



Oklahoma County, Oklahoma

Millwood Public Schools, Millwood Athletic Facilities Improvement Project: Memorandum of Understanding

December 2024

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Memorandum Overview

Obligation Update

Treasurys [FAQ 17.1](#) clarifies how a recipient may incur an obligation.

- Under the rule adopted in 2021, an “obligation” means an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment.
- Under the amendment to the rule adopted in 2023, an obligation also includes a requirement under federal law or regulation or provision of the SLFRF award terms and conditions to which a recipient becomes subject as a result of receiving or expending SLFRF funds.
- Treasury considers an interagency agreement meeting certain conditions to constitute a transaction requiring payment similar to a contract or subaward and therefore an obligation.

Per [FAQ 17.6](#) Treasury considers an interagency agreement, including an agreement in the form of a memorandum of understanding (MOU), to constitute a “transaction requiring payment” similar to a contract or subaward and therefore an obligation for purposes of the SLFRF rule, if the agreement satisfies one of the following conditions:

- it imposes conditions on the use of funds by the agency, department, or part of government receiving funds to carry out the program;
- it governs the provision of funds from one agency, department, or part of government to another to carry out an eligible use of SLFRF funds; or
- it governs the procurement of goods or services by one agency, department, or part of government from another

and the agreement also satisfies each of the following conditions:

- it sets forth specific requirements, such as a scope of work and project deliverables;
- it is signed by the parties to the agreement, or otherwise evidences that each party has assented to the agreement; and
- it does not disclaim any binding effect or state that it does not create rights or obligations

Millwood Public Schools, Millwood Athletics Facilities Improvement Project, Obligation

Memorandum

To: Department of Treasury
From: Project Management Office
Date: 12/20/24

I. Introduction

This project is designed to address the ongoing and evolving needs of communities in the aftermath of the COVID-19 pandemic, a global crisis that has had lasting social, economic, and public health impacts. The COVID-19 pandemic has highlighted and exacerbated pre-existing inequalities, particularly in Title I districts that serve low-income communities. By revitalizing these essential infrastructures, the project aims to provide enhanced educational environments that are crucial for the academic and personal development of students.

Athletic facilities play a significant role in promoting physical health, mental well-being, and social engagement among youth. These improvements are not merely cosmetic but fundamental to fostering a supportive and conducive atmosphere for comprehensive growth. Well-maintained athletic facilities encourage students to participate in physical activities, which have been proven to reduce stress, improve mental health, and boost academic performance. Therefore, the project directly supports the ARPA's goals of mitigating the negative impacts of the pandemic on students' education and well-being. Moreover, upgraded athletic facilities will enable the school to host a variety of community and athletic events, thereby creating opportunities for economic revitalization. These events will draw visitors, generate revenue for local businesses, and strengthen the community's social fabric.

In conclusion, the improvements to Millwood's athletic facilities are a vital investment in the district's infrastructure. They address pressing educational disparities, promote the holistic development of students, and foster community engagement and economic growth, ensuring the long-term prosperity and resilience of Eastside Oklahoma City.

II. Project Details

Millwood Public Schools will utilize the project's support to address long-overdue maintenance and improvements to their athletic facilities. The COVID-19 pandemic has further strained the district's financial resources, making it challenging for the school to independently complete these necessary updates. The maintenance and repair of athletic facilities in schools are often neglected aspects of educational infrastructure. However, their importance cannot be overstated. Athletic facilities, which include gymnasiums, sports fields, swimming pools, and courts, play a crucial role in the physical and psychological development of students. Proper maintenance and timely repairs ensure that these facilities remain safe, functional, and conducive to various physical activities essential for student growth and development.

A school's athletic facilities should cater to all students, including those with disabilities. Proper maintenance and upgrades can ensure that facilities are accessible and inclusive, promoting an environment where every student has the opportunity to participate in physical activities. This inclusivity fosters a sense of community and equality among students. Studies have demonstrated a positive correlation between physical activity and academic performance. Regular exercise improves concentration, memory, and classroom behavior, leading to better academic outcomes for physically active students. Therefore, maintaining athletic facilities supports not only physical well-being but also academic success.

Investing in the maintenance and repair of athletic facilities in schools is fundamental for the holistic development of students. Such investments not only enhance physical health and safety but also promote mental and emotional well-being, foster social skills and teamwork, and support academic performance. Schools that prioritize the upkeep of their athletic facilities are investing in the future success and well-being of their students. Ensuring these spaces are safe, functional, and inclusive is an essential component of providing a comprehensive education that prepares students for all aspects of life.

III. Conditions on the Use of Funds

Through this memorandum the School will abide by the following conditions:

- a. Any funds not expended as authorized under this agreement must be refunded to the County before December 31, 2026.
- b. Any funds that are not expended by December 31, 2026, are subject to recapture by the County for return to the United States Department of the Treasury
- c. The School has responsibility for identifying and recovering grant funds that were expended in error, disallowed, or unused.
- d. To ensure compliance with the existing ARPA guidelines set forth by the US Treasury, the School shall provide on a quarterly basis to the COUNTY a comprehensive and detailed list of all ARPA-related expenditures on an itemized invoice and shall also provide any backup documentation to support such expenditures. The School will also provide performance updates for all programs to show they are meeting key performance indicators.
- e. The School will comply with all closeout procedures for the awards, including full compliance with the agreement terms and conditions, ARPA, SLFRF rule and guidance, and 2 CFR 200. Key tasks will be closeout communications, confirmation for maintenance of records and financial documents, receipt of all final reimbursement requests or payment requests, receipt of all financial reports and performance reports, fulfillment of any requests to reconcile reports and payment requests. The retention period per SLFRF compliance and reporting is 5 years.

IV. Provision of Funds

The Oklahoma Board of County Commissioners has authorized SLFRF to the Millwood Public Schools to cover the cost of re-construction and modernization of the athletic facilities through December 31, 2026.

The funding mechanism is as follows:

- **Total Authorization: \$50,000.00**

- Total Timeframe: December 20, 2024 – December 31, 2026.

These funds are designated to cover the following costs:

- Rebuild and modernize current athletic facilities
- Groundwork and materials costs to demo
- Surface and Equipment Maintenance
- Structural and Surface Repairs
- Preventative maintenance
- Contract implementation and coordination
- Project management
- Tracking and reporting

The Oklahoma Board of County Commissioners and the Millwood Public Schools have agreed to the terms within this Memorandum of Understanding for the continuation of payment to cover County costs associated with re-construction through December 31, 2026, utilizing Project (30205) Millwood Athletic Facilities Improvement Project.

V. Scope of Work

Project 30205: Millwood Athletic Facilities Improvement Project

The Millwood Public Schools agrees to the following project conditions:

- Allocated funds will be used to cover costs incurred by Millwood Public Schools for Maintaining and repairing school athletic facilities, managing groundwork and materials costs, ensuring a smooth transition, coordinating contracts, overseeing project management, and tracking and reporting progress until December 31, 2026.
- Eligible project expenditures will occur from 12/20/2024 – 12/31/2026.
- All funds must be expended by December 31, 2026, or they will be forfeited back to the Department of Treasury.
- The updated total authorized amount for this project **is not to exceed \$50,000.00**. With all funds remaining to expend (\$50,000.00) as of 12/20/2024.

VI. Procurement of Goods or Services

The School will:

- a. Comply with 2 CFR 200 (Uniform Guidance) for accounting standards and cost principles.
- b. Comply with all STATE, COUNTY and 2 CFR 200 laws/rules related to procurement, including the Oklahoma County and 2 CFR 200 standards relating to conflict of interest.
- c. 2 CFR § 200.317 - When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with §§ 200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by § 200.327. All other non-Federal entities, including subrecipients of a State, must follow the procurement standards in §§ 200.318 through 200.327.

VII. Binding Effect

The Oklahoma Board of County Commissioners and the Millwood Public Schools have agreed to the terms within this memorandum of understanding for the continuation of the Millwood Athletic Facilities Improvement Project (30205) until December 31, 2026, with the remaining grant amount of \$50,000.00.

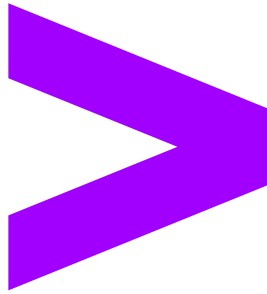
VIII. Signatures

Date:

MILLWOOD PUBLIC SCHOOLS
[AGENCY/DEPARTMENT HEAD]

BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY
[CHAIRMAN]

ATTESTED BY: COUNTY CLERK
[COUNTY CLERK]



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