



BROKEN ARROW PUBLIC SCHOOLS

EST. 1904

June 6, 2012

Oklahoma State Department of Education
Financial Accounting
2500 North Lincoln Blvd., Ste 420
Oklahoma City, OK 73105

Attn: Rachael Nalliah

Oklahoma State Department Board of Education:

The Broken Arrow Public Schools (I-003) Board of Education has set a goal to produce a Comprehensive Annual Financial Report (CAFR) for fiscal year ending June 30, 2012. In order to complete this financial document, we must transition from a modified cash basis of accounting to a Generally Accepted Accounting Principles basis.

Producing a CAFR will be a valuable tool to both our internal and external stakeholders. A CAFR will provide credibility regarding the district's financial reporting processes and validate our commitment to fiscal responsibility. A CAFR will also provide confidence to our patrons that the district is managing its expenses and revenues in a responsible and conservative manner.

After completing the CAFR, the district will submit the document to the Government Finance Officers Association and the Association of School Business Officials for review. Both of these organizations offer a nationally recognized Certificate of Achievement for Excellence in Financial Reporting Program.

Thank you for your time and consideration.

Sincerely,

Dwayne Thompson
Chief Financial Officer
Broken Arrow Public Schools
701 S. Main St.
Broken Arrow, OK 74012



OKLAHOMA STATE DEPARTMENT OF EDUCATION

Application to Adopt Generally Accepted Accounting Principles (GAAP) For Accounting and Financial Reporting

Instructions: This application should be completed and submitted to the Oklahoma State Department of Education, Financial Accounting Section.

1) Name of District Broken Arrow Public Schools

2) GAAP Conversion Effective Date June 30, 2012

3) Indicate the number of individual funds, by fund type, to be reported under GAAP:

Table with 3 columns: Type of Fund, Number of Funds, Amount of Fund Budgeted. Rows include General, Special Revenue, Debt Services, Capital Projects, Enterprise, Internal Service, Trust Agency (Expendable, Nonexpendable, Pension), and Agency.

4) Independent Auditor:

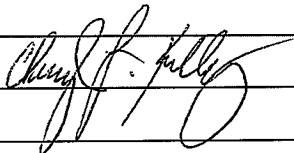
Form fields for Independent Auditor: Firm Name (Sanders, Bledsoe, & Hewett), Engagement Partner (Jeff Hewett), Street (112 W. Dallas St.), City/State/Zip (Broken Arrow, OK 74013), Phone Number (+1 (918) 449-9991), Fax Number (+1 (918) 449-9779).

5. District Official Requesting Conversion:

Name:	Dwayne Thompson
Title	Chief Financial Officer
Street	701 S. Main St.
City/State/Zip	Broken Arrow, OK 74012
Phone Number	+1 (918) 259-5769
Fax Number	+1 (918) 251-0065

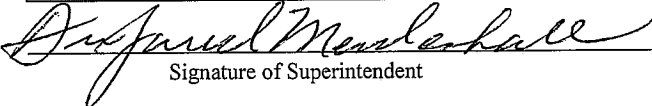
Filed with the Financial Accounting Section, Oklahoma State Department of Education, on May 25, 2012

Date

President, District Board (Typed Name) Cheryl Kelly  6-1-12

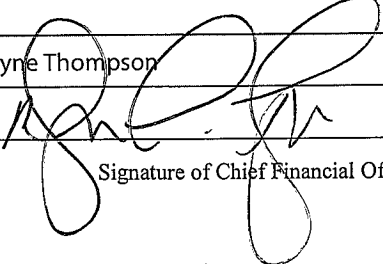
Signature of President, District Board

Superintendent (Typed Name) Dr. Jarod Mendenhall 5-29-12



Signature of Superintendent

Chief Financial Officer (Typed Name) Dwayne Thompson 5-28-12



Signature of Chief Financial Officer