POTTAWATOMIE COUNTY EDUCATION SALES TAX

Public-School Utility & Third-Party USSSA Event Case Study

Document-driven public-finance and accountability review
Research materials reviewed: 2012-2026

Prepared from county governmental records, education-tax research, communications, records requests, and Hidden Valley / Integrity of the Game USSSA event data.

Scope limitation: FireLake Ballfields / Citizen Potawatomi Nation is excluded from Pottawatomie County education-sales-tax attribution. When a USSSA event also used a qualifying Pottawatomie County public-school facility, that school-facility use remains within scope.

This report distinguishes documented facts, supported inferences, unresolved questions, and records still needed. It does not make a final legal determination or accuse any person or organization of wrongdoing.

Executive Summary

CORE CASE-STUDY QUESTION

When a Pottawatomie County public-school athletic facility is used as a primary or satellite site for a privately administered USSSA event, and education-sales-tax proceeds pay that district's utility expenses, who bears the incremental event-related operating costs and what written controls document that allocation?

The assembled research establishes a documented overlap between two independently supported facts: (1) Pottawatomie County education-sales-tax proceeds have repeatedly been approved for recurring public-school utility and operating expenses; and (2) Pottawatomie County public-school athletic facilities have been documented as sites or satellite sites for USSSA baseball and softball activity administered by private tournament directors or event operators.

The concern is not whether school districts may use education-sales-tax proceeds for utilities. The records show that utilities are an established use. The narrower accountability question is whether electricity, water, gas, sanitation, communications, field lighting, or related operating costs attributable to privately administered USSSA events were incorporated into rental charges, separately reimbursed, allocated under written policy, or instead absorbed through tax-supported school utility accounts.

The current record does not prove that a particular education-tax dollar paid the incremental utility cost of a particular USSSA game, nor that a USSSA director personally received public funds. It does establish sufficient overlap to justify transaction-level review of utility invoices, meters/service addresses, facility-use agreements, fee schedules, reimbursement records, event dates, and county funding codes.

1. Scope and Methodology

A public-school facility is included only when the research identifies it as located in Pottawatomie County and documents USSSA use. FireLake Ballfields is excluded from county education-tax attribution because it is a Citizen Potawatomi Nation tribal facility. However, when the same tournament also lists a Pottawatomie County public school, the school is treated as a qualifying satellite or companion facility.

Multi-site event totals are not automatically attributed to an individual school. Team-entry fees, games, gate estimates, and other event-level measures are described as shared-event figures unless facility-specific allocation records establish otherwise.

2. Documented Education-Tax Utility Funding

County minutes and education-tax materials document recurring utility support across school districts. McLoud Public Schools was approved in July 2023 to continue paying monthly providers including OG&E;, ONG and McLoud Water Department from sales-tax funds. Bethel Public Schools was approved in September 2025 to use sales-tax funds for monthly electricity, natural-gas, communications and water bills. The March 2026 briefing package describes July 1, 2025 approvals across multiple districts for electricity, gas, water, disposal, telecommunications, insurance, lease obligations and related recurring costs.

Education-tax presentations further show that utilities are financially material. McLoud was reported as receiving substantial utility/insurance relief, while South Rock Creek reported utilities around $12,000 per month. Other superintendents likewise identified utilities among recurring needs supported by the tax.

3. Documented USSSA Use of Pottawatomie County Public Schools

The Hidden Valley / Integrity of the Game event data documents USSSA activity at qualifying county public-school facilities. Strong examples presently include McLoud High School, Dale High School, Shawnee High School, North Rock Creek High School, Bethel High School and Tecumseh High School.

Facility / event	Documented activity	Significance
Dale + McLoud 2018 Brian Crawford Memorial	11 teams; $237 posted entry fee; $2,607 shared division entry fees; 32 minimum games.	Both are county public schools; strong candidate for historical facility/utility tracing.
McLoud 2012 NCAA Spring League	8 teams; Apr. 16-Jun. 8; 24-day event period; McLoud High School listed as facility.	Long-duration school use highlights utility-allocation relevance; tax-era authority must be separately established.
Dale + NRC + Shawnee 2022 Road to the Show	89-team division; $64,970 shared entry-fee total; event also used FireLake and noncounty sites.	County schools remain relevant satellite sites; total cannot be assigned entirely to them.
Bethel + NRC 2023 Road to the Show	136-team division; $99,280 shared entry-fee total; multiple sites including FireLake.	Especially relevant because Bethel later has documented tax-funded utility approvals.
Shawnee High 2017-2018 OKC Challenge	Multiple divisions list FireLake Ballfields and Shawnee High School together.	Shawnee use is in scope; FireLake utility/activity is excluded.
Tecumseh High 2022 Road to the Show	25-team division; $18,250 shared entry-fee total; multiple school sites.	Documents Tecumseh as a USSSA satellite facility; facility-specific costs remain untraced.

4. FireLake / Citizen Potawatomi Nation Limitation

FireLake Ballfields is not treated as a beneficiary of the Pottawatomie County education sales tax. Its electricity, water, maintenance, staffing and other facility expenses are outside this case study's county-tax attribution. FireLake research is used only to identify multi-site tournament structures and when county public schools were used alongside the tribal complex.

A tournament that lists FireLake plus Dale, Shawnee, Bethel, North Rock Creek, McLoud or another qualifying county school remains relevant to the extent of the public-school facility's use. Event-wide revenue and game totals cannot be assigned to that school without facility-specific schedules or accounting.

5. Potential Indirect Benefit to Private USSSA Event Operators

USSSA records identify private tournament directors or event operators together with posted entry fees, team counts, dates and facility networks. If a school absorbs event-related electricity, water, sanitation, lighting or other operating costs rather than charging or receiving reimbursement for them, the economic effect is to reduce the private event's facility operating cost.

The present evidence does not establish that any director personally received education-tax money. The supported concern is narrower: public funds may be absorbing an operating expense that otherwise could be borne by the privately administered event, tournament operator, renter or participating organization. Whether that occurred must be resolved from contracts, invoices, rental policies and reimbursement records.

6. Prior Notice and Governmental Response

The record shows that the mixed-use utility concern was raised with county leadership. A June 26, 2025 communication specifically addressed education taxes, USSSA events and utilities. Later documentation states that Commissioner Melissa Dennis reported that the District Attorney was reviewing the education-tax issue. A March 1, 2026 formal inquiry then asked the District Attorney's Office to confirm whether a formal review occurred, whether a written opinion was issued and the current status.

The materials reviewed do not contain the substantive written legal determination resolving the utility-allocation question. That is not proof that no such document exists; it identifies an evidentiary item that should be obtained or formally confirmed.

7. Evidentiary Findings

Status	Finding
DOCUMENTED	Education-sales-tax funds have repeatedly been approved for recurring school utility expenditures.
DOCUMENTED	Pottawatomie County public-school athletic facilities have been listed as USSSA event or satellite facilities.
DOCUMENTED	Some USSSA events combined qualifying county public schools with FireLake Ballfields and other venues.
DOCUMENTED	The utility/USSSA concern was communicated to county officials and reportedly elevated for District Attorney review.
SUPPORTED INFERENCE	If event-related school utility costs were not reimbursed or incorporated into rental charges, tax-supported utilities could economically subsidize privately administered event operations.
UNRESOLVED	Whether specific USSSA event costs were actually paid from education-tax-supported utility accounts and whether reimbursement or contractual consideration offset those costs.

8. Records Required to Resolve the Question

The existing records requests correctly target the final evidentiary bridge. Highest-priority records are utility invoices and account/fund codes; meter and service addresses for athletic facilities; facility-use and rental agreements; fee schedules; records showing whether utilities are included in rental fees; reimbursements or payments from tournament operators; field schedules or game assignments; and any written District Attorney or Attorney General interpretation.

For each qualifying event, the preferred audit crosswalk is: **school district -> athletic facility -> utility account/meter -> billing period -> education-tax payment -> USSSA event dates -> facility agreement -> event operator payment/reimbursement -> finding.**

9. Matters Appropriate for Independent Governmental Review

An independent reviewer could determine whether existing county and school controls adequately distinguish educational/public use from third-party commercial or revenue-associated use; whether rental charges reasonably account for utilities; whether reimbursements are consistently documented; whether education-tax restrictions require a particular allocation method; and whether the county's current approval and invoice process provides an audit-defensible trail for mixed-use athletic facilities.

The case study should not ask an oversight agency to assume illegality. It should ask the agency to verify the governing authority, trace representative transactions, determine whether cost-allocation controls exist and are followed, and provide a written conclusion.

10. Conclusion

The research has moved beyond a generalized concern. It now documents both sides of a potentially significant public-finance overlap: education-tax-supported school utilities and privately administered USSSA use of county public-school athletic facilities. FireLake's tribal-facility operations are expressly excluded, while qualifying county schools remain in scope when they serve as satellite sites for the same tournament.

The missing evidence is transactional rather than conceptual. The decisive question is whether event-related costs at the public-school facilities were reimbursed, incorporated into rental consideration, allocated under written policy, or absorbed by tax-supported utility accounts. Obtaining and cross-referencing those records would allow the matter to be evaluated as a transaction-level public-funds case study and, if appropriate, presented to an independent governmental authority for review.

Source and Evidence Notes

Governmental/primary evidence: Pottawatomie County Board of County Commissioners minutes and related education-tax approvals; formal records requests; contemporaneous correspondence; formal District Attorney inquiry.

USSSA activity evidence: Hidden Valley / Integrity of the Game event records containing tournament IDs, event dates, directors/operators, public-school facilities, team counts, posted entry fees and multi-site facility combinations.

Analytical materials: Education Tax Briefing Package and Education Tax Lecture are used to organize the record and identify questions; underlying governmental and event records should control where a conflict exists.

Key limitation: Event-level financial figures in multi-site tournaments are not facility-specific unless the source expressly allocates them. No FireLake tribal-facility costs are attributed to the county education tax.

Prepared as an investigative case-study framework for further documentary review. Findings should be updated when utility invoices, facility agreements, reimbursement records, certified ballot documents, or written legal interpretations are obtained.