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers.



**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies- contd.**

***D. Assets, Liabilities, Cash Fund Balance, Revenues and Expenditures- contd.***

Inventories – Inventories consist of minimal amounts of expendable supplies held for consumption. The value of consumable inventories at year-end is not material to the School's financial statements. The cost of inventories are recorded as expenditures when encumbered and purchased rather than when consumed.

Fixed Assets – The regulatory basis of accounting prescribed by the Oklahoma State Board of Education does not require the presentation of a General Fixed Asset Account Group. As a result, the School has not maintained a record of its general fixed assets, and, accordingly, a statement of general fixed assets required by generally accepted accounting principles prior to the issuance of GASB No. 34, is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Cash Fund Balance Classifications –

Restricted Cash Fund Balance – Cash fund balance should be reported as restricted when constraints placed on the use of resources are either;

- Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation.

Unassigned Cash Fund Balance – Unassigned cash fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Local Revenues – Local sources of revenues include interest earnings, tuition, fees, rentals, disposals, commissions and reimbursements.

State and Per Capita 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 schools. For purposes of funding, a charter school is considered a site within the school district in which the charter school is located. A charter school is to receive from the sponsoring district, the state aid revenue generated by its students for the applicable year,

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies- contd.**

***D. Assets, Liabilities, Cash Fund Balance, Revenues and Expenditures- contd.***

less up to 5% of the total, which may be retained by the sponsoring school district as a fee for the administrative services rendered.

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

The aforementioned state revenues are apportioned to the School's general fund. State revenues received indirectly from the Statewide Virtual Charter School Board are shown in the report as "State sources."

Federal Revenues - Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a pass-through from another government, such as the state. Entitlement is the amount of payment to which the School is entitled pursuant to an allocation formula contained in applicable statutes. There were no federal revenues received by the School in the current fiscal year.

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

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1. Summary of Significant Accounting Policies- contd.**

***D. Assets, Liabilities, Cash Fund Balance, Revenues and Expenditures- contd.***

for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

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

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

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

Other Outlays/Uses Expenditures - A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest) when applicable. Other uses include scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditure for self-funded employee benefit programs administered either by the School or a third-party administrator.

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

**2. Stewardship, Compliance and Accountability**

**Budgetary Information**

The School is required by state law to prepare an annual budget. Under current Oklahoma Statutes, a formal Estimate of Needs (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

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**2. Stewardship, Compliance and Accountability**

**Budgetary Information – contd.**

supplemental appropriations and approved transfers between budget categories. The annual Estimate of Needs, when approved by the Board and subsequently filed with the County Clerk and approved by the County Excise Board becomes the legal budget. Supplemental appropriations, if required, were made during the year and are reflected on the budget vs. actual presentations shown as original budget and final budget.

Encumbrances represent commitments related to underperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all Governmental Fund of the School. Purchase orders or contracts document encumbrance for goods or purchased services. Under Oklahoma law, unencumbered appropriations lapse at year-end.

**3. Detailed Notes Concerning the Funds**

**Deposits and Investments**

Custodial Credit Risk

Exposure to custodial credit risk related to deposits exists when the School holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the School's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the School holds investments that are uninsured and unregistered with securities held by the counterparty or by its trust department or agent but not in the School's name.

The School'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 obligations of the state, municipalities, counties, and schools 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 School must have a written collateral agreement approved by the board of directors or loan committee.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**3. Detailed Notes Concerning the Funds**

**Deposits and Investments – contd.**

At June 30, 2020, the School held deposits of approximately \$2,583,789 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. government insured or collateralized with securities held by the District or by its agent in the District's name.

*Investment Interest Rate Risk*

The School does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Investment Credit Risk*

The School has no policy that limits its investment choices other than the limitation of state law that generally authorize investment in:

- 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 deposits or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime banker's acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipations notes of public trusts whose beneficiary is a county, municipality or school.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

There were no investments as of June 30, 2020.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**4. Other Information**

**A. 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 School expects such amounts, if any, to be immaterial.

**B. Risk Management**

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School continues to carry commercial insurance for these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

**C. Employee Retirement System and Plan**

The School has chosen not to participate in the Oklahoma Teacher's Retirement System.

**D. Related Parties**

All officers of the School are employees of K12, Inc. (K12). K12 provides certain services to the School (see Note 4-F). The School makes payments to K12 for educational products, professional services and reimbursements (see Note 4-F). A provision in the K12 agreement provides for the issuance of accommodation credits to ensure the School does not end a fiscal year in a negative net asset position. At June 30, 2020, in-kind contributions (see Note 4-E) were \$3,898,561, which was the net result of the total billed amount from K12 of \$21,170,433 less payments made of \$14,754,055 and reserve for encumbrances of \$2,517,817.

**E. In-kind Contributions**

As mentioned in the related party note above (see Note 4-D), the School has an agreement with K12, whereby, if the total expenditures exceed the amount of funds available, the related party, K12, will issue a "deficit credit" or what is referred to in the financial pages

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

**E. In-kind Contributions – cont'd**

as an in-kind contribution for the amount of expenditures that would cause the School to go into a fund balance deficit. Any excess expenditure owed to the related party is thus forgiven.

**F. Commitments**

Management Agreement – On July 1, 2011, the School entered into a ten-year agreement, subject to annual renewal by the Board of Education, with K12 to provide management and technology services. The fee for the management and technology services is based on a percentage of qualified revenues. The rate in effect for the year ended June 30, 2020 was 15% for management services and 7% for technology services – for a total of 22% of qualified revenues. K12 also provides materials, curriculum, and computers to the school.

**G. Subsequent Events**

Management has evaluated subsequent events through the report date which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.



**OTHER SUPPLEMENTARY INFORMATION – REGULATORY  
BASIS - COMBINING FINANCIAL STATEMENTS**



**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**REGULATORY BASIS - ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Balance <u>July 1, 2019</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2020</u>
Assets					
Cash	<u>\$ 6,236</u>	<u>6,892</u>	<u>-</u>	<u>6,978</u>	<u>6,150</u>
Liabilities					
Funds held for student organizations					
High School Prom	3,847	5,145		5,228	3,764
Middle School Student Recog.	268	30		161	137
Elementary Student Recog.	859	90		49	900
Scholarship Fund	150	-		-	150
Regional Student Recog.	305	760		598	467
Hospitality Fund	<u>807</u>	<u>867</u>		<u>942</u>	<u>732</u>
Total Liabilities	<u>\$ 6,236</u>	<u>6,892</u>	<u>-</u>	<u>6,978</u>	<u>6,150</u>

**INDEPENDENT SCHOOL DISTRICT NO. Z-2, OKLAHOMA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2019	Revenue Collected	Total Expenditures	Ending Balance 6/30/2020
<u>U.S. Department of Education</u>							
<u>Passed Through State Department of Education:</u>							
* Title I Cluster:							
Title I-Part A, Improving Basic Programs	84.010	511	\$ 657,894		561,761	654,394	(92,633)
Title I-Part A, Improving Basic Programs 2018-19	84.010	799		(30,841)	30,841		
Title I-School Improvement	84.010	515	452,270		108,570	149,114	(40,544)
Title I-School Improvement 2018-19	84.010	799		(7,172)	7,172		
Title IV-SSAE Grant	84.424A	552	3,500		3,500	3,500	
Subtotal - Title I Program (Cluster)			1,113,664	(38,013)	711,844	807,008	(133,177)
Title II-Part A, Teacher & Principal Training	84.367	541	94,971		13,493	38,598	(25,105)
Title IV-SSAE Grant	84.424A	552	30,496		30,496	30,496	
Title IV-SSAE Grant 2018-19	84.424A	799		(3,062)	3,062		
Special Education Cluster:							
IDEA-B Prof Dev-SD	84.027	613	459			459	(459)
IDEA-B Prof Dev-SDE 2018-19	84.027	799		(613)	613		
IDEA-B Prof Dev-District	84.027	615	5,073		5,073	5,073	
IDEA-B Prof Dev-District 2018-19	84.027	799		(200)	200		
IDEA-B Flowthrough	84.027	621	369,626		369,626	369,626	
IDEA-B Flowthrough 2018-19	84.027	799		(56,622)	56,622		
IDEA-B Preschool	84.173	641	3,144		3,144	3,144	
Subtotal - Special Education Program (Cluster)			378,302	(57,435)	435,278	378,302	(459)
<b>Subtotal - Passed Through State Dept of Education</b>			<b>1,617,433</b>	<b>(98,510)</b>	<b>1,194,173</b>	<b>1,254,404</b>	<b>(158,741)</b>
<b>Total Federal Assistance</b>			<b>\$ 1,617,433</b>	<b>(98,510)</b>	<b>1,194,173</b>	<b>1,254,404</b>	<b>(158,741)</b>

\* Major federal programs

Note 1 - There were no amounts passed to subrecipients.

Note 2 - Grantor provides adequate insurance coverage against loss on assets purchased with Federal Awards.

Note 3 - The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Expenditures are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements. These expenditures are recognized following the cost principles contained in the Uniform Guidance. The District has also elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Expenditures under the Title I Program cluster includes \$3,500 in Title IV funds that were transferred to the Title I-Part A program.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**SCHEDULE OF SURETY BONDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Western Surety Company	Superintendent	999012502	\$100,000	8/1/19-8/1/20
	Treasurer	601065555	\$100,000	7/1/19-7/1/20
	Encumbrance Clerk	601106990	\$1,000	7/1/19-7/1/20
	Activity Fund Custodian	601106990	\$1,000	7/1/19-7/1/20
	Minutes Clerk	601106990	\$1,000	7/1/19-7/1/20



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

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

The Honorable Board of Education  
Oklahoma Virtual Charter Academy School District No. Z-2  
Midwest City, Oklahoma 73130

We have audited, in accordance with the 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 as listed in the Table of Contents, of Oklahoma Virtual Charter Academy School District No. Z-2, Midwest City, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 2020. This report was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 4, 2020





**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA  
MICHAEL KEMPER, CPA

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

The Honorable Board of Education  
Oklahoma Virtual Charter Academy No. Z-2  
Midwest City, Oklahoma 73130

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

We have audited the compliance of Oklahoma Virtual Charter Academy No. Z-2, Midwest City, Oklahoma, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, Oklahoma Virtual Charter Academy School No. Z-2, Midwest City, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

The management of Oklahoma Virtual Charter Academy School No. Z-2, Midwest City, Oklahoma is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

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

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 4, 2020

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JULY 1, 2019 TO JUNE 30, 2020**

**Summary of Auditor's Results**

1. The auditor's report expresses an adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the School were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Uniform Guidance"
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under OMB Uniform Guidance.
7. The program tested as a major federal program was: Title I (84.010) programs, which were clustered in the determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The School did not qualify to be a low-risk auditee.

**Findings – Financial Statement Audit**

None

**Findings and Questioned Costs – Major Federal Award Programs Audit**

None



**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY  
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS  
JULY 1, 2019 TO JUNE 30, 2020**

There were no material findings in the previous fiscal year.

**OKLAHOMA VIRTUAL CHARTER ACADEMY NO. Z-2, OKLAHOMA COUNTY**  
**SCHEDULE OF ACCOUNTANT'S PROFESSIONAL**  
**LIABILITY INSURANCE AFFIDAVIT**  
**JULY 1, 2019 TO JUNE 30, 2020**

State of Oklahoma    )  
County of Tulsa        )

The undersigned auditing firm representative 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 Oklahoma Virtual Charter Academy for the audit year 2019-20.

Jenkins & Kemper, CPAs, P.C.  
AUDITING FIRM

BY \_\_\_\_\_  
AUTHORIZED AGENT

Subscribed and sworn to before me on this  
\_\_\_\_\_ day of, \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
NOTARY PUBLIC

## Purchase Order Register

Options: Year: 2020-2021, Fund: GEN FUND-FOR OP, Date Range: 7/1/2020 - 6/30/2021, PO Range: 290 - 999

PO No	Date	Vendor No	Vendor	Description	Amount
290	09/10/2020	11089	7 MINDSETS ACADEMY, LLC	BOOKS	880.00
291	09/10/2020	11145	JAMY HAMILTON	BLANKET PO STAFF EXPENSES	400.00
292	09/10/2020	11146	CRISTINA RIGGINS	BLANKET PO STAFF EXPENSES	400.00
293	09/14/2020	11071	IMPRESSIONS PRINTING AND COPYING	STANDARDS PRINTING	621.68
294	09/16/2020	11115	HUE HD	DOCUMENT CAMERAS	2,278.56
295	09/16/2020	11081	4IMPRINT, INC.	SUPPLIES FOR SWAG BAGS	4,705.19
296	09/17/2020	11118	SEESAW	SOFTWARE LICENSES	3,918.60
297	09/17/2020	11093	AHA! PROCESS, INC.	BOOKS	2,160.00
298	09/22/2020	11153	THE READING WAREHOUSE, INC.	BOOKS	560.00
299	09/25/2020	10422	OKLAHOMA ASBO	ENCUMBRANCE WORKSHOP FESS	300.00
300	09/25/2020	11154	EXPLORE LEARNING, LLC	GIZMOS LICENSES	3,930.00
301	09/29/2020	11155	OK ASSOCIATION FOR ACADEMIC COMP	REGISTRATION FOR ACADEMIC COMPETITION	430.00
302	10/01/2020	11156	OK DEPT OF MENTAL HEALTH	CONFERENCER REGISTRATION FEES	180.00
303	10/01/2020	10829	CITY OF MUSTANG	TESTING SITE	3,900.00
304	10/01/2020	10976	CITY OF EDMOND	TESTING SITE	5,200.00
305	10/05/2020	11158	FORMATIVE	LICENSES AND TRAINING	4,599.00
306	10/05/2020	11059	GRAMMARLY, INC.	ANNUAL SUBSCRIPTION FEES	4,700.00
307	10/06/2020	10104	N2Y	VIRTUAL PD	3,000.00
308	10/06/2020	11159	OKLAHOMA SCHOOL COUNSELOR ASSOC.	CONFERENCE REGISTRATION	450.00
309	10/07/2020	11175	PLAY VERSUS INC.	SUBSCRIPTION FEES	20.20
310	10/07/2020	11081	4IMPRINT, INC.	SUPPLIES FOR SWAG BAGS	3,936.50
311	10/08/2020	11176	BOARD OF REG OF THE UNIV OF OK	STAFF TRAINING	675.00
312	10/08/2020	11055	ZOOM VIDEO COMMUNICATION, INC	VIDEO COMMUNICATION	3,260.27
313	10/14/2020	10127	PEARSON	GIFTED AND TALENTED TEST	525.00
314	10/19/2020	11007	AMAZON CAPITAL SERVICES	OT SUPPLIES	40.00
315	10/22/2020	10765	CITY OF GLENPOOL	TESTING SITE	5,000.00
316	10/23/2020	10765	CITY OF GLENPOOL	PRE ACT TESTING SITE	1,000.00

Non-Payroll Total: **\$57,070.00**Payroll Total: **\$0.00**Report Total: **\$57,070.00**

## Change Order Listing

**Options:** Fund: GEN FUND-FOR OP, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 10/23/2020 - 10/23/2020,  
Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
1	07/01/2020	10087	K12 MANAGEMENT INC	BLANKET PO SALARIES & MISC	500,000.00
Non-Payroll Total:					\$500,000.00
Payroll Total:					\$0.00
Report Total:					\$500,000.00

original PO 1,500,000.00  
increased 500,000.00  

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new PO \$2,000,000.00

10/23/20 pm

## Change Order Listing

AUP

**Options:** Fund: GEN FUND-FOR OP, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 9/11/2020 - 9/11/2020, PO Range: 75 - 75, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
75	07/01/2020	10039	SANDRA POWELL	BLANKET PO ADMIN EXPENSES	1,000.00
Non-Payroll Total:					\$1,000.00
Payroll Total:					\$0.00
Report Total:					\$1,000.00

original \$600.00  
increased \$1000.00

New Po \$1600.00

9/11/20  
pm

**Oklahoma Virtual Charter Academy**  
Change Order Listing~~400~~

**Options:** Fund: GEN FUND-FOR OP, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 10/1/2020 - 10/1/2020, PO Range: 173 - 173, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
173	07/01/2020	11015	PAUL GILMORE	BLANKET PO TEACHERS EXPENSES	850.00
<b>Non-Payroll Total:</b>					<b>\$850.00</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$850.00</b>

original 5300.00  
increased \$850.00  

---

New po 6150.00

10/1/20  
Jm

## Change Order Listing

**Options:** Fund: GEN FUND-FOR OP, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 10/21/2020 - 10/21/2020,  
Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
203	07/01/2020	11044	GLOBAL ONLINE LANGUAGE SERV INC	OFF2CLASS SOFTWARE	576.00
Non-Payroll Total:					<b>\$576.00</b>
Payroll Total:					<b>\$0.00</b>
Report Total:					<b>\$576.00</b>

original po \$1644.00  
increased \$576.00  

---

new po \$2200

## Change Order Listing

**Options:** Fund: GEN FUND-FOR OP, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 10/27/2020 - 10/27/2020,  
Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
312	10/08/2020	11055	ZOOM VIDEO COMMUNICATION, INC	VIDEO COMMUNICATION	2,260.27
Non-Payroll Total:					\$2,260.27
Payroll Total:					\$0.00
Report Total:					\$2,260.27

original \$1000.00  
increased \$2260.27

new po \$3260.27

10/27/20  
JRM



# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

200054339 COM

## Invoice

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description	TOTAL
<b>Charges for July-September 2020</b>	
Computers Renew Computer Monthly Charges	\$ 129,555.00
Computers Renew Withdrawn Computer Monthly Charges	\$ 1,665.00
Computers Renew Computer Monthly Charge--October	\$ 45,065.00
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.	
By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (& Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.	
The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.	
Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.	

### Payment Details

**Wire** **ACH** **Check**  
**Pay:** K12 Management K12 Management Inc K12 Management Inc.  
**Bank:** PNC Bank PNC Bank PO Box 824186  
**ABA#:** 31000053 54000030 Philadelphia PA 18182-4186  
**Acct#:** 5303550723 5303550723

SubTotal	\$ 176,285.00
Shipping	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 176,285.00</b>



# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

200054418

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description	TOTAL
<b>Other K12 Services-FY20</b>	
Blackboard Connect	\$ 13,545.00
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>	
SubTotal	\$ 13,545.00
Shipping & Handling	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 13,545.00</b>

### Payment Details

#### Wire Details:

Pay: K12 Management Inc.  
Bank: PNC Bank  
ABA#: 031000053  
Acct#: 5303550723

#### Check:

K12 Management  
PO Box 824186  
Philadelphia PA 18182-4186

# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

520006248

COM

## Invoice

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **9/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL	
Charges for September 2020			
K-8	COMPUTERS UPFRONT K-8	\$	37,425.00
K-8	COMPUTERS MONTHLY K-8	\$	86,302.50
HS	COMPUTERS UPFRONT HS	\$	7,275.00
HS	COMPUTERS MONTHLY HS	\$	20,675.00
	COMPUTERS RECLAMATIONS	\$	26,625.00
	COMPUTERS LOST(DAMAGE)	\$	1,500.00
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.			
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>			
SubTotal		\$	179,802.50
Shipping		\$	-
Taxes		\$	-
Other		\$	-
TOTAL		\$	179,802.50

### Payment Details

**Wire**      **ACH**      **Check**  
**Pay:**      K12 Management      K12 Management Inc.      K12 Management Inc.  
**Bank:**      PNC Bank      PNC Bank      PO Box 824186  
**ABA#:**      31000053      54000030      Philadelphia PA 18182-4186  
**Acct#:**      5303550723      5303550723

# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

520006494

COM

## Invoice

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL	
<b>Charges for October 2020</b>			
K-8	COMPUTERS UPFRONT K-8	\$	21,750.00
K-8	COMPUTERS MONTHLY K-8	\$	91,380.00
HS	COMPUTERS UPFRONT HS	\$	2,250.00
HS	COMPUTERS MONTHLY HS	\$	17,075.00
	COMPUTERS RECLAMATIONS	\$	38,500.00
	COMPUTERS LOST(DAMAGE)	\$	2,500.00
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.			
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>			
<b>Payment Details</b>		SubTotal	\$ 173,455.00
		Shipping	\$ -
		Taxes	\$ -
		Other	\$ -
		<b>TOTAL</b>	<b>\$ 173,455.00</b>

### Payment Details

**Wire**      **ACH**      **Check**  
**Pay:** K12 Management      K12 Management Inc.      K12 Management Inc.  
**Bank:** PNC Bank      PNC Bank      PO Box 824186  
**ABA#:** 31000053      54000030      Philadelphia PA 18182-4186  
**Acct#:** 5303550723      5303550723

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

MAT

<b>Customer</b>			
Name	<b>Oklahoma Virtual Charter Academy</b>		
Address			
City		State	ZIP
Phone			

Date	9/1/2020
Order No.	
Rep	
FOB	

Description				TOTAL	
Charges for September 2020					
K-8	MATERIALS UPFRONT K-8			\$ 260,925.00	
HS	MATERIALS UPFRONT HS			\$ 55,221.00	
K-8	MATERIALS MONTHLY K-8			\$ 156,748.00	
	MATERIALS RECLAMATIONS			\$ 19,012.50	
				\$ -	
	MATERIALS ADDITIONAL			\$ 2,656.50	
	DIGITAL MATERIALS			\$ -	
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.					
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates (“K12”) own all intellectual property rights and interests in and to K12’s intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, “K12 Proprietary Materials”). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12’s trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, “K12 Proprietary Marks”). If the language in this invoice conflicts with the language contained in the Customer’s agreement with K12 (“Agreement”), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer’s authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer’s use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District’s operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>					
<div><div>Payment Details</div><div><div>Wire</div><div>ACH</div><div>Check</div></div><div><div>Pay:</div><div>Bank:</div></div><div><div>K12 Management</div><div>PNC Bank</div></div><div><div>K12 Management Inc.</div><div>PNC Bank</div></div><div><div>K12 Management Inc.</div><div>PO Box 824186</div></div></div>				SubTotal	\$ 494,563.00
				Shipping	\$ -
				Taxes	\$ -
				Other	\$ -
				TOTAL	\$ 494,563.00

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

MAT

<b>Customer</b>			
Name	Oklahoma Virtual Charter Academy		
Address			
City	State	ZIP	
Phone			

Date	<b>10/1/2020</b>
Order No.	
Rep	
FOB	

Description				TOTAL	
Charges for October 2020					
K-8	MATERIALS UPFRONT K-8			\$ 70,905.00	
HS	MATERIALS UPFRONT HS			\$ 2,694.00	
K-8	MATERIALS MONTHLY K-8			\$ 141,388.00	
	MATERIALS RECLAMATIONS			\$ 25,975.00	
				\$ -	
	MATERIALS ADDITIONAL			\$ 2,519.00	
	DIGITAL MATERIALS			\$ -	
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.					
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates (“K12”) own all intellectual property rights and interests in and to K12’s intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, “K12 Proprietary Materials”). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12’s trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, “K12 Proprietary Marks”). If the language in this invoice conflicts with the language contained in the Customer’s agreement with K12 (“Agreement”), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer’s authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer’s use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District’s operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>					
<div><div>Payment Details</div><div><div>Wire</div><div>ACH</div><div>Check</div></div><div><div>Pay: K12 Management</div><div>K12 Management Inc.</div><div>K12 Management Inc.</div></div><div><div>Bank: PNC Bank</div><div>PNC Bank</div><div>PO Box 824186</div></div></div>				SubTotal	\$ 243,481.00
				Shipping	\$ -
				Taxes	\$ -
				Other	\$ -
				TOTAL	\$ 243,481.00



# K12 Management Inc

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No. 520006206

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone \_\_\_\_\_

Date **9/9/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL
<b>Management Fee from August 2020</b>		
MT Management Fee	15%	\$ 364,109.00
MT Technology	7%	\$ 169,918.00
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>		

### Payment Details

	<i>Wire</i>	<i>ACH</i>	<i>Check</i>
<b>Pay:</b>	K12 Management	K12 Management Inc	K12 Management Inc.
<b>Bank:</b>	PNC Bank	PNC Bank	PO Box 824186
<b>ABA#:</b>	31000053	54000030	Philadelphia PA 18182-4186
<b>Acct#:</b>	5303550723	5.3E+09	

SubTotal	\$ 534,027.00
Shipping	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 534,027.00</b>



# K12 Management Inc

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No. 520006459

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/9/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL
<b>Management Fee from September 2020</b>		
MT Management Fee	15%	\$ 241,796.00
MT Technology	7%	\$ 112,838.00
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>		

### Payment Details

**Pay:** K12 Management      **ACH** K12 Management Inc      **Check** K12 Management Inc.  
**Bank:** PNC Bank      PNC Bank      PO Box 824186  
**ABA#:** 31000053      54000030      Philadelphia PA 18182-4186  
**Acct#:** 5303550723      5.3E+09

SubTotal	\$ 354,634.00
Shipping	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 354,634.00</b>





# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No. 520006250

OLS

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **9/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL
<b>Charges for September 2020</b>		
<b>OLS</b>	OLS UPFRONT K-8	\$ 929,910.00
	OLS MONTHLY K-8	\$ 639,520.00
	OLS UPFRONT HS	\$ 329,364.00
	OLS MONTHLY HS	\$ 256,393.50
	OLS SUMMER COURSES	\$ -
<b>Teacher Fees</b>	OLS High School	
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>		

### Payment Details

	<b>Wire</b>	<b>ACH</b>	<b>Check</b>
<b>Pay:</b>	K12 Management	K12 Management Inc	K12 Management Inc.
<b>Bank:</b>	PNC Bank	PNC Bank	PO Box 824186
<b>ABA#:</b>	31000053	54000030	Philadelphia PA 18182-4186
<b>Acct#:</b>	5303550723	5303550723	

SubTotal	\$ 2,155,187.50
Shipping	\$ -
	\$ -
	\$ -
	\$ 2,155,187.50



# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No. 520006495 OLS

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description		TOTAL
<b>Charges for October 2020</b>		
<b>OLS</b>	OLS UPFRONT K-8	\$ 207,135.00
	OLS MONTHLY K-8	\$ 508,620.00
	OLS UPFRONT HS	\$ 8,064.00
	OLS MONTHLY HS	\$ 122,677.50
	OLS SUMMER COURSES	\$ -
<b>Teacher Fees</b>	OLS High School	
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>		
<b>Payment Details</b>		
<p><b>Pay:</b> Wire K12 Management ACH K12 Management Inc. Check K12 Management Inc.</p> <p><b>Bank:</b> PNC Bank PNC Bank PO Box 824186</p> <p><b>ABA#:</b> 31000053 54000030 Philadelphia PA 18182-4186</p> <p><b>Acct#:</b> 5303550723 5303550723</p>		
SubTotal		\$ 846,496.50
Shipping		\$ -
		\$ -
		\$ -
		\$ 846,496.50



# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

200054452

## INVOICE

### Customer

Name Oklahoma Virtual Charter Academy  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date 10/1/2020  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description	TOTAL
Other K12 Services-FY2021	
Renaissance STAR360	\$ 12,606.00
<p>By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (&amp; Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.</p> <p>The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.</p> <p>Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.</p>	
SubTotal	\$ 12,606.00
Shipping & Handling	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 12,606.00</b>

**Payment Details**  
*Wire Details:*  
Pay: K12 Management Inc.  
Bank: PNC Bank  
ABA#: 031000053  
Acct#: 5303550723  
*Check:*  
K12 Management  
PO Box 824186  
Philadelphia PA 18182-4186

# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No.

200054246

## Invoice

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **9/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description	TOTAL
OLSTeacher	\$ 388,515.00
Payment to be made in accordance with the Educational, Administrative and Technology Services Agreement in effect for the time period stated above.	
By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (& Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.	
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Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.	
<b>Payment Details</b>	
<b>Wire Details:</b>	
Pay: K12 MANAGEMENT	
Bank: PNC	
ABA#: 031000053	
Acct#: 5303550723	
<b>Check:</b>	
K12 Management	
PO Box 824186	
Philadelphia PA 18182-4186	
SubTotal	\$ 388,515.00
Shipping	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 388,515.00</b>

# K12 Management Inc.

2300 Corporate Park Drive  
Herndon, VA 20171  
703-483-7222 phone  
703-483-7330 fax

Invoice No. 200054485

## INVOICE

### Customer

Name **Oklahoma Virtual Charter Academy**  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Phone \_\_\_\_\_

Date **10/1/2020**  
Order No. \_\_\_\_\_  
Rep \_\_\_\_\_  
FOB \_\_\_\_\_

Description	TOTAL
<b>Charges for FY21</b>	
SY21 USA Test Prep 22 courses @ \$400.00 per course	\$ 8,800.00

By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (& Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.

The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.

Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.

### Payment Details

#### Wire Details:

Pay: K12 MANAGEMENT  
Bank: PNC  
ABA#: 031000053  
Acct#: 5303550723

#### Check:

K12 Management  
PO Box 824186  
Philadelphia PA 18182-4186

SubTotal	\$ 8,800.00
Shipping	\$ -
Taxes	\$ -
Other	\$ -
<b>TOTAL</b>	<b>\$ 8,800.00</b>

**OVCA SCHOOL P&L (Final FY21 Budget)**

	A	B	C	D = B + C	E	F = E - B	G = E - D
	<u>Preliminary Budget (FY20)</u>	<u>Final Budget (FY20)</u>	<u>Carryforward beyond 6/30/20</u>	<u>Fiscal 2020 Ending 12/31/2020</u>	<u>Annual Budget (FY21)</u>	<u>Variance</u>	<u>Variance</u>
Ending Enrollment (9-Mos Avg.)	2,663	2,708		2,708	3,950	1,242	1,242
Oct WADM Enrollment	4,098	4,362		4,362	6,668	2,306	2,306
<b>Funding Sources</b>							
Basic Formula Funding - K-8 and HS	\$ 14,490,696	\$ 15,686,422	\$ (127,299)	\$ 15,559,123	\$ 23,184,007 (1)	\$ 7,497,586	\$ 7,624,884
Special Education Funding - K-8 and HS	-	-	-	-	-	-	-
Other State Unrestricted Funds	131,058	-	-	-	-	-	-
State Restricted Funds - Non-SPED	-	-	-	-	-	-	-
State Restricted Funds - SPED	-	-	-	-	-	-	-
Federal - Title Funds and Project 515	621,599	802,029	433,601	1,235,630	1,364,982	562,954	129,353
Federal - IDEA Funds	299,283	449,956	(64,138)	385,818	413,147	(36,809)	27,329
Other Federal Funds	-	-	-	-	345,867 (2)	345,867	345,867
Other Funding/Inc - Included in M&T base	-	-	-	-	-	-	-
Other Funding/Inc - Non M&T Base	-	98,510	-	-	-	(98,510)	-
Textbook Allocation Fund	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>\$ 15,542,635</b>	<b>\$ 17,036,917</b>	<b>\$ 242,164</b>	<b>\$ 17,180,571</b>	<b>\$ 25,308,003</b>	<b>\$ 8,271,086</b>	<b>\$ 8,127,432</b>
<b>Instruction - Teachers &amp; Support Staff</b>							
Salaries	\$ 5,288,399	\$ 5,801,790		\$ 5,801,790	8,122,952	\$ 2,321,162	\$ 2,321,162
Benefits	1,211,014	1,266,779	48,433	1,315,212	1,809,664	542,885	494,452
Bonus	41,634	12,272		12,272	16,544	4,272	4,272
Travel	78,389	68,413		68,413	72,372	3,959	3,959
Phone	58,822	87,333		87,333	99,357	12,024	12,024
Curriculum Delivery	260,501	328,140		328,140	470,924	142,784	142,784
Teacher Laptops	7,000	30,554		30,554	44,701	14,146	14,146
Non-Instructional Materials & Supplies	39,292	18,242		18,242	23,145	4,903	4,903
Conf., Teacher Training & Prof. Dev.	80,650	57,862		57,862	136,667	78,805	78,805
Printing, Mailing, Postage	1,172	-		-	1,742	1,742	1,742
ISP	2,148	-		-	-	-	-
Non-K12 Other	75,165	29,074		29,074	48,746	19,672	19,672
<b>Total Instruction - Teachers</b>	<b>\$ 7,148,623</b>	<b>\$ 7,700,460</b>	<b>\$ 242,164</b>	<b>\$ 7,942,624</b>	<b>\$ 10,846,814</b>	<b>\$ 3,146,354</b>	<b>\$ 2,904,190</b>
<b>Instruction - Students</b>							
Proctored Exams & Test Administration	\$ 119,835	\$ 5,987		\$ 5,987	\$ 118,514	\$ 112,527	\$ 112,527
Curriculum Delivery	4,237,807	4,225,281		4,225,281	5,960,660	1,735,379	1,735,379
Instructional Materials	2,798,906	2,480,473		2,480,473	3,443,050	962,577	962,577
Computer, Peripherals, & Software	1,157,116	1,207,064		1,207,064	1,645,722	438,658	438,658
ISP	168,158	205,663		205,663	200,000	(5,663)	(5,663)
K12 Charges Other	135,000	76,487		76,487	106,005	29,518	29,518
Non-K12 Other	9,838	578		578	66,109	65,530	65,530
<b>Total Instruction - Students</b>	<b>\$ 8,626,660</b>	<b>\$ 8,201,532</b>	<b>\$ -</b>	<b>\$ 8,201,532</b>	<b>\$ 11,540,060</b>	<b>\$ 3,338,527</b>	<b>\$ 3,338,527</b>
<b>Student and Family Services</b>							
Special Ed Contracted Svcs & Other Related Exp.	\$ 550,000	\$ 853,433		\$ 853,433	1,004,084	\$ 150,651	\$ 150,651
School Events	3,000	1,720		1,720	2,500	780	780
<b>Total Student and Family Services</b>	<b>\$ 553,000</b>	<b>\$ 855,153</b>	<b>\$ -</b>	<b>\$ 855,153</b>	<b>\$ 1,006,584</b>	<b>\$ 151,431</b>	<b>\$ 151,431</b>
<b>School Administration &amp; Governance</b>							
Educational Services	\$ 2,331,395	\$ 2,555,537		\$ 2,555,537	3,796,200	\$ 1,240,663	\$ 1,240,663
Charter Authorizer Fee	434,721	-		-	-	-	-
Legal Services	11,000	9,615		9,615	11,000	1,385	1,385
Auditing - External	11,000	11,765		11,765	13,050	1,285	1,285
Board Development & Training	12,010	18,056		18,056	18,335	279	279
Administrator Travel	12,267	21,359		21,359	8,791	(12,568)	(12,568)
Administrator Phone	1,500	2,625		2,625	1,500	(1,125)	(1,125)
Admin Computer, Peripherals, & Software	72,403	23,185		23,185	64,115	40,930	40,930
Consultants	41,425	31,553		31,553	24,000	(7,553)	(7,553)
Temporary employees	8,500	36,944		36,944	40,100	3,156	3,156
Non-K12 Other	19,500	22,180		22,180	19,500	(2,680)	(2,680)
<b>Total School Administration &amp; Governance</b>	<b>\$ 2,955,721</b>	<b>\$ 2,732,820</b>	<b>\$ -</b>	<b>\$ 2,732,820</b>	<b>\$ 3,996,591</b>	<b>\$ 1,263,772</b>	<b>\$ 1,263,772</b>
<b>Technology</b>							
Technology Services	\$ 1,087,984	\$ 1,192,584		\$ 1,192,584	\$ 1,771,560	\$ 578,976	\$ 578,976
Non-K12 Other	-	-		-	-	-	-
<b>Total Technology</b>	<b>\$ 1,087,984</b>	<b>\$ 1,192,584</b>	<b>\$ -</b>	<b>\$ 1,192,584</b>	<b>\$ 1,771,560</b>	<b>\$ 578,976</b>	<b>\$ 578,976</b>
<b>Insurance / Facilities / Other</b>							
Rent	\$ 39,010	\$ 35,542		\$ 35,542	\$ 54,148	\$ 18,605	\$ 18,605
Maintenance/Repair Facility	5,000	2,467		2,467	6,000	3,533	3,533
Water & Electric	7,500	5,588		5,588	7,850	2,262	2,262
Telephone	22,500	24,958		24,958	24,236	(722)	(722)
Internet Connection	2,000	5,158		5,158	3,500	(1,658)	(1,658)
Outside Copying	500	146		146	1,950	1,804	1,804
Office Postage and Shipping	4,500	0		0	6,300	6,300	6,300
Office supplies and equipment	22,200	19,918		19,918	27,513	7,595	7,595
Computer equip. & installation	3,895	-		-	-	-	-
General Liability Insurance	47,820	53,602		53,602	83,000	29,398	29,398
Bank fees	630	-		-	700	700	700
Non-K12 Other	1,400	1,646		1,646	2,550	904	904
<b>Total Insurance / Facilities / Other</b>	<b>\$ 156,955</b>	<b>\$ 149,026</b>	<b>\$ -</b>	<b>\$ 149,026</b>	<b>\$ 217,747</b>	<b>\$ 68,720</b>	<b>\$ 68,720</b>
<b>Total School Expenditures This Period</b>	<b>\$ 20,528,943</b>	<b>\$ 20,831,576</b>	<b>\$ 242,164</b>	<b>\$ 21,073,740</b>	<b>\$ 29,379,356</b>	<b>\$ 8,547,780</b>	<b>\$ 8,305,616</b>
<b>Surplus (Deficit)</b>	<b>(4,986,307)</b>	<b>(3,794,659)</b>	<b>-</b>	<b>(3,794,659)</b>	<b>(4,071,353)</b>	<b>(276,693)</b>	<b>(276,693)</b>
<b>Total K12 Balance Budget Credits</b>	<b>\$ 4,986,307</b>	<b>\$ 3,794,659</b>	<b>\$ -</b>	<b>\$ 3,794,659</b>	<b>\$ 4,071,353</b>	<b>\$ 276,693</b>	<b>\$ 276,693</b>
<b>Adjusted Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: (1) FY21 Combined Other State Restricted (Textbook Fund) to Basic Fundings

## **SUBLEASE AGREEMENT**

This Sublease Agreement is made for the sublease of office space between the Tenant, **Oklahoma Skynet Inc. d/b/a Oklahoma Virtual Charter Academy**, and the Subtenant, **Insight School of Oklahoma, Inc.** (collectively, the "Parties"), made on this \_\_\_\_\_ day of \_\_\_\_\_, 2020. The office is located at 1117 S. Douglas Blvd., Suite A, Midwest City, OK 73130.

The subleased premise is to be used for commercial/office purposes only.

This sublease will take effect July 1, 2020 and continue thereafter on a month-to-month basis.

Subtenant will pay Tenant the sum of \$320 per month, to be received by the Tenant by the 15<sup>th</sup> day of each month. This rental amount includes the reasonable proportionate share of utility, insurance, and other costs associated with the sub-tenants use of the property.

Either party may terminate this agreement with thirty (30) days written notice.

Subtenant shall be responsible for any damage caused by its negligent or intentional acts.

IN WITNESS WHEREOF, THE PARTIES EXECUTE THIS SUBLEASE AGREEMENT.

\_\_\_\_\_  
**Oklahoma Skynet Inc. d/b/a  
Oklahoma Virtual Charter Academy, Tenant**

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
**Insight School of Oklahoma, Inc., Subtenant**

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Print Name and Title

## **FIRST AMENDED-SUBLEASE AGREEMENT**

This amended Sublease Agreement is made for the sublease of office space between the Tenant, **Oklahoma Skynet Inc. d/b/a Oklahoma Virtual Charter Academy**, and the Subtenant, **Insight School of Oklahoma, Inc.** (collectively, the "Parties"), made on this \_\_\_\_\_ day of \_\_\_\_\_, 2020. The office is located at 1156 & 1160 S. Douglas Blvd., Midwest City, OK 73130.

The subleased premise is to be used for commercial/office purposes only.

This sublease will take effect December 1, 2020 and continue thereafter on a month-to-month basis.

Subtenant will pay Tenant the sum of \$564.18 per month, to be received by the Tenant by the 15<sup>th</sup> day of each month. This rental amount includes the reasonable proportionate share of utility, and other costs associated with the sub-tenants use of the property.

Either party may terminate this agreement with thirty (30) days written notice.

Subtenant shall be responsible for any damage caused by its negligent or intentional acts.

IN WITNESS WHEREOF, THE PARTIES EXECUTE THIS SUBLEASE AGREEMENT.

\_\_\_\_\_  
**Oklahoma Skynet Inc. d/b/a**  
**Oklahoma Virtual Charter Academy, Tenant**

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
**Insight School of Oklahoma, Inc., Subtenant**

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Print Name and Title



## **School Cooperative Agreement**

**THIS SHARED SERVICES AGREEMENT** (this “Agreement”) is entered into as of November, 12, 2020 by and between Skynet, Inc., d/b/a Oklahoma Virtual Charter Academy (“OVCA”) an Oklahoma nonprofit corporation with its principal office at 1160 S. Douglas Blvd., Midwest City, OK 73130 (“OVCA”), and Insight School of Oklahoma, Inc., an Oklahoma nonprofit corporation with its principal office at 1156 S. Douglas Blvd., Midwest City, OK 73130 (“ISOK”) and, together with OVCA, the “Parties” and each, a “Party”).

**WHEREAS**, the mission of each Party, as full-time virtual public schools, is to provide educational services to students enrolled in school with either Party;

**WHEREAS**, ISOK is an alternative education school that has an enrollment that makes the delivery of educational services challenging without a shared services agreement due to financial constraints; and

**WHEREAS**, the Parties have agreed that it is in their mutual best interest to collaborate by sharing certain Services (as defined below); and

**WHEREAS**, the Parties are entering this Agreement for sharing services and supplies to reduce expenses for both organizations by reducing the duplication of functions and infrastructure.

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, OVCA and ISOK hereby agree as follows:

**1. AGREEMENT TERM.** This Agreement shall govern the performance of the Parties for the period from July 1, 2020 (the “Effective Date”) through June 30, 2021 unless earlier terminated by either Party in accordance with the terms of this Agreement (such period of performance, the “Agreement Term”). All provisions of this Agreement shall apply to all Services and Supplies (as defined below) and all periods of time in which OVCA provides the Services to ISOK. The Parties may mutually agree in writing to extend the Agreement Term.

**2. SERVICES & SUPPLIES.** ISOK hereby retains OVCA to provide the services and supplies set forth in this Section 2 and ISOK agrees to compensate OVCA for any services, supplies, or expenses described herein (the “Services”).

a. **Professional Services and Related Supplies and Expenses.**

- (1) Student Support Team Services, supplies, and expenses;
- (2) Testing Services, supplies and expenses
- (3) Professional Development Services, supplies and expenses;
- (4) Tutoring Program Services, supplies and expenses;
- (5) Special Programs Services, supplies and expenses;
- (6) Shared Services team supplies and expenses; and
- (7) General, Administrative Services, software, supplies and expenses.

b. **Facilities.** Access to OVCA’s offices set forth above, including its conference rooms and kitchen space, for the purpose of collaboration in the performance of the Services.

c. Equipment. Access and use of OVCA office equipment such as copier, printers, phones, etc.

d. Other Services. Such other services as are agreed upon by the Parties in writing from time to time.

### **3. COSTS AND PAYMENTS.**

a. Payment Terms. Except as set forth below, ISOK shall reimburse OVCA for the Services, Supplies and Expenses described herein in an amount not exceeding the actual cost to OVCA for providing such Services, Supplies, or Expenses. OVCA will use the LEA/Grade Summary Report on the 45<sup>th</sup> school day of each school year, which certifies the “Entire Period Student Count” (sometimes referred to as the October 1 count). The actual costs for any Services, Supplies, or Expenses shared by the Parties shall be allocated between the Parties based on the ratio of the Entire Period Student Count of each Party. For example, if OVCA has 600 total students and ISOK has 400 total students, then OVCA would be responsible for 60% of the costs for the Services, Supplies, and Expenses and ISOK would be responsible for the remaining 40%; provided however, the actual costs associated with Testing Services, supplies and expenses will be shared by the Parties and allocated between the Parties based on the ratio of students tested between OVCA and ISOK.

b. Invoices. The Parties agree that OVCA will pay the costs for the Services, Supplies or Expenses and will invoice ISOK for its proportionate share of the actual costs paid. OVCA will invoice ISOK for its share of the actual costs no less than on a quarterly basis and ISOK will remit payment to OVCA on the terms required by OVCA.

c. Taxes; Unrelated Business Income Tax. Each Party shall be solely responsible for all tax filings, returns and payments required by any federal, state or local tax authority in connection with such Party’s obligations under this Agreement.

**4. COMPLIANCE WITH LAWS.** OVCA shall perform all Services under this Agreement in accordance with all applicable federal, state and local laws. The term “federal, state and local laws” as used in this Agreement shall mean all applicable statutes, rules, regulations, executive orders, directives or other laws, including all laws as presently in effect and as may be amended or otherwise altered during the Agreement Term, as well as all such laws which may be enacted or otherwise become effective during the Agreement Term. OVCA shall also perform all Services under this Agreement in accord with the policies of the Board of Education of ISOK.

**CONFLICT OF INTEREST.** Each Party maintains its own written Conflict of Interest Policy that complies with federal and state requirements. To the best of its ability, OVCA shall direct each Shared Staff, which would be any person doing work for both OVCA and ISOK, to comply with ISOK’s Conflict of Interest Policy and to act in the best interest of ISOK during the performance of the Services.

**5. RECORD RETENTION AND ACCESS.** OVCA shall maintain all records, books, and documents related to its performance of the Services under this Agreement as required by law.

OVCA shall make all records, books, papers and other documents that relate to this Agreement available upon reasonable request for inspection and review by ISOK.

## **6. GENERAL PROVISIONS.**

a. Governing Law. This Agreement shall be governed by the laws of the State of Oklahoma, without giving effect to the conflicts of laws provisions thereof.

b. Integration. This Agreement contains the entire agreement of the Parties and supersedes all oral agreements, negotiations and representations between the parties pertaining to the subject matter of this Agreement.

c. No Third-Party Beneficiaries. Nothing in this Agreement shall be construed as giving any person, corporation or other entity other than the Parties any right, remedy or claim under or in respect of this Agreement or any provision hereof.

d. Severability. If any provision of this Agreement is found to be invalid, the remaining provisions shall remain in full force and effect.

e. Waiver of Breach. Waiver by either Party of any breach of this Agreement shall not be deemed a waiver of any subsequent breach by other Party of same or of different provisions.

f. Binding Effect; Assignment. Except as otherwise provided in this Agreement, every covenant, term and provision of this Agreement shall be binding upon and inure to the benefit of the Parties and their respective and permitted successors, transferees and assigns. Neither Party may assign, subcontract or transfer any of its rights, responsibilities or obligations under this Agreement without the other Party's prior written consent, which such Party may withhold in its sole discretion.

g. Amendment. Any amendment to this Agreement shall be reduced to writing, approved by the respective Board of Education of each Party, and signed by an authorized representative of each Party.

h. Counterpart Execution; Facsimile Execution. This Agreement may be executed in any number of counterparts with the same effect as if all of the Parties had signed the same document. Such executions may be transmitted to the other Parties by facsimile or other electronic transmission and such facsimile or other electronic execution shall have the full force and effect of an original signature. All fully executed counterparts, whether original executions or facsimile executions, electronic executions or a combination of the foregoing, shall be construed together and shall constitute one and the same agreement.

**IN WITNESS WHEREOF**, each of the Parties has executed this Agreement by its duly authorized officer as of the day and year first written above.

**Skynet, Inc.**

**Insight School of Oklahoma, Inc.:**

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

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

Name: \_\_\_\_\_

Name: \_\_\_\_\_

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

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

Notice to County Clerk, Oklahoma County, OK  
Calendar Year 2021 Regular Board of Education Meetings  
OKLAHOMA VIRTUAL CHARTER ACADEMY  
Oklahoma Virtual Charter Academy Tutoring Center  
1117 S Douglas Blvd, Suite A  
Midwest City, OK 73130

<b><u>Date:</u></b>	<b><u>Place:</u></b>	<b><u>Time:</u></b>
Thursday, February 18, 2021	Oklahoma Virtual Charter Academy Tutoring Center 1117 S. Douglas Blvd., Suite A Midwest City, OK 73130	6:30 pm
Thursday, April 15, 2021	Oklahoma Virtual Charter Academy Tutoring Center 1117 S. Douglas Blvd., Suite A Midwest City, OK 73130	6:30 pm
Thursday, May 20, 2021	Oklahoma Virtual Charter Academy Tutoring Center 1117 S. Douglas Blvd., Suite A Midwest City, OK 73130	6:30 pm
Thursday, June 17, 2021 Annual Meeting	Oklahoma Virtual Charter Academy Tutoring Center 1117 S. Douglas Blvd., Suite A Midwest City, OK 73130	6:00 pm
Thursday, September 16, 2021	Oklahoma Virtual Charter Academy Tutoring Center 1117 S. Douglas Blvd., Suite A Midwest City, OK 73130	6:30 pm
Thursday, November 11, 2021	Oklahoma Virtual Charter Academy Oklahoma Public Resource Center NW 13th, Ste. 103 Oklahoma City, OK 73103	7:00 pm

# TITLE I PLANS

2020-2021

# DEFINITION OF TITLE I:

Title I provides federal funding to schools to help students who are low achieving or at most risk of falling behind.

Title I is allocated to schools based on the percentage of students receiving free/reduced lunch.

Schools with a percentage of at least 40% are eligible for a schoolwide program.

# SCHOOLWIDE MEANS:

- The school uses Title I funds to upgrade the entire educational program of the school.
- Title I funds are used to serve all children in order to raise academic achievement.
- Title I funds will be used to provide additional assistance to all students who experience difficulties in meeting the State's performance targets.



OVCA

Title I Schoolwide Program

# ANNUAL REVIEW

OVCA completes annual reviews by conducting a comprehensive school needs assessment. During this annual review, the OVCA planning team comprised of admin, teachers, family support staff, and parents work together to identify the strengths and weaknesses of the school. Goals and strategies are revised for the upcoming school year.

Would you like to participate in the planning committee? If so email [kyoung@okvirtual.org](mailto:kyoung@okvirtual.org)

# SUMMARY:

## Schoolwide Priorities

In order to satisfy goals and work towards student achievement, OVCA has selected the follow areas as priority:

- Increase achievement in math and reading at all levels. Students demonstrate one year of academic growth.
- Increase graduation rate
- Develop stronger relationships with families

# STRATEGIES:

- Regular Data Reviews following the Oklahoma Data Review Model - This time is embedded into teacher schedules. The Data Coordinator helps by providing data training and data in an understandable format for teachers.
- NWEA MAP, Exact Path, USA TestPrep and STAR360 are programs our teachers use to specifically focus on Math and ELA.
- Student data is reviewed weekly through schoolwide trackers and bi-weekly with administration. Trackers are used to determine number of minutes working in a course, completion of course assignments, pass rates and participation in targeted instruction.
- Oklahoma Tiered Intervention System of Support (Response to Intervention and Positive Behavior Intervention and Supports) In addition to implementing OTISS, OVCA employs a Family Academic Support Team/Community Family Advisor focused on supporting all students in need of tiered support based on behavior and non-engagement at risk for failing, the team provides tiered support with wrap around supports)
- Parenting Classes, such as "Creating a Daily Schedule", "Math Learning Strategies", and "English Learning Strategies" and a Parent Ambassador Program
- Community Family Advisors - Successful School support by region; School staff meeting with students in communities; Family Resource Coordinators (FRC) on staff to help find community resources available to students (food, internet, and clothing)

# Title I Budget

\$752,682.07

- Family Resource Coordinator: \$52,559.60
- Community Family Advisors: \$590,933.47
- Homeless Liaison: \$671.00
- Foster Care Liaison: \$672.00
- Data Coordinator: \$65,330.00
- Homeless set aside for resources for students: \$7,516.00
- Materials for SEL activities, outings, arts in education grant: \$10,000.00
- Subscriptions for academic supplemental resources: \$25,000.00

# Title I

## 515 School Improvement

OVCA High School is on School Improvement. The school improvement goals directly align to our Title I goals. With School Improvement, the high school is allocated \$50,000 for resources to meet our goals. These funds are being used for various staff professional developments, tutoring, and programs to increase to academic achievement. OVCA applied for the competitive Edge grant and was awarded an additional \$200,000 each year for the next 3 years. These funds are being used to hire additional staffing; Graduation Coach, 2 Engagement Specialist, and a Vo-Tech/Concurrent Enrollment Liaison.

# ASSESSMENT:

OVCA is focused on being a school with instruction that is driven by data. OVCA uses the following assessments:

NWEA Maps - Grades K-8<sup>th</sup>

Exact Path- Grades K-8<sup>th</sup>

Star 360- Grades 9<sup>th</sup>-12<sup>th</sup>

USA Test Prep- Grades 8<sup>th</sup>-12<sup>th</sup>

State Testing (IN PERSON)

# CONTACT INFORMATION

Katherine Young

Email – [kyoung@okvirtual.org](mailto:kyoung@okvirtual.org)

Office #: OVCA 405-259-9478 ext. 2173







## **American Board Teacher Certification Oklahoma**

To become a teacher in Oklahoma with American Board's teacher certification program, candidates will need to complete the following steps:

1. Complete the American Board program by passing the required pedagogy and subject area exams.
  - a. Subjects offered include biology, chemistry, English language arts, general science, history, math, and physics.
2. Obtain a full-time teaching position.
3. Apply to the Oklahoma State Board of Education for a one-year, non-renewable secondary or middle level teaching license.
  - a. Apply concurrently for American Board Mentoring Program (\$595).
4. During candidates' first year in the classroom, they must complete 1 year of American Board's mentoring program. In order to begin the mentoring program, candidates must:
  - a. Be teaching in their American Board-certified subject area.
  - b. Select their mentor. After approval and training by American Board, he/she will observe the candidate at least 4 times during the school year.
  - c. Work with their mentor after each observation to improve your teaching practices.
5. Once all criteria has been met, receive a certificate of completion from American Board.
6. After completing the first year of teaching and mentorship program, apply for the Oklahoma Standard License, a 5-year renewable permanent teaching certificate. This certificate will be renewed throughout an American Board graduate's career.

**\*\*If candidates are teaching full time on an emergency license, they will need to complete the testing portion of the program during the length of the emergency license in order to ensure they do not experience a lapse in licensure.**

## Oklahoma Teacher Certification

You can **become a teacher in Oklahoma** on your own schedule, without quitting your current job or going into debt. Our state-approved nonprofit allows you to earn teacher certification in Oklahoma at your own pace. With study materials that are available online, you study for our two certification exams and take them when you are ready. If you are interested in switching jobs to become a teacher, American Board can help you transition into a career in the classroom - without leaving your current job or taking out loans!

Try our teacher certification program free for seven days and see if you are ready to start earning your **Oklahoma teaching certificate**. Enroll anytime and get started to become an Oklahoma teacher with the nonprofit American Board program.

### Teacher Certifications Offered in Oklahoma

Choose a subject below to learn more about the requirements to teach that subject:

Biology (6-12)


Enroll in Biology Standard 

Enroll in Biology Premium 

Chemistry (6-12)


Enroll in Chemistry 

English (6-12)

Enroll in English Standard 

Enroll in English Premium 

History (6-12)\*

Enroll in United States  
History 

# PO Request Form

Please fill out this form in its entirety. Once completed, send it to your supervisor for review. Your supervisor will then email it to the appropriate HOS for approval, and they will also copy the encumbrance clerk.

**Reminder:** We pay through PO to vendors. Be sure that the vendor will accept a PO as payment before requesting a PO! We cannot pay with a credit card.

**W-9 Form** – This is needed from the vendor before we can create a PO. Please check with Rhonda or Trudy if we have a W-9 for your vendor first. If not, you will need to obtain the W-9 form from the vendor (an emailed copy is fine).

**\*\* Do NOT purchase items until you have the HOS approval AND a copy of the Purchase Order. The invoice cannot be dated prior to the Purchase Order date! \*\***

Vendor Name \_\_\_\_\_ Vendor Contact Person \_\_\_\_\_ Vendor Phone # \_\_\_\_\_

## Section A:

➤ Complete this section if the PO is for only *one* district and *one* school site:

➤ Check one: \_\_\_\_ OVCA \_\_\_\_ ISOK

Description of Item(s)	Quantity Purchasing	Cost per Item	Total Cost
			<b>Grand Total</b>

## Section B:

➤ Complete this section if the PO is for BOTH districts or more than one school site:

Description of Item (s)	Quantity per Grade Band	ISOK or OVCA?	Grade Band (Elementary, MS, or HS)	Cost Per Item	Total
					<b>Grand Total</b>

Date Needed \_\_\_\_\_

Which Fund is being used? \_\_\_\_ General Fund \_\_\_\_ Activity Fund

Any Additional Fees? (Be sure we are NOT charged tax) \_\_\_\_\_

Does Vendor need a copy of our Tax-Exempt Certificate? \_\_\_\_ Yes \_\_\_\_ No



## Activity Fund Subaccounts 2020-2021

### Elementary Student Recognition

Guidelines: The Elementary School Student Recognition/Outings subaccount is requested to raise funds for student prizes or recognition items and for costs associated with outings such as facilities, refreshments, entertainment, supplies or decoration.

Fundraisers: Donations, Jeans for \$5, T-Shirt/Clothing Sales, Fun Run, Book Fair, OVCA Memorabilia, Amazon Associates Program, Silent Auction

### Middle School Student Recognition/Outings

Guidelines: The Middle School Student Recognition/Outings subaccount is requested to raise funds for student prizes or recognition items and for costs associated with outings such as facilities, refreshments, entertainment, supplies or decoration.

Fundraisers: Donations, Jeans for \$5, T-Shirt/Clothing Sales, Fun Run, OVCA Memorabilia, Amazon Associates Program, Silent Auction

### High School Prom

Guidelines: The High School Prom subaccount is requested to raise funds for items relating to the cost of prom including facilities, staff travel, refreshments, entertainment and decorations.

Fundraisers: Ticket Sales, Donations, Jeans for \$5, T-Shirt/Clothing Sales, Fun Run, Book Fair, OVCA Memorabilia, Amazon Associates Program, Coke rewards, Car wash, Silent Auction, Cookbook Sales, Online Activities such as book fairs or 5k runs.

### Regional Student Recognition/Outings

Guidelines: The Regional Student Recognition/Outings subaccount is requested to raise funds for student prizes or recognition items and for costs associated with events/outings organized by the Family Academic Support Team, such as facilities, refreshments, entertainment, supplies, and decorations.

Fundraisers: Donations, Jeans for \$5, T-Shirt/Clothing/Merchandise Sales, Fun Run, OVCA Memorabilia, Amazon Associates Program, Silent Auction, Food/Concession sales, Book Fairs, BOX TOPS for Education, Fun Run, Coca-Cola Fundraiser, Spirit Nights with Restaurants/Food Establishments, Raffle, Competition Style Event, Read-a-Thon/Math-a-Thon

### OVCA High School Graduation and College/Career Recognition

Guidelines: The OVCA High School Graduation and College/Career Awards subaccount is requested to raise funds for graduation regalia, student prizes or recognition items and for costs associated with graduation/college career ceremonies organized by OVCA high school staff, such as facilities, refreshments, entertainment, supplies, and decoration.

Fundraisers: Donations, Jeans for \$5, T-Shirt/Clothing/Merchandise Sales, Fun Run, OVCA Memorabilia, Amazon

Associates Program, Silent Auction, Food/Concession sales, Regalia Sales, Book Fairs, BOX TOPS for Education, Fun Run, Coca-Cola Fundraiser, Spirit Nights with Restaurants/Food Establishments, online fundraising options

### Scholarship Fund

Guidelines: The Scholarship subaccount is requested to raise funds for scholarships for Oklahoma Virtual Charter Academy seniors to pursue post-secondary opportunities.

Fundraisers: Donations

### Hospitality Fund - Elementary

Guidelines: The Elementary Hospitality subaccount is requested to raise funds for Elementary staff to celebrate and show support for school staff and students (e.g. new teacher gifts, bridal and baby showers, Boss's Day, Christmas Party, Secretary Day, catastrophic event, death of family member, end of year gifts, birthdays, teacher appreciation, e-cards, etc)

Fundraisers: Donations

### Hospitality Fund – Middle School

Guidelines: The Middle School Hospitality subaccount is requested to raise funds for Middle School staff to celebrate and show support for school staff and students (e.g. new teacher gifts, bridal and baby showers, Boss's Day, Christmas Party, Secretary Day, catastrophic event, death of family member, end of year gifts, birthdays, teacher appreciation, e-cards, etc)

Fundraisers: Donations

### Hospitality Fund – High School

Guidelines: The High School Hospitality subaccount is requested to raise funds for High School staff to celebrate and show support for school staff and students (e.g. new teacher gifts, bridal and baby showers, Boss's Day, Christmas Party, Secretary Day, catastrophic event, death of family member, end of year gifts, birthdays, teacher appreciation, e-cards, etc)

Fundraisers: Donations

### Hospitality Fund – Family Academic Support Team

Guidelines: The High School Hospitality subaccount is requested to raise funds for Family Academic Support Team staff to celebrate and show support for school staff and students (e.g. new teacher gifts, bridal and baby showers, Boss's Day, Christmas Party, Secretary Day, catastrophic event, death of family member, end of year gifts, birthdays, teacher appreciation, e-cards, etc)

Fundraisers: Donations

### Gifted/Talented Activity Fund

Guidelines: The OVCA Gifted/Talented subaccount is requested to manage funds collected for student activities, events, or service projects for costs associated with said events.

Fundraisers: Grants, Donations, T-Shirt/Clothing Sales, Food/Clothing Drives, Online Ticket Sales, and Book Fairs

## National Honor Society Activity Fund

Guidelines: The OVCA National Honor Society subaccount is requested to manage funds collected for student activities, events, collection of funds for a cause, or service projects; and for costs associated with said events.

Fundraisers: Grants, Donations, T-Shirt/Clothing Sales, Food/Clothing Drives, Online Ticket Sales, online donation systems (example: GoFundMe), and Book Fairs

## Teacher/Staff Recognition

Guidelines: The Teacher/Staff Recognition subaccount is requested to raise funds for teacher recognition items and for costs associated with school culture such as teacher of the year, teacher of the month, teacher/staff appreciation or other means to celebrate school staff. Funds used to celebrate teachers/staff gift certificates, trinkets, school spirit items, treats, etc.

Fundraisers: Donations, Jeans for \$5, T-Shirt/Clothing Sales, Fun Run, Book Fair, OVCA Memorabilia, Amazon Associates Program, Silent Auction

## Postage

Guidelines: The Postage fund will be used for postage to send items to students

Fundraisers: Grants, Donations, Jeans for \$5, T-Shirt/Clothing Sales, Fun Run, Book Fair, OVCA Memorabilia, Amazon Associates Program, Silent Auction

## REPORT CARDS-Page 52

Report cards are sent at the end of each quarter for Elementary and Middle School students and at the end of each semester for High School Students. 1<sup>st</sup> Quarter report cards will be issued to students with the start date before September 5, 2020. Student must have been enrolled a minimum of 26 days in a quarter to receive a report card. Report cards will include final course grades, as well as credit earned for each High School course. Grades are finalized at the last day of each quarter/semester. Report cards will not be revised for work done in June and/or July.

Report cards will only display grades for courses taken at OVCA. OVCA does not assign or issue grades for coursework completed through a Career Tech program or college/university.

Information regarding the student's progress in those courses must be obtained from the Career Tech or college/university. Transcripts will reflect grades as reported to OVCA by the Career Tech or college/university. Counselors will verify ongoing attendance with the Career Tech Center or college/university. If a counselor is unable to obtain such verification, students will be asked to provide evidence of ongoing attendance.

Report cards and progress reports are emailed to the legal guardian's personal email account **and to the learning coach's email account in the system**. It is the parent/**Legal Guardian's** responsibility to notify the staff of any changes in email address during the school year. OVCA will send the report cards to the most current email address listed. **An exception can be made to the Learning Coach receiving the report card/progress reports by the Legal Guardian providing this exception request in writing to the principal.** Also, remember that student's grades for each course are available through the course homepage 24 hours a day and are the most current and dependable method of viewing student's grades.



## SECTION 1: BOARD OF EDUCATION 1030

### OVCA Board of Directors: General Duties Policy

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Oklahoma Virtual Charter School ("OVCA" or the "School") Board of Directors ("Board") Members, like other non-profit boards, are required to act in good faith and to exert the same level of diligence, care, judgement, and skill that an ordinarily prudent person would exercise under similar circumstances and in like positions. As such, Board Members have three basic fiduciary duties:

1. **Duty of Care:** exercising sound, legal, and ethical Board best practices, and acting on an informed basis. For example:
  - Being an active Board Member and participant.
  - Participating in risk assessment and strategic planning discussions.
  - Routinely evaluating the School, the management company, and the Board to assess the organization's performance.
  - Implementing and enforcing any policies that safeguard the financial and operational integrity of the School.
  - Purchasing all necessary Board and School liability insurance.
2. **Duty of Loyalty:** giving undivided allegiance when making decisions affecting the School. For example:
  - Avoiding conflicts of interests/abiding by conflicts of interests policies.
  - Never using School/Board information for personal gain.
  - Being promoters and advocates for the School.
3. **Duty of Obedience:** acting in furtherance of the law and the School's goals and mission. For example:
  - Complying with all applicable state and federal laws governing charter schools, including laws applicable to Oklahoma public bodies.
  - Acting in congruence with the Board's purpose, articles of incorporation and bylaws, and the charter contract with the School's authorizer.
  - Being mission-aligned so that Board actions are consistent with the School's goals, vision, and mission.
  - Acting in congruence with the charter contract and with the School's Authorizer.

Source: OVCA Board Policy adoption 2/16/17

Revised: 11/12/2020



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Source: OVCA Board Policy adoption 2/16/17

Revised: 11/12/2020



## SECTION 1: BOARD OF EDUCATION 1030

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  - Implementing and enforcing any policies that safeguard the financial and operational integrity of the School.
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  - Complying with all applicable state and federal laws governing charter schools, including laws applicable to Oklahoma public bodies.
  - Acting in congruence with the Board’s purpose, articles of incorporation and bylaws, and the charter contract with the School’s authorizer.
  - Being mission-aligned so that Board actions are consistent with the School’s goals, vision, and mission.
  - Acting in congruence with the charter contract and with the School’s Authorizer.



## SECTION III: STUDENT POLICIES 3240

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### Webcam Usage

The Board of Education of the Oklahoma Virtual Chart Academy ("OVCA") adopts a policy for online safety when using webcams during school activities such as but not limited to online classes, social activities, teacher/student help sessions, etc.

All staff and families wishing to use webcams as part of school activities will have to provide understanding and agreement of the school web cam expectations. Families shall agree to comply with the School-Parent Compact for using face to face platforms in order to use webcams (the "Compact").

Webcam environment must be sterile and appropriate for schooling. As described in the Compact, families shall be responsible for ensuring a home learning environment that complies with OVCA's requirements for webcam usage is complied with. The failure to comply with applicable policies and the Compact should result in disciplinary action consistent with the Student Conduct and Discipline as outlined in the student handbook.

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## **SECTION III: STUDENT POLICIES 3240**

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## SECTION III: STUDENT POLICIES 3260

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### Clubs and Organizations

Oklahoma Virtual Charter Academy (“OVCA” or “School”) provides opportunities for socialization and supporting academics through clubs and organizations.

#### Rules for Establishing any School Curricular Club or Curricular Organization

1. A certified teacher must agree to serve as the sponsor of the organization.
2. The objectives of the organization must be consistent with the objectives and philosophy of the School.
3. By-laws and objectives of the organization must be submitted to the principal for approval.
4. Assurance must be given that no discrimination exists in regard to national origin, ethnicity, gender, income level, disabling condition, proficiency in English language, measures of achievement, aptitude, athletic ability, or religious creed.

#### Non-curricular Clubs and Non-curricular Organizations

Oklahoma Virtual Charter Academy does not sponsor or direct and control any non-curricular clubs or organizations. If outside groups would like to promote a club, the club’s material must be approved by Head of School. If approved, any materials publicized MUST contain the following statement: “Oklahoma Virtual Charter Academy neither endorses nor sponsors the organization or activity represented in this document.” If copies are needed, the person(s) requesting approval is responsible for supplying all copies to be distributed. Any non-curricular club and any non-curricular organization must agree to abide by the School’s anti-discrimination policy in order for its materials to be approved by the Head of School.

#### Notification to Families:

The School will annually notify parents or guardians of students about clubs and organizations sponsored by or under the direct control and supervision of the School . The annual notification shall be placed in the student handbook and by posting information on the School’s Internet website. The annual notification shall include, but is not limited to, the following information about each club or organization:

1. Name/Topic of Club
2. Mission or purpose and,
3. Name of the faculty supervisor, if known

If clubs or organizations are created or formed after the annual notification is distributed, the School shall send additional notification to the parents or guardians containing the above- listed information regarding the additional clubs or organizations by way of a message added to the School’s social media, website or newsletters.



## SECTION V: BUSINESS AND TECHNOLOGY POLICY 5100

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### Computer Equipment/Mobile Broadband Devices

#### Loaner Computer Policy

If requested and the family qualifies, K-12 students will be loaned one computer per family to be used to access the online learning platform during that student's enrollment in Oklahoma Virtual Charter Academy (OVCA). Additional computers may be provided if the Class Connect schedules of siblings overlap and an alternative schedule cannot be accommodated. Additional computers require Head of School approval.—

OVCA will not replace computers that are intentionally damaged or damaged due to negligence or misuse. Pursuant to the Agreement for Use of Instructional Property, families are solely liable for any loss or damage to the computer until it is returned to K12 and should take proper precautions to protect it. OVCA may require families to pay for lost or damaged computers.

#### Mobile Broadband Devices

OVCA also offers a mobile broadband device program to students who qualify. Qualification is defined as; economically disadvantaged, as determined by Federal Income Eligibility Guidelines used in determining eligibility for free and reduced-price meals and, or those in need of a mobile broadband device due to a change in life circumstances. Student who qualify may be eligible to be issued a mobile broadband device for the duration of enrollment at OVCA. The number of devices is limited and will be issued one per family on a first come, first served basis. The device is to be used for attending online classes, accessing and completing school work/activities and communicating with the school. It is not provided for personal use. The device is equipped with Children's Internet Protection Act (CIPA) filters, but the school is not responsible for sites accessed through the device. By receiving the device, the legal guardian accepts responsibility for monitoring internet use of the student and responsibility for payment for lost, damaged or stolen devices. Normal use will not exceed the monthly allowable data. Misuse may cause the data to exceed limits, which results in loss of internet access until the next billing cycle. Misuse will result in denial to participate in OVCA's mobile broadband device program. The device must be returned immediately to OVCA upon withdrawal or graduation.

Without a waiver from the Head of the School, to be eligible for a mobile broadband device, a student must participate in all required testing and must have an attendance rate of no less than ninety percent (90%).

Source: OVCA Board Policy adoption 8/20/2011

Revised 8/21/2014

Revised 11/17/2016

Revised 6/22/2017

Revised 6/21/2018

Revised 6/11/2019

Revised 6/18/2020

Revised 11/12/2020

Source: OVCA Board Policy adoption 8/20/2011

Revised 8/21/2014

Revised 11/17/2016

Revised 6/22/2017

Revised 6/21/2018

Revised 6/11/2019

Revised 6/18/2020

Revised 11/12/2020



## **SECTION V: BUSINESS AND TECHNOLOGY POLICY 5100**

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Source: OVCA Board Policy adoption 8/20/2011

Revised 8/21/2014

Revised 11/17/2016

Revised 6/22/2017

Revised 6/21/2018

Revised 6/11/2019

Revised 6/18/2020

Revised 11/12/2020





## SECTION III: STUDENT POLICY 3040

### Parent/Student and School Agreement

Direct parental involvement is fundamental to the success of the student and Oklahoma Virtual Charter Academy (the "School"). The School requires a mandatory ~~Start-Up Success Sessions~~orientation session for all new applicants to the School. The learning coach or legal guardian must be notified of the requirement of this session and the student must attend the session~~The learning coach or legal guardian must view the recording of or attend the in-person session(s).~~Failure to complete the required orientation will result in the student's application for enrollment ~~will not be~~not being approved and the student cannot participate in an instructional activity until this has been completed. -To the extent the School requires any additional parental involvement, such as other mandatory training, educational sessions, and/or the execution of certain documents/forms, the parent acknowledges and agrees to participate and cooperate or reenrollment may be denied.

Student attendance is required for enrollment in the School. The School is required to track attendance according to state law. Students that do not meet attendance requirements or make adequate progress may be found truant and/or withdrawn from the School. Attendance is defined by the student's participation in the online learning process. This includes the following: participating in all required synchronous classes; participating in all assigned interventions (such as small group meetings); and logging into a course and completing the assignments. Students that do not meet attendance requirements for ten (10) consecutive days or whose cumulative non-attendance exceeds 10 days in a semester will be found truant and may be withdrawn from the School. A student who is habitually truant or consistently refuses to fully participate in the learning process by not participating in all required synchronous classes; not participating in all assigned interventions (such as small group meetings); or not logging into a course and completing the assignments may not be authorized to reenroll in the following semester or School year.

Parents or other responsible adults are expected to maintain communication with the School and teachers on a regular basis. Learning coaches are required to check their email on a daily basis. Phone conferences and/or live online class connect meetings will be initiated by the teacher as needed and all parties, to include the parent, responsible adult, and/or learning coach, as well as the student when requested by the School will be expected to have access to all curriculum materials and a computer for these conferences. Face-to-face meetings may be requested as well by the School. A working phone number, email address, and current physical, mailing, and shipping address must be provided, and updated as needed, throughout the school year. Families are required to notify all teachers and/or School administration of any changes in contact information as they occur. Failure of a parent or legal guardian to maintain reasonable communication with the School may result in the denial of reenrollment.

All students shall be required to participate in district and state-mandated testing according to their grade level. Parents are advised prior to enrollment and parents agree to this responsibility prior to enrollment in the School. Parents acknowledge and agree that state testing is completed in person and that it is the family's responsibly to provide transportation to the testing location. Parents and

Source: OVCA Board Policy adoption 5/21/2015

~~Updated-Revised:~~ 7/21/2016

~~Updated-Revised:~~ 06/22/2017

Revised: 11/12/2020

students that fail to attend and participate in the required testing may be denied enrollment in future school years.

All students must have a computer dedicated for schooling. Families that are using their own computer are responsible for ensuring their personal computer meets the School's required specifications. Additionally, high-speed internet access is required for all students. If the School discovers that a student does not have a dedicated computer and/or high-speed internet, the School may deny reenrollment in future school years.

The failure of the parent and/or student to fulfill their agreement with the School and to honor the acknowledgment of expectations and School policies, the School may impose consequences to include, but not limited to: locking a student's account, reporting a student as truant to the appropriate authorities, and denying a student's request to reenroll. Fundamentally, the School seeks to serve the best interest of a student, and the School believes that if a student is habitually truant, not attending required online sessions with the teacher, if a parent and/or student is not in regular contact with the teacher, if a student is not doing the assignments, and/or if a family does not have a computer and internet, then a full-time virtual school may not be the best choice for that family or student. Therefore, in the best interest of the student, the School may deny reenrollment to any student who does not comply with this policy.

Source: OVCA Board Policy adoption 5/21/2015

~~Updated-Revised:~~ 7/21/2016

~~Updated-Revised:~~ 06/22/2017

Revised: 11/12/2020



## **SECTION III: STUDENT POLICY 3040**

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### **Parent/Student and School Agreement**

Direct parental involvement is fundamental to the success of the student and Oklahoma Virtual Charter Academy (the “School”). The School requires a mandatory orientation session for all new applicants to the School. The learning coach or legal guardian must be notified of the requirement of this session and the student must attend the session. Failure to complete the required orientation will result in the student’s application for enrollment not being approved and the student cannot participate in an instructional activity until this has been completed. To the extent the School requires any additional parental involvement, such as other mandatory training, educational sessions, and/or the execution of certain documents/forms, the parent acknowledges and agrees to participate and cooperate or reenrollment may be denied.

Student attendance is required for enrollment in the School. The School is required to track attendance according to state law. Students that do not meet attendance requirements or make adequate progress may be found truant and/or withdrawn from the School. Attendance is defined by the student’s participation in the online learning process. This includes the following: participating in all required synchronous classes; participating in all assigned interventions (such as small group meetings); and logging into a course and completing the assignments. Students that do not meet attendance requirements for ten (10) consecutive days or whose cumulative non-attendance exceeds 10 days in a semester will be found truant and may be withdrawn from the School. A student who is habitually truant or consistently refuses to fully participate in the learning process by not participating in all required synchronous classes; not participating in all assigned interventions (such as small group meetings); or not logging into a course and completing the assignments may not be authorized to reenroll in the following semester or School year.

Parents or other responsible adults are expected to maintain communication with the School and teachers on a regular basis. Learning coaches are required to check their email on a daily basis. Phone conferences and/or live online class connect meetings will be initiated by the teacher as needed and all parties, to include the parent, responsible adult, and/or learning coach, as well as the student when requested by the School will be expected to have access to all curriculum materials and a computer for these conferences. Face-to-face meetings may be requested as well by the School. A working phone number, email address, and current physical, mailing, and shipping address must be provided, and updated as needed, throughout the school year. Families are required to notify all teachers and/or School administration of any changes in contact information as they occur. Failure of a parent or legal guardian to maintain reasonable communication with the School may result in the denial of reenrollment.

All students shall be required to participate in district and state-mandated testing according to their grade level. Parents are advised prior to enrollment and parents agree to this responsibility prior to enrollment in the School. Parents acknowledge and agree that state testing is completed in person and that it is the family’s responsibly to provide transportation to the testing location. Parents and students that fail to attend and participate in the required testing may be denied enrollment in future school years.

Source: OVCA Board Policy adoption 5/21/2015

Revised: 7/21/2016

Revised: 06/22/2017

Revised: 11/12/2020

All students must have a computer dedicated for schooling. Families that are using their own computer are responsible for ensuring their personal computer meets the School's required specifications. Additionally, high-speed internet access is required for all students. If the School discovers that a student does not have a dedicated computer and/or high-speed internet, the School may deny reenrollment in future school years.

The failure of the parent and/or student to fulfill their agreement with the School and to honor the acknowledgment of expectations and School policies, the School may impose consequences to include, but not limited to: locking a student's account, reporting a student as truant to the appropriate authorities, and denying a student's request to reenroll. Fundamentally, the School seeks to serve the best interest of a student, and the School believes that if a student is habitually truant, not attending required online sessions with the teacher, if a parent and/or student is not in regular contact with the teacher, if a student is not doing the assignments, and/or if a family does not have a computer and internet, then a full-time virtual school may not be the best choice for that family or student. Therefore, in the best interest of the student, the School may deny reenrollment to any student who does not comply with this policy.

Source: OVCA Board Policy adoption 5/21/2015

Revised: 7/21/2016

Revised: 06/22/2017

Revised: 11/12/2020



PowerSchool Group LLC  
150 Parkshore Dr, Folsom, CA 95630  
Quote #: Q-433456-3  
Quote Expiration Date: 12/1/2020

Prepared By: Prathap Kumar  
Customer Name: Oklahoma Virtual Charter Academy  
Enrollment: 2,500  
Start Date: 9/7/2020  
End Date: 9/6/2021

Customer Contact: Chris Pitts  
Title: Principal  
Address: 1160 S. Douglas Blvd  
City: Midwest City  
State/Province: Oklahoma  
Zip Code: 73130  
Phone #: (405) 259-9478 Ext 2035

Quote Total is reflective of time period from Start Date through End Date as outlined above.  
This quote modifies your subscription for the products and services set forth below.

Product Description	Current Quantity	Amended Quantity	Unit	Extended Price
Initial Term 9/7/2020 - 9/6/2021				
License and Subscription Fees				
PowerSchool SIS Maintenance and Support	3739	970	Students	USD 4,132.42
PowerSchool SIS Hosting	3739	970	Students	USD 2,943.34
PowerSchool SIS Licenses	970		Students	USD 12,852.50

License and Subscription Totals: **USD 19,928.26**

#### Quote Total

Initial Term	9/7/2020 - 9/6/2021
Initial Term Total	USD 19,928.26

#### Annual Ongoing Fees as of 9/7/2021

PowerSchool SIS Maintenance and Support	3739	970	Students	USD 4,132.42
PowerSchool SIS Hosting	3739	970	Students	USD 2,943.34

Estimated Annual Ongoing Fees **USD 7,075.76**  
Total:

Fees charged in subsequent periods after the duration of this quote will be subject to an annual uplift. On-Going PowerSchool Subscription/Maintenance and Support fees are invoiced at the then current rates and enrollment per terms of the Master Services Agreement. Any applicable state sales tax has not been added to this quote. Subscription Start and Expiration Dates shall be as set forth above, which may be delayed based upon the date that PowerSchool receives your purchase order. If this quote includes promotional pricing, such promotional pricing may not be valid for the entire duration of this quote. All invoices shall be paid before or on the due date set forth on invoice. All Purchase orders must contain the exact quote number stated within. Customer agrees that purchase orders are for confirming this order and its own internal purposes, and no other. Any credit provided by PowerSchool is nonrefundable and must be used within 12 months of issuance. Unused credits will be expired after 12 months. Treatment of purchase orders are governed as provided in the Master Services Agreement referenced below.

By execution of this quote, or its incorporation, this and future purchases of subscriptions or services from PowerSchool are subject to and incorporate the terms and conditions found at <https://www.powerschool.com/wp-content/uploads/PowerSchool-Service-Agreements/PowerSchool-MASTER-SERVICES-AGREEMENT-01-01-20.pdf>.

THE PARTIES BELOW ACKNOWLEDGE THAT THEY HAVE READ THE AGREEMENT, UNDERSTAND IT AND AGREE TO BE BOUND BY ITS TERMS.

POWERSCHOOL GROUP LLC

Signature:

A handwritten signature in dark ink, appearing to read "Eric Shander", is written over a faint, light-colored rectangular stamp.

Printed Name: Eric Shander

Title: Chief Financial Officer

Date: 10-30-2020

Oklahoma Virtual Charter Academy

Signature:

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Printed Name:

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Title:

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Date: