POTTAWATOMIE COUNTY EDUCATION SALES TAX

Official Audits, Oklahoma Election Records,
School-Board Records & Governmental Documentation

Independent Documentation and Comprehensive Analysis
August 31, 2026

Purpose. Independently document the creation, administration, accounting, voter continuation, and school-level uses of the Pottawatomie County Education Sales Tax using authoritative public sources. This report supplements the separate public-school utility / USSSA case study.

Limitation. Nothing in this report concludes that a utility expenditure, athletic-facility expenditure, or third-party use is unlawful. It identifies what the public documentation establishes and what remains unresolved.

Executive Summary

Official Oklahoma audit records independently confirm that Pottawatomie County voters approved a 0.495-cent sales tax on November 10, 2015, effective July 1, 2016 for ten years. The documented allocation was 0.49 cents for county public-school districts and 0.005 cents for the One Safe Place Family Justice Center.

School audits explain the financial mechanism: the school share is apportioned by average daily attendance, maintained/accounted for through county school-district sales-tax accounts, and expended on behalf of districts. Districts submit vendor invoices and Pottawatomie County can pay vendors directly. Tecumseh's FY2023-24 audit further identifies separate maintenance-and-operations and capital-outlay accounts.

School-board records independently document education-sales-tax use or requests for recurring utility services and athletic infrastructure. North Rock Creek records include an athletic-fields turf project, secondary-gym digital display boards, and softball-field fencing. Bethel's 2026 agenda expressly identifies monthly utility/service vendors to be paid from education-sales-tax funds.

The Oklahoma State Election Board confirms the April 1, 2025 official election containing special propositions. A contemporaneous published reproduction reports the Pottawatomie County proposition passed 2,243 to 905, making the tax permanent. The certified proposition and county resolution remain priority documents for determining the precise legal scope of the tax beginning July 1, 2026.

A Pottawatomie County operational audit by the Oklahoma State Auditor & Inspector provides an important control benchmark: auditors reviewed sales-tax ballots, apportionments and purchase orders to test whether expenditures matched voter-designated purposes. A finding involving a different county sales-tax context should not be treated as evidence of education-tax misuse, but it demonstrates the importance of documented ballot compliance and expenditure traceability.

1. 2015 Tax - Official Audit Confirmation

The Shawnee Public Schools FY2024 audit states that voters approved the 0.495-cent tax on November 10, 2015, effective July 1, 2016 for ten years. It identifies 0.49 cents for Pottawatomie County public-school districts and 0.005 cents for One Safe Place.

Pottawatomie County's FY2020 financial audit identifies separate school-district sales-tax accounts for districts including McLoud, Dale, Bethel, Macomb, Earlsboro, North Rock Creek, Grove, Pleasant Grove, South Rock Creek, Tecumseh, Shawnee, Asher, Wanette and Maud.

2. Administration and Direct Vendor Payment

The Shawnee audit states that school proceeds are apportioned according to average daily attendance, accounted for in the Pottawatomie County School District Sales Tax Fund, and expended on behalf of each school district. It states that funds are available for operational expenses and districts submit vendor invoices to the county for direct payment.

Tecumseh's FY2023-24 audit describes the same structure: Pottawatomie County appropriates the sales tax to each district; Tecumseh submits invoices against its allotted accounts; and the county pays the vendor directly.

COLLECTION	COUNTY ACCOUNT	DISTRICT INVOICE	DIRECT PAYMENT
Voter-approved sales tax	District allocation / county-held account	School submits vendor invoice	County pays qualifying vendor

3. Tecumseh Audit - Account-Level Detail

Tecumseh's audit identifies maintenance-and-operations and capital-outlay education-sales-tax accounts held by Pottawatomie County. As of June 30, 2024, it reported $86,045.58 reserved in maintenance and operations and $1,314,696.40 reserved in capital outlay. The capital account began the fiscal year with $795,135.46, received $781,470.42 in appropriated sales tax, and recorded $261,909.48 in expenditures.

This supports requesting district-specific county ledgers, vendor invoices, purchase orders, warrants/direct payments, account classifications, service addresses and supporting approvals when tracing particular utility or facility costs.

4. School-Board Documentation

Record	Documented use/request	Significance
Bethel - Aug. 10, 2026	FY27 education-sales-tax funds for monthly services including Republic Services trash and GoTo Communications phones; other vendor expenses also listed.	Confirms recurring operating-service use in the new tax period.
North Rock Creek - May 12, 2025	Request to county commissioners to fund the Athletic Fields Turf Project with education-sales-tax proceeds.	Direct athletic-infrastructure connection.
North Rock Creek - Sept. 8, 2025	Board approved request for education-sales-tax funding for secondary-gym digital display boards.	Additional athletic/recreational infrastructure use.
North Rock Creek - Dec. 8, 2025	Agenda requested education-sales-tax funding for black chain-link fencing at the softball field.	Direct softball-facility connection.

5. 2025 Permanent Continuation

The Oklahoma State Election Board's official 2025 archive confirms that April 1, 2025 included special elections and provides the official results/data-export portal. A contemporaneous published reproduction of the Pottawatomie County proposition result reports 2,243 YES votes (71.25%) and 905 NO votes (28.75%), 3,148 total.

The published account describes the measure as making the tax permanent and states that the new tax supports building, transportation, safety, security and technology needs, while salaries remain prohibited. It also reports that the One Safe Place share ends and the full 0.00495 tax is divided among schools.

The certified proposition, county resolution calling the election, and implementing guidance should control over any secondary summary. They are essential before reaching a legal conclusion about whether recurring utilities are authorized under the permanent tax beginning July 1, 2026.

6. State Auditor Control Benchmark

A Pottawatomie County operational audit reviewed sales-tax ballots to identify designated purposes, confirmed Oklahoma Tax Commission payments, recalculated county apportionments, sampled 80 purchase orders from the Sales Tax Revolving Fund, and tested whether expenditures were made for ballot-designated purposes.

The audit found inadequate internal controls in a separate county sales-tax context and recommended independent verification of apportionments and proper documentation attached to purchase orders. This finding is not evidence that the education tax was misused. Its relevance is methodological: voter purpose, correct apportionment, supporting documentation and expenditure traceability are core public-fund controls.

7. Comprehensive Analysis for the USSSA Case Study

The official documentation materially strengthens the public-funding side of the separate USSSA investigation. It establishes identifiable county-held school accounts, direct county payment of school invoices, operational uses of education-tax proceeds, and documented education-tax support or proposed support for athletic infrastructure.

When combined with the separate Hidden Valley records showing USSSA use of qualifying Pottawatomie County public-school facilities, the unresolved question becomes transaction-specific: were event-related electricity, water, sanitation, lighting or other costs incorporated into facility rental consideration, separately reimbursed, allocated by written policy, or absorbed by education-tax-supported accounts?

The official records reviewed here do not establish that a USSSA director personally received education-tax money, that a facility agreement was unlawful, or that any particular utility invoice was caused by a USSSA event. The defensible oversight question is whether mixed-use public-school facilities have written and consistently applied cost-allocation controls that preserve the voter-authorized purpose of the tax.

8. Priority Documents Still Needed

1. Certified November 10, 2015 proposition and county resolution calling the election.
2. Certified April 1, 2025 proposition and county resolution calling the election.
3. Any interlocal agreements or county accounting guidance governing school allocations.
4. District-specific education-sales-tax ledgers and account codes.
5. Utility invoices, service addresses and meter identifiers for athletic facilities.
6. County purchase orders, warrants and direct-vendor-payment records.
7. Facility-use agreements, rental fee schedules and reimbursement records.
8. Written District Attorney or Attorney General interpretation concerning mixed-use facilities and recurring utilities.

9. Conclusion

The internet cross-reference provides authoritative support for the existence, financial mechanics and ongoing administration of the Pottawatomie County Education Sales Tax. It also independently confirms that education-tax funding reaches recurring operating services and athletic infrastructure.

The strongest next step is not to presume misuse, but to trace representative transactions from a qualifying public-school athletic facility through its utility account, education-tax invoice and county payment, while separately tracing the third-party event's rental agreement and reimbursement. That approach follows the same accountability principles reflected in Oklahoma State Auditor review of county sales-tax expenditures.

Authoritative Source Register

Source	Use in analysis
Oklahoma State Auditor & Inspector - Shawnee Public Schools FY2024 Audit https://www.sai.ok.gov/olps/uploads/shawnee_audit_2024_xdw4.pdf	2015 tax creation, allocation, ADA apportionment, operational-expense availability and direct county vendor payment.
Oklahoma State Auditor & Inspector - Tecumseh FY2023-24 Audit https://www.sai.ok.gov/olps/uploads/tecumseh_202324_audit_5mmw.pdf	County-held M&O;/capital accounts, invoice submission and direct vendor payment; account balances and activity.
Oklahoma State Auditor & Inspector - Pottawatomie County FY2020 Audit https://www.sai.ok.gov/Search%20Reports/database/Pottawatomie%20County%202020%20Financial%20Audit%20web%20final%20.pdf	County school-district sales-tax account structure.
Oklahoma State Auditor & Inspector - Pottawatomie County Operational Audit https://www.sai.ok.gov/Search%20Reports/database/FinalPottawatomieCountyOperational.pdf	Ballot-purpose testing, apportionment review, purchase-order sampling and internal-control recommendations.
Oklahoma State Election Board - April 1, 2025 Official Results https://oklahoma.gov/elections/elections-results/election-results/2025-election-results/april-board-education-statutory-municipal-general-elections.html	Official election-results portal confirming the April 1, 2025 election and special propositions.
North Rock Creek Board of Education - May 12, 2025 Agenda https://meeting.assemblemeetings.com/Public/Agenda/354?meeting=686376	Education-sales-tax request for Athletic Fields Turf Project.
North Rock Creek Board of Education - Sept. 8, 2025 Minutes https://meeting.assemblemeetings.com/Public/Minutes/354?meeting=705006	Approved request for education-tax-funded secondary-gym digital display boards.
North Rock Creek Board of Education - Dec. 8, 2025 Agenda https://meeting.assemblemeetings.com/Public/Agenda/354?meeting=720201	Education-tax request for softball-field fencing.
Bethel Public Schools - Aug. 10, 2026 Agenda https://meeting.assemblemeetings.com/Public/Agenda/333?meeting=755071	FY27 education-sales-tax-funded monthly utility/service vendors.

Secondary corroboration used cautiously: Oklahoma Academy / Shawnee News-Star reproduction of the April 1, 2025 Pottawatomie County proposition results and description. Certified election documents should supersede secondary summaries for legal interpretation.