

AGENDA WITH COMMENTARY

**GUTHRIE PUBLIC SCHOOLS
BOARD OF EDUCATION
REGULAR MONTHLY MEETING
802 EAST VILAS
GUTHRIE, OKLAHOMA**

**MONDAY
DECEMBER 10, 2018
7:00 P.M.**

AGENDA:

- 1. Call to Order**
- 2. Roll Call**
- 3. Establish a Quorum**
- 4. Pledge of Allegiance**
- 5. Moment of Silence**
- 6. Student Recognition**
- 7. Comments to the Board by:**
 - A. Citizens registered to speak to the Board**
 - B. Board Members**
- 8. Superintendent's Reports**
- 9. Consent Agenda:.....Pages 5-47**

All of the following items, those items of a routine nature normally approved at Board meetings, will be approved by one vote unless any Board member desires to have a separate vote on any or all of these items. The Consent Agenda consists of the discussion, consideration and action on the following items:

 - A. Minutes of regular meeting held on November 12, 2018**
 - B. Treasurer's Report**
 - C. Activity Fund Fundraisers as per attached list**

- D. Activity Fund Transfers as per attached list**
- E. Fuel bid as recommended by bid committee**
- F. Encumbrances for General Fund #'s 760-854, Building Fund #'s 219-260, Child Nutrition Fund #14, Building Bond 2017 #18, Casualty/Flood Insurance Recovery Fund #'s 3-4 and listed change orders and Activity Fund Reports**
- G. Contracts/Agreements under \$10,000**
 - 1. Agreement with Barlow Education Management Services, LLC for 2019-2020.....Pages 46-47**

Commentary:

This is a renewal agreement with Barlow Education Management Services, LLC for them to continue as our chief negotiator in contract negotiations with the Guthrie Teachers' Association. There is no change in the service fee for this agreement. **Michelle Chapple will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

10. Business Agenda:

- A. Presentation of 2017-2018 audit by Putnam and Company, LLC..Pages 48-97**

Commentary:

This is the presentation of our annual audit for school year 2017-2018 by Putnam and Company, LLC, the District's auditing firm. This is not an action item.

- B. Recommendation, consideration and action upon 2018-2019 Revised Appropriations of State Aid and/or Federal funds for General and Child Nutrition Funds Pages 98-99**
 - Form 307**

Commentary:

Our auditors, Putnam and Company, LLC, prepared this document that adds State Aid revenues that became available in excess of the original estimates to our legal appropriations. This will allow us to make expenditures required to finish the 2018-2019 fiscal year. **Michelle Chapple will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

- C. Recommendation, consideration and action upon appointment of Bill Hodges, Doug Ogle and Michelle Chapple as designated representatives of**

the Board of Education to conduct employee negotiations for the 2019-2020 school year

Commentary:

Mr. Hodges and Mr. Ogle have been on the negotiations team as district representatives for several years. This will be Ms. Chapple's second year on this team. **Michelle Chapple will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

- D. Recommendation, consideration and action on agreement with Municipal Finance Services, Inc. for Continuing Disclosure Reporting Assistance Agreement.....Pages 100-104**

Commentary:

This agreement is in regards to the assistance in compiling the financial information and operating data set forth in our existing outstanding General Obligation bonds. **Dr. Simpson will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

- E. Recommendation, consideration and action upon Activity Fund Handbook for 2018-2019.....Pages 105-139**

Commentary:

A revision from the previously approved handbook is noted on page 9. **Dr. Simpson will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

- 11. Proposed executive session for the purpose of discussing employment of personnel, FMLA requests, resignation/separation from employment and transfer of position requests all as set out on the Personnel Reports, discussion of extra-duty assignments as listed for 2018-2019, discussion of employment of temporary contract teachers as listed on Schedule A for the second semester of the 2018-2019 school year, discussion of employment of career contract teacher as listed on Schedule B for the second semester of the 2018-2019 school year and periodic annual evaluation and terms of employment of Dr. Michael Simpson, Superintendent of Schools, disclosure of which information would violate the confidentiality requirements of state and/or federal law all pursuant to 25 OKLA. STAT. Section 307 (B) 1 and 7**
- A. Vote to go into executive session**
 - B. Acknowledge Board's return to open session**

C. Statement of minutes of executive session

- 12. Vote on action as set out on the Personnel Reports.....Page 140**
- 13. Action upon extra-duty assignments for 2018-2019.....Pages 141-144**
- 14. Action upon recommendation to employ as temporary teachers for the second semester of the 2018-2019 school year the individuals listed on Schedule A of this agenda.....Pages 145-147**
- 15. Action upon recommendation to employ as career teacher for the second semester of the 2018-2019 school year the individual listed on Schedule B of this agenda
Page 148**
- 16. Recommendation, consideration and action to accept any resignations offered since the posting of the agenda**
- 17. Discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting**
- 18. Adjourn**

**Dr. Mike Simpson
Superintendent**

jf

Posted by: _____

Date: _____ Time: _____

Place: _____

**GUTHRIE PUBLIC SCHOOLS
BOARD MINUTES
REGULAR MEETING
NOVEMBER 12, 2018**

MINUTES OF THE GUTHRIE PUBLIC SCHOOLS BOARD OF EDUCATION REGULAR MEETING HELD AT 7:00 P.M. IN THE OFFICE OF THE BOARD, 802 EAST VILAS, GUTHRIE, OKLAHOMA ON NOVEMBER 12, 2018

Board Members Present: Jennifer Bennett-Johnson, Gina Davis, Janna Pierson, Ron Plagg, Travis Sallee, Tina Smedley and Sharon Watts

District Level School Officials Present: Dr. Mike Simpson, Superintendent
Doug Ogle, Assistant Superintendent
Carmen Walters, Executive Director of Federal Programs/Elementary Ed
Angie Smedley, Director of Special Education
Cody Thompson, Director of Operations
Dee Benson, Director of Technology
Kary Jarred, Deputy Minutes Clerk

1. The meeting was called to order by President Sallee.
2. Members Jennifer Bennett-Johnson, Gina Davis, Janna Pierson, Ron Plagg, Travis Sallee, Tina Smedley and Sharon Watts were present for roll call.
3. A quorum was established.
4. President Sallee asked everyone present to stand and join him in the Pledge of Allegiance.
5. President Sallee asked everyone present to join him in a Moment of Silence.
6. President Sallee called for the seating of the new Board Member and oath of office.
- 6A. Ms. Jana Frey, Minutes Clerk and Clerk of the Board, administered the oath of office to Mr. Ron Plagg who then took his place on the Board.
7. President Sallee called for Student Recognition.

Dr. Simpson introduced Blake Wimsey from Foundation Insurance. Mr. Wimsey introduced the October Student of the Month, Teresa Avila. Mr. Wimsey read the

nomination letter submitted by Ms. Jessica Maker, Family and Consumer Science teacher at GHS. Mr. Wimsey presented Teresa with a \$60 Stacy's Place gift card.

- 8A. President Sallee asked the Superintendent if there were any citizens registered to speak to the Board.**

Superintendent Simpson stated there were 2 citizens registered to speak.

Ms. Martha Case spoke about funding for gifted and talented programs.

Ms. Betsy Jones spoke about the bond proposal.

- 8B. President Sallee called for any comments to the Board by Board members.**

Member Davis commented on how great the Guthrie High School Band is and thanked them for all they do.

- 9. President Sallee called for the Superintendent's Reports.**

Superintendent Simpson reported on the following:

Announced that last Thursday, several administrators from GPS attended the annual Thanksgiving luncheon at Meridian Technology Center where many of our GPS students were showing off their culinary skills.

Recognized Veteran's Day on Sunday and commented on our sites where students participated in Veteran's Day assemblies today. He was able to attend the ceremonies at Central Elementary and Guthrie High School this morning. He thanked all of the veterans for their service to our country.

Recognized Ms. Tamara Kuriger, GHS Math special education teacher, on receiving a 2018 NEFE (National Endowment for Financial Education) Jumpstart Educator Scholarship. This scholarship was awarded to 5 teachers who use NEFE products to teach Personal Finance in the classroom. The scholarship covers travel, registration and instruction in Ohio.

Announced this week is School Psychology Awareness Week. We are fortunate to have two School Psychologists who serve our Bluejays!

- 10. President Sallee called for the Presentation of the Long Range Planning Committee priorities.**

Mr. Zach Robbins, member of the 2018 Long Range Planning Committee, presented the committee's recommendations to the Board.

Discussion followed.

- 11. President Sallee called for the Presentation of District Annual Dropout Report for Fiscal Year 2017-2018 by Mr. Doug Ogle, Assistant Superintendent.**

Mr. Doug Ogle reported on our annual dropout figures for 2017-2018.

Discussion followed.

- 12. President Sallee called for the Presentation on ACT High School to College Success Report for 2017-2018 by Mr. Doug Ogle, Assistant Superintendent.**

Mr. Doug Ogle reported on the GHS ACT High School to College Success Report scores for 2017-2018.

Discussion followed.

- 13. President Sallee called for the Presentation by Principals Ms. Marsha Todd, Ms. Susan Davison, Mr. Robbie Rainwater and Mr. Chris LeGrande of the final Oklahoma School Testing Program (OSTP) results for Fogarty, GUES, Guthrie Junior High and Guthrie High School for 2017-2018.**

Principals, Marsha Todd, Susan Davison, Robbie Rainwater and Chris LeGrande reported on final OSTP scores for their coordinating sites.

Discussion followed.

- 14. President Sallee called for action on the Consent Agenda.**

Member Watts requested Items 14A and 14B be removed from the Consent Agenda for consideration.

A motion was made by Watts and seconded by Davis to approve the Consent Agenda excluding Items 14A and 14B.

The motion carried with 7 ayes and 0 nays.

A motion was made by Smedley and seconded by Davis to approve Item 14A, minutes of regular meeting held on October 8, 2018.

The motion carried with 5 ayes and 2 abstentions-Members Watts and Plagg abstaining.

A motion was made by Smedley and seconded by Bennett-Johnson to approve Item 14B, minutes of special meeting held on October 24, 2018.

The motion carried with 6 ayes and 1 abstention-Member Plagg abstaining.

- 15A. President Sallee called for recommendation, consideration and action to adopt the calendar of regularly scheduled School Board meetings for 2019.**

A motion was made by Pierson and seconded by Watts to adopt the calendar of regularly scheduled School Board meetings for 2019.

The motion carried with 7 ayes and 0 nays.

- 15B. President Sallee called for discussion and possible board action to pass the 2019 Annual School Election Resolution.**

A motion was made by Smedley and seconded by Bennett-Johnson to pass the 2019 Annual School Election Resolution.

The motion carried with 7 ayes and 0 nays.

- 15C. President Sallee called for recommendation, consideration and action upon renewal agreement with Northwest Evaluation Association.**

A motion was made by Watts and seconded by Davis to approve the renewal agreement with Northwest Evaluation Association.

The motion carried with 7 ayes and 0 nays.

- 15D. President Sallee called for recommendation, consideration and action upon 2019 Oklahoma Youth Risk Behavior Survey for 9th-12th grade students sponsored by The Oklahoma State Department of Health.**

Mr. Thad Burk from OSDH presented information regarding this survey.

Discussion followed.

A motion was made by Watts and seconded by Smedley to approve the 2019 Oklahoma Youth Risk Behavior Survey for 9th-12th grade students sponsored by The Oklahoma State Department of Health.

The motion carried with 7 ayes and 0 nays.

- 15E. President Sallee called for recommendation, consideration and action upon Memorandum of Understanding between Rose State College and Guthrie High School for the dual/concurrent program for 2018-2019.**

A motion was made by Watts and seconded by Bennett-Johnson to approve the Memorandum of Understanding between Rose State College and Guthrie High School for the dual/concurrent program for 2018-2019.

The motion carried with 7 ayes and 0 nays.

- 15F. President Sallee called for recommendation, consideration and action upon Memorandum of Understanding between Northwestern Oklahoma State University and Guthrie High School for the dual/concurrent program for 2018-2020.**

A motion was made by Smedley and seconded by Watts to approve the Memorandum of Understanding between Northwestern Oklahoma State University and Guthrie High School for the dual/concurrent program for 2018-2020.

The motion carried with 7 ayes and 0 nays.

- 15G. President Sallee called for recommendation, consideration and action upon change order #2 for Pope Contracting, Inc. at Guthrie Junior High School.**

A motion was made by Watts and seconded by Davis to approve change order #2 for Pope Contracting, Inc. at Guthrie Junior High School.

The motion carried with 7 ayes and 0 nays.

- 15H. President Sallee called for presentation of proposed new District Policy:**
- C-15A *Service Animals***

Discussion followed.

- 16. President Sallee called for proposed executive session for the purpose of discussing employment of personnel, FMLA requests, resignation/separation from employment and transfer of position requests all as set out on the Personnel Reports and discussion of extra-duty assignments for 2018-2019, disclosure of which information would violate the confidentiality requirements of state and/or federal law all pursuant to 25 OKLA. STAT. Section 307 (B) 1 and 7.**

- 16A. A motion was made by Pierson and seconded by Smedley to go into executive session.**

The motion carried with 7 ayes and 0 nays. Executive session began at 8:41 p.m.

- 16B. President Sallee acknowledged the Board's return to open session at 9:07 p.m.**

- 16C. President Sallee stated that in executive session only those items listed in Agenda Item 16 were discussed and no votes were taken.**

17. **President Sallee called for a vote on action as set out on the Personnel Reports.**

A motion was made by Davis and seconded by Watts to approve action as set out on the Personnel Reports.

The motion carried with 7 ayes and 0 nays.

18. **President Sallee called for action upon recommendation of extra-duty assignments as listed for 2018-2019.**

A motion was made by Smedley and seconded by Bennett-Johnson to approve extra-duty assignments as listed for 2018-2019.

The motion carried with 7 ayes and 0 nays.

19. **President Sallee called for recommendation, consideration and action upon approval of Kristin Knapp to be classified as an Adjunct Teacher for 4th Grade Music at Cotteral Elementary .**

A motion was made by Smedley and seconded by Pierson to approve Kristin Knapp to be classified as an Adjunct Teacher for 4th Grade Music at Cotteral Elementary.

The motion carried with 7 ayes and 0 nays.

20. **President Sallee called for recommendation, consideration and action to accept any resignations offered since the posting of the agenda.**

Superintendent Simpson stated that no resignations were offered since the posting of the agenda.

21. **President Sallee called for discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting.**

Superintendent Simpson stated there was no new business.

22. **A motion was made by Smedley and seconded by Watts to adjourn the meeting.**

The motion carried with 7 ayes and 0 nays.

The meeting adjourned at 9:09 p.m.

Travis Sallee, Board President

Jana Frey, Minutes Clerk

TREASURER'S REPORT
November 30, 2018

BANK BALANCES

FARMERS & MERCHANTS

General Fund	\$ 2,553,328.78
Building Fund	514,340.98
Sinking Fund	73,154.15
ILR Fund	55,129.45
G&E Fund	33,750.00
Child Nutrition Fund	224,633.30
Activity Fund	660,919.25
School Age-Care Fund	75,619.14
Bond Fund	<u>2,256,703.47</u>

TOTAL \$ 6,447,578.52

RECEIPTS

GENERAL FUND:

Logan County	\$ 40,254.18
State of Oklahoma	1,098,804.59
Okla. Tax Comm.	137,255.36
School Land Earn.	30,669.37
R.O.T.C.	6,080.65
Federal Programs	77,549.91
Misc Receipts	32,138.71
Correcting Entry(-)	
General Acct. Int.	1,589.34
Minus (-) Bank Fees	<u>92.80</u>
TOTAL	\$1,424,249.31

SINKING FUND:

Logan County \$ 7,585.99

CHILD NUTRITION FUND:

Local	32,286.32
State	14,415.63
Federal	<u>126,141.14</u>
TOTAL	\$172,843.09

INS.LOSS RECOVERY FUND:

BUILDING FUND

Logan County	\$ 2,913.23
Bldg. for Champs	<u>20.00</u>
TOTAL	\$ 2,933.23

BOND FUND:

Interest	\$ 308.02
Bank Fees	<u>(-) 11.00</u>
TOTAL	\$ 297.02

WARRANTS PAID

GENERAL FUND:

2017-2018 \$
2018-2019 \$1,883,789.72

GIFTS & ENDOWMENTS FUND:

2017-2018
2018-2019

BUILDING FUND:

2017-2018 \$
2018-2019 \$47,794.04

INS. LOSS RECOVERY FUND:

2017-2018
2018-2019

CHILD NUTRITION FUND:

2017-2018 \$
2018-2019 \$208,723.38

BOND FUND:

2017-2018 \$ 384,742.96
2018-2019 \$ 9,427.67

CD/INVESTMENTS:

Farmers and Merchants Bank – Bond CD \$ 1,000,000.00

TOTAL MONIES IN F&M BANK \$6,447,578.52

PLEDGED – FDIC \$ 250,000.00

PLEDGED – F&M BANK \$ 9,571,000.00

**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND FUNDRAISER REQUEST
As of 11/30/2018**

- | | |
|-------------------------|---|
| a. Charter Oak, 840 | Scholastic Book Fair-Spring |
| b. Charter Oak PTO, 841 | Family fun night dance, silent auction
& concessions |
| c. Charter Oak PTO, 841 | Valentines Grams |
| d. Charter Oak PTO, 841 | Walk a Thon donations |
| e. HS Stuco, 899 | Winter Formal concessions |
| f. Soccer, 897 | Taco dinner sales during home
Basketball games |
| g. HS Drama, 913 | Candy & snack sales |
| h. Central, 802 | Missy Donuts 10% proceeds for sales |
| i. Central PTO, 803 | Boom A Rang 10% proceeds for sales |
| j. Central, PTO, 803 | Quilt Raffle |
| k. HS Stuco, 899 | Winter Homecoming festivities |



RECEIVED
11-15-18

a.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/6/2018 Site: Charter Oak Elementary Unobligated Account Balance: 68807 11/15/18
Account Name: Activity Account Number: 840

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) _____

Scholastic Book Fair Spring: it does have an online purchasing option

If food and/or beverage items are being **sold to students during the school day**, they **must** meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with **Oklahoma State Administration Code 210:10-3-112.**

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) _____

Manufacturer: _____

Purpose for which funds will be used: books for the library

Name/Address of Vendor: Scholastic Book Fair: Jefferson City

Items to be purchased in order to conduct the fundraiser: none

Estimated INCOME: 3000 Fundraiser start date: Jan. 25
 Less Estimated EXPENSES: 0
 Estimated PROFIT: 3000 Fundraiser end date: Feb. 7

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? _____ Are

school district facilities required? library if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/13/18

Principal's Signature: [Signature] Date: 11/13/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



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11-27-18 *af*



b.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11-26-18 Site: 135 Unobligated Account Balance: ~~3393.93~~ *2778.20* *11/27/18*

Account Name: Charter Oak PTO Account Number: 841

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Family fun night dance, games, silent auction, pizza, hot dogs, drinks

If food and/or beverage items are being sold to students during the school day, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with Oklahoma State Administration Code 210:10-3-112.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) hot dogs, pizza, drinks

Manufacturer: Sams, Walmart, Okie Pizza,

Purpose for which funds will be used: Used to purchase student incentives, rewards, classroom materials, continue ed for teachers, building and grounds needs

Name/Address of Vendor: Sams, Walmart, Amazon, Oriental Trading

Items to be purchased in order to conduct the fundraiser: decorating items, prizes, game supplies

Estimated INCOME: 2000.00 Fundraiser start date: Feb.25, 2019
Less Estimated EXPENSES: 500.00

Estimated PROFIT: 1500.00 Fundraiser end date: April 1,2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? _____ Are

school district facilities required? _____ if yes a facility use permit must be completed.

Sponsor Signature: _____ Date: _____

Principal's Signature: *JJ Bell* Date: 11/26/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

Handwritten signature



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C.

277820 11/27/18

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11-14-18 Site: 135-Charter Oak Unobligated Account Balance: 3393.93

Account Name: PTO Account Number: 841

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Valentines Grams-Fruit roll ups, Fruit Gushers, Fruit by the foot

If food and/or beverage items are being **sold to students during the school day**, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with **Oklahoma State Administration Code 210:10-3-112.**

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) Fruit roll ups, Fruit Gushers, Fruit by the Foot

Manufacturer: Betty Crocker

Purpose for which funds will be used: Funds will be used to purchase student incentives, rewards, computers software upgrades supplies, classroom materials, continue ed for teachers, building and ground needs,

Name/Address of Vendor: Sams, and Walmart

Items to be purchased in order to conduct the fundraiser: Fruit Roll Ups, Fruit by the Foot, Fruit Guishers

Estimated INCOME: 500 Fundraiser start date: 1-29-18
 Less Estimated EXPENSES: 150.00
 Estimated PROFIT: 350.00 Fundraiser end date: 2-13-18

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? _____ Are

school district facilities required? _____ if yes a facility use permit must be completed.

Sponsor Signature: _____ Date: _____

Principal's Signature: [Signature] Date: 11/26/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



d.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11-15-18 Site: 135-Charter Oak Unobligated Account Balance: ~~3393.93~~ 2778²⁰ 11/27/18

Account Name: PTO Account Number: 841

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Walk a Thon students will take up donations to walk laps at school.

If food and/or beverage items are being **sold to students during the school day**, they **must** meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- *This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.*
- *This fundraiser will not operate for more than fourteen (14) days in total.*
- *The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.*

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with **Oklahoma State Administration Code 210:10-3-112.**

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) _____

Manufacturer: _____

Purpose for which funds will be used: Funds will be used to purchase student incentives, rewards, computer software upgrades, classroom materials, continue ed for teachers, building and ground needs,

Name/Address of Vendor: WalMart, Sams, Amazon,

Items to be purchased in order to conduct the fundraiser: prizes for walk a thon, bikes, games, out door accessories.

Estimated INCOME: \$2,500 Fundraiser start date: March 25, 2018
 Less Estimated EXPENSES: \$500
 Estimated PROFIT: \$1,500 Fundraiser end date: May 17, 2018

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? _____ Are school district facilities required? _____ if yes a facility use permit must be completed.

Sponsor Signature: _____ Date: _____

Principal's Signature: J. Bel Date: 11/26/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017



RECEIVED
11-14-18 ag

e.



GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/12/18 Site: HS Unobligated Account Balance: 11,675¹² 89 11/14/18
 Account Name: HS Student Council Account Number: 899

Select One: Soliciting in School Only Soliciting in school & community Community Only
Concessions at Winter Formal

Describe the fundraiser to be conducted (items sold/activity planned, etc.)
Selling soda, candy- concession type items at the high Winter Formal

If food and/or beverage items are being sold to students during the school day, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with Oklahoma State Administration Code 210:10-3-112.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) candy bars, soda, hot chocolate, coffee, water bottles

Manufacturer: Sam's, Wal-Mart, Amazon

Purpose for which funds will be used: Stuco sponsored events

Name/Address of Vendor: _____
 Items to be purchased in order to conduct the fundraiser: candy bars, soda, sport drinks, hot chocolate, water bottles, coffee

Estimated INCOME: <u>700</u>	Fundraiser start date: <u>Dec. 11, 2018</u>
Less Estimated EXPENSES: <u>300</u>	
Estimated PROFIT: <u>400</u>	Fundraiser end date: <u>Dec. 15, 2018</u>

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? Saved for a later date Are _____

school district facilities required? Yes if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/13/18

Principal's Signature: [Signature] Date: 11-13-18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
 AF Fundraiser Request 12/2017

[Signature]



RECEIVED
11-12-18

f.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/7/18 Site: HS Unobligated Account Balance: 791.89

\$2,828.87
op 11/12/18

Account Name: Soccer Account Number: 897

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) selling a taco dinner during home basketball game

If food and/or beverage items are being **sold to students during the school day**, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with **Oklahoma State Administration Code 210:10-3-112.**

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) tortillas, taco meat, cheese, lettuce, onions, salsa, beans, etc.

Manufacturer: _____

Purpose for which funds will be used: fundraiser for soccer supplies, uniforms and equipment

Name/Address of Vendor: donated by parents

Items to be purchased in order to conduct the fundraiser: n/a- donated by players and parents

Estimated INCOME: <u>700</u>	Fundraiser start date: <u>1/14/19</u>
Less Estimated EXPENSES: <u>0.00</u>	
Estimated PROFIT: <u>700</u>	Fundraiser end date: <u>2/9/19</u>

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? given to students in need Are

school district facilities required? yes if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/7/18

Principal's Signature: _____ Date: _____

Athletic Director's Signature (if applicable): [Signature] Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



RECEIVED
11-9-18 GP

9.



GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11-7-18 Site: Guthrie High School Unobligated Account Balance: 1542.60 \$ 1050.13
Account Name: Drama Account Number: 913

2075
11-9-18

Select One: Soliciting in School Only Soliciting in school & community Community Only
Describe the fundraiser to be conducted (items sold/activity planned, etc.) Students will sell candy and snacks

If food and/or beverage items are being **sold to students during the school day**, they **must** meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with **Oklahoma State Administration Code 210:10-3-112.**

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) Candy and Snacks

Manufacturer: _____

Purpose for which funds will be used: workshops, contests, fees, dues, lodging, gas, subs, materials, dvds, vhs, equipment, costumes, props, plays, scripts, books, paint, tools, paper, brushes, markers, pens, misc. supplies.

Name/Address of Vendor: Walmart

Items to be purchased in order to conduct the fundraiser: Candy and Snacks

Estimated INCOME: 800.00 Fundraiser start date: Jan. 7th, 2019
Less Estimated EXPENSES: 1600.00
Estimated PROFIT: 800.00 Fundraiser end date: Jan. 18th, 2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? all should be sold Are _____

school district facilities required? no if yes a facility use permit must be completed.

Sponsor Signature: Shelley Berryman Date: 11/7/18

Principal's Signature: Chris [Signature] Date: 11-7-18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



h.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/30/18 Site: Central Unobligated Account Balance: 14345.00

Account Name: Central Activity Account Number: 802

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Central day at Missy's Donuts - 10% of the proceeds will go to Central Elementary

If food and/or beverage items are being sold to students during the school day, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014.

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
This fundraiser will not operate for more than fourteen (14) days in total.
The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies)

Manufacturer:

Purpose for which funds will be used: Classroom supplies and materials, items for student use, playground items

Name/Address of Vendor: Missy's Donuts 1122 N. Wentz, Guthrie, OK 73044

Items to be purchased in order to conduct the fundraiser: None

Estimated INCOME: 250.00 Fundraiser start date: Jan. 7, 2019
Less Estimated EXPENSES: 0

Estimated PROFIT: 250.00 Fundraiser end date: Feb. 8, 2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? N/A Are

school district facilities required? No if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/30/18

Principal's Signature: Date:

Athletic Director's Signature (if applicable): Date:

Board of Education Approval Date: AF Fundraiser Request 12/2017

[Signature]



6
i

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/30/18 Site: Central Unobligated Account Balance: 9959.00

Account Name: Central PTO Account Number: 803

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Boom A Rang Night for Central - 10% of the proceeds will go to Central Elementary

If food and/or beverage items are being **sold to students during the school day**, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with Oklahoma State Administration Code 210:10-3-112.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) _____

Manufacturer: _____

Purpose for which funds will be used: Classroom supplies and materials, items for student use, playground items

Name/Address of Vendor: Boom A Rang Diner 101 E. Oklahoma Ave, Guthrie, OK 73044

Items to be purchased in order to conduct the fundraiser: None

Estimated INCOME: 250.00 Fundraiser start date: Feb. 4, 2019
Less Estimated EXPENSES: 0

Estimated PROFIT: 250.00 Fundraiser end date: Mar. 8, 2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? N/A Are _____

school district facilities required? No if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/30/18

Principal's Signature: [Signature] Date: 11/30/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



RECEIVED
12-3-18



J.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/30/18 Site: Central Unobligated Account Balance: 9959.00
Account Name: Central PTO Account Number: 803

Select One: Soliciting in School Only Soliciting in school & community Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Quilt Raffle - tickets will be sold before and during PT conferences in January for a handmade quilt. A winner will be drawn.

If food and/or beverage items are being **sold to students during the school day**, they **must** meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: <https://foodplanner.healthiergeneration.org/calculator/>

Does the fundraiser have food items? Yes No If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
- This fundraiser will not operate for more than fourteen (14) days in total.
- The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with Oklahoma State Administration Code 210:10-3-112.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) _____

Manufacturer: _____

Purpose for which funds will be used: Classroom supplies and materials, items for student use, playground items

Name/Address of Vendor: (Quilter) Cynthia Hedges 1830 Tamara Road, Guthrie, OK 73044

Items to be purchased in order to conduct the fundraiser: None

Estimated INCOME: 250.00 Fundraiser start date: Jan. 7, 2019
Less Estimated EXPENSES: 0

Estimated PROFIT: 250.00 Fundraiser end date: March 15, 2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? N/A Are _____

school district facilities required? No if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/30/18

Principal's Signature: [Signature] Date: 11/30/18

Athletic Director's Signature (if applicable): _____ Date: _____

Board of Education Approval Date: _____
AF Fundraiser Request 12/2017

[Signature]



Handwritten initials in red ink.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Unobligated Account Balance: \$9711.83

Request Date: 11/12/18

Site: HS

Unobligated Account Balance: 899

Account Name: HS Student Council

Account Number:

Select One: [X] Soliciting in School Only [] Soliciting in school & community [] Community Only

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Winter Homecoming Wrestling- Jan. 7 through Basketball- Feb. 1 homecoming festivities

If food and/or beverage items are being sold to students during the school day, they must meet the Smart Snacks in Schools nutritional standards that went into effect across the country July 1st, 2014. You may use the Smart Snacks Calculator to see if your snack meets these standards: https://foodplanner.healthiergeneration.org/calculator/

Does the fundraiser have food items? Yes [X] No [] If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

- This fundraiser will not operate on the school campus during the times school breakfasts, lunches, dinners or after school snacks are being served.
This fundraiser will not operate for more than fourteen (14) days in total.
The individual or organization will provide documentation to the school of the food products sold to the students during the school day, which is defined as midnight to thirty (30) minutes after school ends.

Smart School Standards begin at midnight of the school day and end thirty (30) minutes after the school day ends. These standards apply to any fundraising events by organizations on school property. These standards do not apply thirty (30) minutes after school ends, on weekends and at off-campus fundraising events. Standards and exemptions are in accordance with Oklahoma State Administration Code 210:10-3-112.

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) candy suckers/grams, flowers, candy bars water, soda, shirts

Manufacturer: Sam's, Wal-Mart, Amazon, Gandy Inc

Purpose for which funds will be used: Stuco sponsored events

Name/Address of Vendor:
Items to be purchased in order to conduct the fundraiser: candy bars, soda, sport drinks, hot chocolate, coffe water bottles, clothing items-shirts, socks, scaves, hats

Estimated INCOME: 1500 Fundraiser start date: Dec. 24, 2018
Less Estimated EXPENSES: 1200
Estimated PROFIT: 300 Fundraiser end date: Feb. 2, 2019

I understand that when fundraiser is completed and after Sale Accountability Form must be completed and submitted to the BOE within 30 days of the close of the fundraiser.

What will happen to any items that are not sold? Saved for a later date Are

school district facilities required? Yes if yes a facility use permit must be completed.

Sponsor Signature: [Signature] Date: 11/12/18

Principal's Signature: [Signature] Date: 11-12-18

Athletic Director's Signature (if applicable): Date:

Board of Education Approval Date:
AF Fundraiser Request 12/2017

[Handwritten signature in blue ink]

Winter homecoming festivities for 2019 wrestling and basketball will take place Jan. 7 and Feb. 1 respectfully. During this time we plan to sell themed clothing items, i.e long sleeve shirts, and also candy or soda grams that can be sent to students during the school day. We would also like to sell Guthrie beach themed items in accordance with our theme “Under the Sea”.

TRANSFERS FOR BOARD APPROVAL
As of 11/30/2018

TO:	FROM:	REASON	\$AMOUNT
HS Stuco, 899	Vocal, 902	Parade entry	\$ 100.00
HS Stuco, 899	Class of 2021	Parade entry	\$ 20.00
HS Stuco, 899	Band, 859	Parade entry	\$100.00
HS Stuco, 899	Hall of Fame, 927	Parade entry	\$ 20.00



Guthrie Public Schools
ACTIVITY FUND
REQUEST FOR TRANSFER OF FUNDS
(Effective 2006)

Amount 100⁻

Date Requested 10/30/18

Transfer to: 899 / Student Council
Account Name & Number

Transfer from: 902 / Vocal
Account Name & Number

State Reason for Transfer Below

Parade entry fee

Sponsor's Signature: Bill Perry

President / Vice-Pres. Signature: _____

Treasurer/Secretary's Signature: _____

Principal's Signature: Chris Brando

Transfer # _____

Board Approved _____



11-12-18

Guthrie Public Schools
ACTIVITY FUND
REQUEST FOR TRANSFER OF FUNDS
(Effective 2006)

Amount 20-

Date Requested 10/30/18

Transfer to: Stuco / 899
Account Name & Number

Transfer from: Sophomore class /
Account Name & Number

State Reason for Transfer Below

Parade entry Fee

Sponsor's Signature: P. Kujala

President / Vice-Pres. Signature: Reece Robbings

Treasurer/Secretary's Signature: _____

Principal's Signature: Chris Strands

Transfer # _____

Board Approved _____



RECEIVED
11-19-18
of

Guthrie Public Schools
ACTIVITY FUND
REQUEST FOR TRANSFER OF FUNDS
(Effective 2006)

Amount 100-

Date Requested 10/30/18

Transfer to: Stuwo / #899
Account Name & Number

Transfer from: Band #859
Account Name & Number

State Reason for Transfer Below

Parade entry fee

Sponsor's Signature: [Signature]

President / Vice-Pres. Signature: _____

Treasurer/Secretary's Signature: _____

Principal's Signature: [Signature]

Transfer # _____

Board Approved _____



Guthrie Public Schools
ACTIVITY FUND
REQUEST FOR TRANSFER OF FUNDS
(Effective 2006)

Amount 20⁻

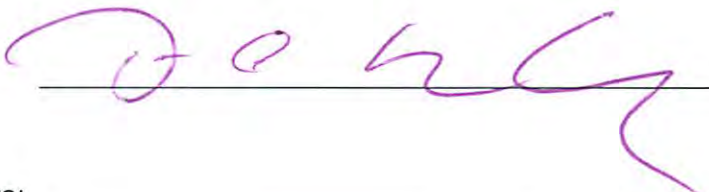
Date Requested 10/30/18

Transfer to: Stucco / 899
Account Name & Number

Transfer from: Hall of Fame / 927
Account Name & Number

State Reason for Transfer Below

Parade entry fee

Sponsor's Signature: 

President / Vice-Pres. Signature: _____

Treasurer/Secretary's Signature: _____

Principal's Signature: _____

Transfer # _____


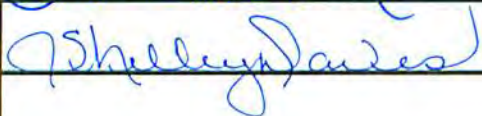
Board Approved _____

**Transportation Department
Fuel Bids
2018-2019**

DATE: <u>11-29-18</u>	TIME BIDS BEGAN: <u>8:00am</u>	AMOUNT NEEDED:
PO#: <u>2019-11-840</u>	TIME BIDS CLOSED: <u>8:40am</u>	DIESEL: <u>7,000</u>
		UNLEADED: <u>1,000</u>

COMPANY NAME	CONTACT PERSON	PHONE	UNLEADED	DIESEL
FUEL MASTERS	^{chris} KIT, BRIAN, CODY or HARDIN	1-866-455-3835	1.5847	1.8749
PENLEY OIL COMPANY	MIKE, SCOTT or GEORGEANN	235-7553	no bid	no bid
RED ROCK	JOANIE or TRICHA	677-3373	1.5953	1.8808
EARNHEART OIL & PROPANE	DUSTIN	405-612-2650	1.52	1.87

AMOUNT OF FUEL PURCHASED:	COMPANY BID AWARDED TO: <u>Earnheart Oil</u>	
UNLEADED FUEL: <u>1000 gal.</u>	PRICE PER GALLON: <u>1.52</u>	TOTAL AMT: <u>1520.00</u>
DIESEL FUEL: <u>7000 gal.</u>	PRICE PER GALLON: <u>1.87</u>	TOTAL AMT: <u>13,090.00</u>
		TOTAL PURCHASE: <u>14,610.00</u>

PER TELEPHONE BIDS RECEIVED BY: <u></u> <u></u>	COMMENTS:
---	-----------

Purchase Order Register

Options: Year: 2018-2019, Fund: GEN FUND-FOR OP, Date Range: 7/1/2018 - 6/30/2019, PO Range: 760 - 854

PO No	Date	Vendor No	Vendor	Description	Amount
760	11/05/2018	12899	O'REILLY AUTOMOTIVE STORES, INC.	DRUMS OF ANTIFREEZE	1,799.98
761	11/05/2018	40123	ROBERTS TRUCK CENTER OF OK LLC	LATEX GLOVES PER QUOTE/TRANSPORTATION	47.92
762	11/06/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/B. KNIGHT/JH	150.00
763	11/06/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/J. HOWARD/JH	150.00
764	11/06/2018	13545	SCHOLASTIC BOOK FAIRS, INC	\$150 CLASSROOM SUPPLIES/G. MYERS/CHARTER OAK	150.00
765	11/06/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/A. SHIPLEY/CHARTER OAK	143.96
766	11/06/2018	14207	WALMART COMMUNITY	OFFICE SUPPLIES/A. TERRY/JH	500.00
767	11/06/2018	41512	B & H FOTO & ELECTRONICS CORP.	HEADSETS FOR STUDY ISLAND USE/HS	96.48
768	11/06/2018	16003	VERNIER SOFTWARE AND TECHNOLOGY LLC	WINDMILL KITS AND PARTS/STEM/DARCY/JH	718.39
769	11/06/2018	13229	QUILL CORPORATION	OFFICE SUPPLIES/CHARTER OAK	255.00
770	11/06/2018	13183	PITSCO, INC	CLASS SUPPLIES/STEM/PETERMAN/JH	501.44
771	11/06/2018	17756	VEX ROBOTICS, INC	CLASSROOM SUPPLIES/STEM/DARCY/JH	283.65
772	11/06/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/A. INGLE/FOGARTY	149.43
773	11/06/2018	44088	REPRODUCTION ENTERPRISES, INC.	LIQUID NITROGEN/AG/DRAKE/HS	200.00
774	11/06/2018	41840	LAMINATING & BINDING SOLUT., INC.	LAMINATING FILM/FOGARTY	500.00
775	11/06/2018	12993	ARCHWAY TEXTBOOK DEPOSITORY	MATH TEXTBOOKS/HS	7,017.31
776	11/06/2018	15994	AMAZON CAPITAL SERVICES	SOCIAL STUDIES TEXTBOOKS/CENTRAL & FOGARTY	307.80
777	11/07/2018	14377	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS FOR LIBRARY/CHARTER OAK	4,961.00
778	11/07/2018	44107	COUGHLAN COMPANIES, LLC	BOOKS FOR LIBRARY/CHARTER OAK	8,547.42
779	11/07/2018	12682	MIDWEST BUS SALES, INC.	AIR VALVE KITS PER QUOTE/TRANSPORTATION	460.00
780	11/07/2018	12899	O'REILLY AUTOMOTIVE STORES, INC.	FLEET PARTS AND SUPPLIES/TRANSPORTATION	1,230.69
781	11/07/2018	44231	JAMES T. SPEARS	SEAT REPAIRS/TRANSPORTATION	490.00
782	11/07/2018	42234	CHALK'S TRUCK PARTS, INC.	HUB CAPS & BOOSTER PUMP PER QUOTE/TRANSPORTATION	614.00
783	11/07/2018	42351	DELCO DIESEL SERVICES, INC.	HAND PUMPS, SLACK ADJ KIT, COOLANT KIT/TRANSP	510.94
784	11/09/2018	15324	OKLAHOMA TECHNOLOGY ASSOCIATION	CONFERENCE REGISTRATIONS/BENSON/TECHN OLOGY	1,250.00
785	11/09/2018	11849	JERRY D. JONES	TOWING SERVICE/TRANSPORTATION	1,500.00
786	11/09/2018	12682	MIDWEST BUS SALES, INC.	HYDRAULIC CYLINDER REPAIRS TO BUS/TRANSPORTATION	1,257.68

Purchase Order Register

Options: Year: 2018-2019, Fund: GEN FUND-FOR OP, Date Range: 7/1/2018 - 6/30/2019, PO Range: 760 - 854

PO No	Date	Vendor No	Vendor	Description	Amount
787	11/09/2018	13229	QUILL CORPORATION	OFFICE SUPPLIES/MEGAPHONE/DRAKE/C HARTER OAK	655.00
788	11/09/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/D. LARUE/COTTERAL	131.33
789	11/12/2018	15926	DELL MARKETING L.P.	PRINTER TONER FOR MAIN OFFICE/HS	305.98
790	11/12/2018	16611	PENSKE COMMERCIAL VEHICLES, US, LLC	OUTLET TURBO TUBE/TRANSPORTATION	183.36
791	11/12/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/T. BENNETT/CENTRAL	150.00
792	11/12/2018	44070	JOHNNY'S SELECTED SEEDS	SEEDLING LIGHT CARTS/CARL PERKINS/AG/HS	2,130.00
793	11/12/2018	43580	DIGI SECURITY SYSTEMS LLC	ACCESS CONTROL/TECHNOLOGY	13,640.16
794	11/12/2018	44110	CDW LLC	BLANKET FOR SUPPLIES/TECHNOLOGY	10,000.00
795	11/12/2018	13752	BRENDA WILKINS	REPAIRS TO VEHICLE #63/TRANSPORTATION	1,000.00
796	11/12/2018	42234	CHALK'S TRUCK PARTS, INC.	CLEARANCE LIGHTS PER QUOTE/TRANSPORTATION	207.50
797	11/12/2018	16611	PENSKE COMMERCIAL VEHICLES, US, LLC	FRONT GRILL PER QUOTE/TRANSPORTATION	272.26
798	11/13/2018	15994	AMAZON CAPITAL SERVICES	WEIGHTED VEST FOR SP ED CLASSROOM USE	75.99
799	11/13/2018	15994	AMAZON CAPITAL SERVICES	CALCULATORS FOR CLASSROOM USE/SP ED	87.18
800	11/13/2018	40689	ORAL ROBERTS UNIVERSITY	REGISTRATION FOR SP ED CONF	50.00
801	11/13/2018	16975	GPS GENERAL FUND	GT Trip/JH/Transportation/Subs	0.00
802	11/14/2018	42687	CRISIS PREVENTION INSTITUTE, INC.	RECERTIFICATION FOR CPI TRAINER/SP ED	879.00
803	11/14/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/S. COCHRANE/JH	150.00
804	11/14/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/B. MORRIS/JH	148.79
805	11/14/2018	12171	LAKESHORE LEARNING MATERIALS	\$150 CLASSROOM SUPPLIES/C. CRAWFORD/FOGARTY	150.00
806	11/14/2018	17900	NORTHWEST EVALUATION ASSOCIATION	MAP Testing/MATH, READING, LANGUAGE, SCIENCE	19,610.00
807	11/14/2018	12936	OKLA. ASSOC. FOR PUPIL TRANS.	ONLINE TRAINING/TRANSPORTATION	45.00
808	11/14/2018	41958	ACT.ORG	ACT TESTS FOR JUNIOR HIGH	3,185.00
809	11/14/2018	44247	MACKIN BOOK COMPANY	LIBRARY BOOKS/FIELDS/GUES	1,100.00
810	11/15/2018	10135	MIDAMERICA BOOKS	BOOKS FOR LIBRARY/FIELDS/GUES	760.00
811	11/15/2018	14377	FOLLETT SCHOOL SOLUTIONS, INC	BARCODES FOR LIBRARY BOOKS/FIELDS/GUES	100.00
812	11/15/2018	12682	MIDWEST BUS SALES, INC.	WINDOW SLIDE CLIPS PER QUOTE/TRANSPORTATION	150.00
813	11/15/2018	13674	SOUTHEASTERN CAREER APPAREL	DRESSES FOR CHOIR/PERRING/HS	1,650.00
814	11/15/2018	42374	DISCOVERY EDUCATION, INC.	LICENSE RENEWAL/GUES	2,600.00

Purchase Order Register

Options: Year: 2018-2019, Fund: GEN FUND-FOR OP, Date Range: 7/1/2018 - 6/30/2019, PO Range: 760 - 854

PO No	Date	Vendor No	Vendor	Description	Amount
815	11/15/2018	12682	MIDWEST BUS SALES, INC.	CHASSIS MODULE & BRAKE SWITCHES/TRANSPORTATION	577.94
816	11/15/2018	14201	WALKER TIRE DTR LLC	DISTRICT FLEET TIRES AND SERVICE/TRANSPORTATION	500.00
817	11/16/2018	43510	HOOTEN OIL COMPANY, INC	DIESEL EXHAUST FLUID/TRANSPORTATION	395.25
818	11/16/2018	12899	O'REILLY AUTOMOTIVE STORES, INC.	DISTRICT FLEET PARTS AND SUPPLIES/TRANSPORTATION	1,000.00
819	11/26/2018	12171	LAKESHORE LEARNING MATERIALS	\$150 CLASSROOM SUPPLIES/G. SCHWENN/CHARTER OAK	150.00
820	11/26/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/P. KLIEWER/CHARTER OAK	150.00
821	11/26/2018	15571	STAPLES CONTRACT & COMMERCIAL, INC.	CHROMEBOOK CART/COCHRANE/JH	755.16
822	11/26/2018	14207	WALMART COMMUNITY	BLANKET PO FOR CLASSROOM SUPPLIES/OWEN/FACS/JH	2,500.00
823	11/27/2018	12682	MIDWEST BUS SALES, INC.	ADD'L REPAIRS TO BUS #3/TRANSPORTATION	1,154.41
824	11/27/2018	16611	PENSKE COMMERCIAL VEHICLES, US, LLC	WIRING REPAIRS TO #46/TRANSPORTATION	500.00
825	11/27/2018	12682	MIDWEST BUS SALES, INC.	VALVES, SOLENOID, CYLINDERS PER QUOTE/TRANSP	750.00
826	11/27/2018	12682	MIDWEST BUS SALES, INC.	OVERHEAD ROD AND ROLL PIN PER QUOTE/TRANSP	120.00
827	11/27/2018	44253	SMARTDRAW GROUP, LLC	SMARTDRAW SOFTWARE/TECHNOLOGY	349.75
828	11/27/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/Y. BURRIS/HS	150.00
829	11/27/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/A. SHULTS/FOGARTY	150.00
830	11/27/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/T. WALLRAVEN/FOGARTY	150.00
831	11/27/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/M. REDUS/HS	150.00
832	11/27/2018	12910	OFFICE DEPOT, INC.	\$150 CLASSROOM SUPPLIES/K. HESTER/HS	150.00
833	11/27/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/A. PERRING/FOGARTY	148.96
834	11/27/2018	12993	ARCHWAY TEXTBOOK DEPOSITORY	MATH TEXTBOOKS/COTTERAL	104.90
835	11/27/2018	13991	THOMPSON SCHOOL BOOK DEPOSITORY	READING TEXTBOOKS/COTTERAL	4,921.13
836	11/28/2018	17552	ULINE, INC.	SPILL KIT DRUM/TRANSPORTATION	465.68
837	11/28/2018	12936	OKLA. ASSOC. FOR PUPIL TRANS.	ONLINE TRAINING/TRANSPORTATION	45.00
838	11/28/2018	12171	LAKESHORE LEARNING MATERIALS	\$150 CLASSROOM SUPPLIES/M. MABREY/CHARTER OAK	140.45
839	11/28/2018	44159	STATE OF OKLAHOMA OBESPA	SPEECH LANGUAGE LICENSE RENEWAL/SPED	85.00
840	11/29/2018	44033	EARNHEART CRESCENT LLC	FUEL PER BID/TRANSPORTATION	14,610.00

Purchase Order Register

Options: Year: 2018-2019, Fund: GEN FUND-FOR OP, Date Range: 7/1/2018 - 6/30/2019, PO Range: 760 - 854

PO No	Date	Vendor No	Vendor	Description	Amount
841	11/29/2018	16740	BLUMENTHAL AUTOMATIC	TRANSMISSION REPAIRS TO BUS #53/TRANSPORTATION	4,458.46
842	11/29/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/J. JENSEN/HS	150.00
843	11/29/2018	17992	WESTERN GLASS & ATV, INC.	WINDSHIELD FOR BUS #2/TRANSPORTATION	675.00
844	11/29/2018	13969	THE RAILROAD YARD, INC.	1/2" ROUND STOCK COLD ROLL/TRANSPORTATION	214.00
845	11/29/2018	12682	MIDWEST BUS SALES, INC.	ELBOWS AND UNIONS PER QUOTE/TRANSPORTATION	236.10
846	11/29/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/A. BENTON/CHARTER OAK	150.00
847	11/29/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/D. BLACK/COTTERAL	129.93
848	11/30/2018	11204	DT MANAGEMENT, LLC	HOTEL FOR CPI RE-CERTIFICATION/BRANDON/SPED	150.00
849	11/30/2018	83566	BRENDA DEEANN BRANDON	PER DIEM FOR CPI RE-CERT/TULSA/B. BRANDON/SPED	30.00
850	11/30/2018	44250	THERATOVS INC	PHYSICAL THERAPY EQUIPMENT FOR SP ED CLASSROOM	293.00
851	11/30/2018	15994	AMAZON CAPITAL SERVICES	\$150.00 CLASSROOM SUPPLIES/C. HEDGE/CENTRAL	150.00
852	12/03/2018	44170	THOMAS BRENTON MALOY	BUS SEATS REPAIR/TRANSPORTATION	2,188.50
853	12/03/2018	15994	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES/TITLE VI/ADMIN	69.51
854	12/03/2018	16611	PENSKE COMMERCIAL VEHICLES, US, LLC	EGR VALVE GASKETS PER QUOTE/TRANSPORTATION	292.10
Non-Payroll Total:					\$132,569.87
Payroll Total:					\$0.00
Report Total:					\$132,569.87

Purchase Order Register

Options: Year: 2018-2019, Fund: Building, Date Range: 7/1/2018 - 6/30/2019, PO Range: 219 - 260

PO No	Date	Vendor No	Vendor	Description	Amount
219	11/05/2018	44013	CENTRAL OKLAHOMA WINNELSON	PORTABLE AIR COMPRESSOR	368.98
220	11/05/2018	15969	SOUTHWEST PAPER, INC - OKC	FLOOR SIGNS & MOP BUCKETS	124.52
221	11/05/2018	44013	CENTRAL OKLAHOMA WINNELSON	SINK AND PLUMBING SUPPLIES FOR JH	282.10
222	11/07/2018	17747	ROBERT L HINER	REFINISHING GYM FLOOR/ATHLETICS/JH	2,200.00
223	11/07/2018	17747	ROBERT L HINER	REFINISHING GYM FLOOR/ATHLETICS/HS	2,200.00
224	11/08/2018	42241	SETON IDENTIFICATION PRODUCTS	WATCH YOUR STEP SIGNS/COTTERAL	42.89
225	11/08/2018	13646	CAROLYN BLACK HALLER	TRAFFIC SIGNS FOR COTTERAL	160.00
226	11/08/2018	15969	SOUTHWEST PAPER, INC - OKC	CUSTODIAL SUPPLIES	198.82
227	11/08/2018	15969	SOUTHWEST PAPER, INC - OKC	VACUUMS AND FLOOR FINISH	1,315.00
228	11/08/2018	43973	CHRISTOPHER CODY HAYES	TREE TRIMMING AND REMOVAL AT HIGH SCHOOL	1,025.00
229	11/12/2018	17387	BRADFORD INDUSTRIAL SUPPLY CORP	DISTRICT HVAC PARTS AND SUPPLIES	1,000.00
230	11/12/2018	42501	EARTHSMART CONTROLS, LLC	HVAC CONTROLS SERVICE AND REPAIRS	2,500.00
231	11/12/2018	17450	ALL COMMERCIAL OPENINGS, INC.	DOOR FOR HOG BUILDING	300.00
232	11/12/2018	11619	HOME DEPOT CREDIT SERVICES	SHELVING FOR GUES CUSTODIAL CLOSETS	159.96
233	11/12/2018	15369	SCHINDLER ELEVATOR CORPORATION	ELEVATOR AND LIFT REPAIRS AND SERVICE	2,000.00
234	11/14/2018	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT PARTS AND SUPPLIES	1,500.00
235	11/14/2018	42241	SETON IDENTIFICATION PRODUCTS	SIGN, POST AND CHAIN FOR COTTERAL	305.37
236	11/14/2018	10129	NORTHUP AUTO PARTS & MACHINE	DISTRICT PARTS AND SUPPLIES	1,000.00
237	11/14/2018	17447	HUNTER MECHANICAL & CONTROLS, INC.	DISTRICT HVAC /BOILER REPAIRS	2,500.00
238	11/14/2018	43801	6-L MECHANICAL	DISTRICT HVAC/BOILER REPAIRS	2,500.00
239	11/14/2018	14189	VOSS ELECTRIC CO.	DISTRICT ELECTRICAL AND EMERGENCY DEVICE SUPPLIES	500.00
240	11/14/2018	11619	HOME DEPOT CREDIT SERVICES	PORTABLE HEATERS	399.70
241	11/14/2018	44194	MERRIFIELD OFFICE SOLUTIONS	CHAIRS FOR ADMIN BOARD ROOM	4,200.00
242	11/14/2018	10087	AMERICAN PLANT PRODUCTS & SERVICES	SHUTTER MOTORS FOR GREENHOUSE	525.00
243	11/15/2018	44086	REID PRINTING, INC	SITE EVACUATION MAPS	750.00
244	11/16/2018	44065	FIRETROL PROTECTION SYSTEMS, INC.	FOGARTY FIRE ALARM CAD DRAWINGS & DESIGN	4,960.00
245	11/27/2018	11453	W. W. GRAINGER	THERMOSTATS FOR DISTRICT	1,403.52
246	11/27/2018	16934	BRANCH'S HEATING & AIR	INDUCER MOTOR FOR JR HIGH	382.00
247	11/27/2018	43973	CHRISTOPHER CODY HAYES	TREE SERVICE AT CHARTER OAK	2,250.00
248	11/27/2018	15994	AMAZON CAPITAL SERVICES	EXHAUST FANS AND VENTS FOR JR HIGH	192.50
249	11/27/2018	44242	ROSE STATE COLLEGE	DEQ WASTEWATER TWO DAY TRAINING DEC 12 & 13	404.00

Purchase Order Register

Options: Year: 2018-2019, Fund: Building, Date Range: 7/1/2018 - 6/30/2019, PO Range: 219 - 260

PO No	Date	Vendor No	Vendor	Description	Amount
250	11/28/2018	16626	JOHN HUDSON	DISTRICT LAWN SERVICES	1,500.00
251	11/28/2018	43973	CHRISTOPHER CODY HAYES	DISTRICT LAWN SERVICES	2,000.00
252	11/28/2018	44013	CENTRAL OKLAHOMA WINNELSON	LAVATORY FAUCET AND RISERS FOR HIGH SCHOOL	127.89
253	11/29/2018	12899	O'REILLY AUTOMOTIVE STORES, INC.	DISTRICT PARTS AND SUPPLIES	500.00
254	11/29/2018	17921	SCHOOL HEALTH CORPORATION	AED BATTERIES AND PADS	1,463.65
255	11/29/2018	43749	TREAT'S SOLUTIONS, LLC	32 GAL TUFF TRASH CANS	241.50
256	11/29/2018	43749	TREAT'S SOLUTIONS, LLC	DISTRICT ROLL TOWELS AND HAND SOAP	4,716.25
257	12/03/2018	12910	OFFICE DEPOT, INC.	OPERATIONS OFFICE SUPPLIES	99.16
258	12/03/2018	44013	CENTRAL OKLAHOMA WINNELSON	PLUMBING SUPPLIES	138.48
259	12/03/2018	42241	SETON IDENTIFICATION PRODUCTS	BUS LOADING/UNLOADING SIGNS FOR FAVER	53.65
260	12/03/2018	17491	ENGINEERED EQUIPMENT, INC.	HVAC PARTS FOR HS RM #40	935.00
Non-Payroll Total:					\$49,424.94
Payroll Total:					\$0.00
Report Total:					\$49,424.94

Purchase Order Register

Options: Year: 2018-2019, Fund: CHILD NUTRITION FUND, Date Range: 7/1/2018 - 6/30/2019, PO Range: 14 - 14

PO No	Date	Vendor No	Vendor	Description	Amount
14	11/06/2018	12910	OFFICE DEPOT, INC.	CHAIR FOR KITCHEN MANAGER/CHARTER OAK	150.00
Non-Payroll Total:					\$150.00
Payroll Total:					\$0.00
Report Total:					\$150.00

Purchase Order Register

Options: Year: 2018-2019, Fund: Building Bond 2017, Date Range: 7/1/2018 - 6/30/2019, PO Range: 18 - 18

PO No	Date	Vendor No	Vendor	Description	Amount
18	11/14/2018	44157	POPE CONTRACTING, INC.	CHANGE ORDER NO. 2/JUNIOR HIGH PROJECT 1816	14,205.74
Non-Payroll Total:					\$14,205.74
Payroll Total:					\$0.00
Report Total:					\$14,205.74

Purchase Order Register

Options: Year: 2018-2019, Fund: CASUALTY/FLOOD INS. RECOVERY, Date Range: 7/1/2018 - 6/30/2019, PO Range: 3 - 4

PO No	Date	Vendor No	Vendor	Description	Amount
3	11/09/2018	42077	DESHIELDS TRUCK SERVICE, INC.	REPAIRS TO #53	5,465.49
4	11/12/2018	13752	BRENDA WILKINS	REPAIRS TO VEHICLE #63	1,317.25
Non-Payroll Total:					\$6,782.74
Payroll Total:					\$0.00
Report Total:					\$6,782.74

Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2018-2019, ReferenceDate: PO Approval Date, Date Range: 11/6/2018 - 12/3/2018, PO Range: 1 - 759, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
223	07/17/2018	44123	OKLAHOMA VISUAL GRAPHICS, LLC	VEHICLE DECALS/TRANSPORTATION	-106.24
318	08/07/2018	43792	DEREK JOHNSON	MARCHING PERCUSSION CLINICIAN/BAND	-100.00
377	08/21/2018	15618	WEST MUSIC CO, INC.	MUSIC CLASS SUPPLIES/ART ESCAPE GRANT	-109.59
378	08/21/2018	12173	LAMPTON WELDING SUPPLY COMPANY, INC	SHOP MATERIALS/AG/HS	6.91
408	08/23/2018	12387	LOWE'S COMPANIES, INC.	COUNTERTOP MATERIALS FOR AG OFFICE/HS	-52.87
493	09/10/2018	44152	JAYLENE SMITH	BUS NUMBERS/TRANSPORTATION	-10.00
504	09/10/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/T. BLEWETT/COTTERAL	-0.18
543	09/11/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/M. CAMPBELL/COTTERAL	-0.39
555	09/13/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/B. PAUL/JH	-26.82
563	09/17/2018	83904	JESSICA NICOLE MAKER	MILEAGE REIMBURSEMENT/PI MEETING/MAKER/HS	2.97
565	09/18/2018	12031	MT LIBRARY SERVICES	SUBSCRIPTIONS/BOOKS/LIBRARY/ FIELDS/GUES	-0.08
581	09/18/2018	13229	QUILL CORPORATION	OFFICE SUPPLIES/CHARTER OAK	-0.23
584	09/19/2018	40545	W2015/FARGO HOTELS REALTY, LP	HOTEL FOR TULSA STATE FAIR/DRAKE/AG/HS	-223.55
587	09/19/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/C. BROWN/COTTERAL	-0.53
588	09/20/2018	40545	W2015/FARGO HOTELS REALTY, LP	HOTEL FOR TULSA STATE FAIR/RENNICK/AG/HS	14.60
591	09/20/2018	15994	AMAZON CAPITAL SERVICES	\$50 CLASSROOM SUPPLIES/E. HARRIS/CENTRAL	-3.01
613	09/21/2018	14377	FOLLETT SCHOOL SOLUTIONS, INC	LIBRARY BOOKS/HUDSON/HS	-178.41
624	09/26/2018	14207	WALMART COMMUNITY	\$150 CLASSROOM SUPPLIES/C. ADAMS-PAYNE/GUES	-0.76
630	09/27/2018	12387	LOWE'S COMPANIES, INC.	SHOP SUPPLIES & MATERIALS/AG/HS	-152.46
638	09/27/2018	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/B. DEARING/JH	-14.18
641	09/27/2018	17727	PROJECT LEAD THE WAY, INC.	FLIGHT & SPACE SUPPLIES/PETERMAN/STEM/JH	193.00
648	10/01/2018	41388	CITIBANK\TRACTOR SUPPLY CREDIT PLAN	JACK FOR SHEEP TRAILER/DRAKE/AG/HS	-45.02

Non-Payroll Total:	(\$806.84)
Payroll Total:	\$0.00
Report Total:	(\$806.84)

Change Order Listing

Options: Fund: Building, Year: 2018-2019, ReferenceDate: PO Approval Date, Date Range: 11/6/2018 - 12/3/2018, PO Range: 1 - 218, Include Negative Changes: True


PO No	Date	Vendor No	Vendor	Description	Amount
2	07/01/2018	17852	ROBERT L & BRUCE L WYCKOFF	TRACTOR SERVICE	-207.06
31	07/01/2018	16626	JOHN HUDSON	MOWING SERVICES	510.00
117	08/29/2018	44248	CBS MANHATTAN, LLC	DOOR HINGE FOR FFA FARM BUILDING	-30.83
146	09/13/2018	44239	SHAWNEE LIGHTING LLC	LIGHTING SYSTEM/SOFTBALL FIELD/ATHLETICS	-2,859.80
147	09/18/2018	12387	LOWE'S COMPANIES, INC.	PAINT AND SUPPLIES FOR ATHLETIC FIELDS	348.37
Non-Payroll Total:					(\$2,239.32)
Payroll Total:					\$0.00
Report Total:					(\$2,239.32)

ACTIVITY FUND – FUND 60
BANK RECONCILIATION – FARMERS & MERCHANTS BANK
As of 11/30/2018

<u>GENERAL LEDGER ACCOUNT</u>		<u>BANK RECONCILIATION</u>	
Balance (11/01/18)	\$645,504.40	Balance per bank statement As of (11/30/18)	\$660,919.25
Add Receipts	\$108,354.45	Add Deposits in Transit	\$ 3,173.73
Less Checks Written	\$ 169,534.67	less O/S Checks	\$ 79,768.80
Adjustments	\$	*Adjustments	\$
		Bank correction	\$
Balance per Ledger	\$584,324.18	Balance per Ledger	\$584,324.18

Adjustment/Correction explanations:

This information is accurate and correct to the best of my knowledge.



 Activity Fund Clerk

12-3-18

 Date

Guthrie Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2018 - 11/30/2018

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 CENTRAL FACULTY	\$884.55	\$56.10	\$0.00	\$386.00	\$554.65	\$75.00	\$479.65
802 CENTRAL ACTIVITY	\$23,853.78	\$122.00	\$0.00	\$6,125.63	\$17,850.15	\$3,794.00	\$14,056.15
803 CENTRAL PTO	\$11,725.96	\$871.74	\$0.00	\$468.28	\$12,129.42	\$2,337.27	\$9,792.15
804 COTTERAL PTO	\$13,794.36	\$672.35	\$0.00	\$2,934.29	\$11,532.42	\$3,170.16	\$8,362.26
805 COTTERAL ACTIVITY	\$25,267.12	\$960.33	\$0.00	\$9,823.17	\$16,404.28	\$4,319.00	\$12,085.28
806 COTTERAL FACULTY	\$491.32	\$0.00	\$0.00	\$0.00	\$491.32	\$0.00	\$491.32
808 FOGARTY PARENTS ORG.	\$19,582.69	\$901.60	\$0.00	\$1,999.76	\$18,484.53	\$15,109.34	\$3,375.19
809 FOGARTY ACTIVITY	\$31,577.71	\$1,160.05	\$0.00	\$12,801.06	\$19,936.70	\$2,051.08	\$17,885.62
810 FOGARTY FACULTY	\$722.27	\$51.15	\$0.00	\$0.00	\$773.42	\$0.00	\$773.42
811 Elem Snack Grant	\$1,586.89	\$0.00	\$0.00	\$0.00	\$1,586.89	\$0.00	\$1,586.89
812 GUES ACTIVITY	\$37,477.38	\$2,292.00	\$0.00	\$11,133.74	\$28,635.64	\$6,794.95	\$21,840.69
813 GUES FACULTY	\$1,854.90	\$159.95	\$0.00	\$0.00	\$2,014.85	\$0.00	\$2,014.85
814 GUES HONOR CHOIR	\$462.93	\$0.00	\$0.00	\$0.00	\$462.93	\$0.00	\$462.93
815 GUES PARENTS ORG.	\$14,723.89	\$2,909.36	\$0.00	\$1,115.28	\$16,517.97	\$2,380.88	\$14,137.09
816 GHS SPECIAL KIDS	\$361.01	\$0.00	\$0.00	\$0.00	\$361.01	\$0.00	\$361.01
817 ART JUNIOR HIGH	\$28.60	\$0.00	\$0.00	\$0.00	\$28.60	\$0.00	\$28.60
818 JH BUILDERS CLUB	\$317.10	\$0.00	\$0.00	\$0.00	\$317.10	\$0.00	\$317.10
819 ATHLETICS JUNIOR HIGH	\$8,443.30	\$2,552.00	\$0.00	\$3,433.91	\$7,561.39	\$10,568.08	(\$3,006.69)
820 GOLF JUNIOR HIGH	\$2,483.49	\$0.00	\$0.00	\$0.00	\$2,483.49	\$0.00	\$2,483.49
821 FHA JUNIOR HIGH	\$2,407.41	\$0.00	\$0.00	\$0.00	\$2,407.41	\$0.00	\$2,407.41
822 HONOR SOCIETY JR HIGH	\$2,791.36	\$0.00	\$0.00	\$0.00	\$2,791.36	\$0.00	\$2,791.36
823 JR HIGH ACCOUNT	\$3,633.77	\$0.00	\$0.00	\$0.00	\$3,633.77	\$4,024.40	(\$390.63)
824 JR HIGH FACULTY	\$2,118.14	\$0.00	\$0.00	\$152.67	\$1,965.47	\$109.00	\$1,856.47
825 LIBRARY JR HIGH	\$2,050.82	\$0.00	\$0.00	\$0.00	\$2,050.82	\$169.95	\$1,880.87
826 LEARN 2 LOVE	\$21,580.35	\$215.00	\$0.00	\$240.00	\$21,555.35	\$1,000.00	\$20,555.35
827 CHEERLEADERS JR HIGH	\$2,903.32	\$0.00	\$0.00	\$0.00	\$2,903.32	\$0.00	\$2,903.32
830 STUCO JH	\$4,636.32	\$0.00	\$0.00	\$87.60	\$4,548.72	\$425.00	\$4,123.72
831 T.S.A. JR HIGH	\$1,481.46	\$0.00	\$0.00	\$0.00	\$1,481.46	\$0.00	\$1,481.46
832 YEARBOOK JR HIGH	\$3,029.32	\$182.00	\$0.00	\$0.00	\$3,211.32	\$5,000.00	(\$1,788.68)
834 JR HIGH ACADEMIC TEAM	\$170.74	\$0.00	\$0.00	\$0.00	\$170.74	\$0.00	\$170.74
840 CHARTER OAK ACTIVITY	\$20,405.56	\$1,417.17	\$0.00	\$5,676.44	\$16,146.29	\$14,890.90	\$1,255.39
841 CHARTER OAK PTO	\$4,785.93	\$2,464.27	\$0.00	\$498.42	\$6,751.78	\$5,951.58	\$800.20
842 CHARTER OAK FACULTY	\$724.00	\$20.00	\$0.00	\$95.00	\$649.00	\$0.00	\$649.00
850 ACADEMIC TEAM HS	\$94.30	\$134.00	\$0.00	\$0.00	\$228.30	\$50.00	\$178.30
851 ART CLUB HS	\$8,516.42	\$50.00	\$0.00	\$188.89	\$8,377.53	\$0.00	\$8,377.53
852 ATHLETICS HS	\$78,909.14	\$1,615.59	\$0.00	\$12,796.88	\$67,727.85	\$34,924.09	\$32,803.76
853 HS CHEER	\$4,704.94	\$0.00	(\$100.00)	\$416.24	\$4,188.70	\$727.83	\$3,460.87
854 FOOTBALL CAMP	\$4,391.83	\$0.00	\$0.00	\$0.00	\$4,391.83	\$0.00	\$4,391.83
855 TENNIS HS	\$14,548.35	\$1,185.00	\$0.00	\$3,170.35	\$12,563.00	\$336.79	\$12,226.21
856 GHS LIBRARY	\$275.77	\$0.00	\$0.00	\$0.00	\$275.77	\$0.00	\$275.77
858 GHS LINK CREW	\$273.59	\$0.00	\$0.00	\$0.00	\$273.59	\$0.00	\$273.59
859 BAND (OPERATING) HS	\$13,268.89	\$2,777.00	\$0.00	\$11,596.72	\$4,449.17	\$2,865.00	\$1,584.17
860 CLASS OF 2021 HS	\$1,315.71	\$0.00	\$0.00	\$0.00	\$1,315.71	\$0.00	\$1,315.71
863 CLASS OF 2019 HS	\$9,968.88	\$0.00	(\$60.00)	\$0.00	\$9,908.88	\$607.00	\$9,301.88
864 GHS ALUMNI ACCOUNT	\$6,571.89	\$0.00	\$0.00	\$0.00	\$6,571.89	\$0.00	\$6,571.89
865 CLASS OF 2022 HS	\$2,192.24	\$0.00	\$0.00	\$0.00	\$2,192.24	\$1,062.00	\$1,130.24
869 ENGLISH CLUB	\$1,543.83	\$0.00	\$0.00	\$0.00	\$1,543.83	\$50.00	\$1,493.83
870 HS FACULTY/COURTESY ACCOUNT	\$1,841.68	\$385.05	\$0.00	\$293.38	\$1,933.35	\$467.26	\$1,466.09
871 HS STUDENT PANTRY	\$13,073.47	\$0.00	\$0.00	\$0.00	\$13,073.47	\$2,527.39	\$10,546.08
872 CLASS OF 2020	\$3,168.90	\$150.00	(\$40.00)	\$0.00	\$3,278.90	\$0.00	\$3,278.90
876 FFA 4H BOOSTER CLUB HS	\$54,273.25	\$1,750.00	\$0.00	\$5,295.53	\$50,727.72	\$500.00	\$50,227.72
877 FFA HS	\$7,246.53	\$58,142.00	\$0.00	\$47,068.86	\$18,319.67	\$7,745.21	\$10,574.46
878 FCCLA (FHA) HS	\$1,784.60	\$387.25	\$0.00	\$496.90	\$1,674.95	\$558.16	\$1,116.79
879 FOREIGN LANGUAGE SPAN HS	\$5,157.44	\$250.00	\$0.00	\$25.00	\$5,382.44	\$3,150.00	\$2,232.44

Guthrie Public Schools
Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2018 - 11/30/2018

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
880 XC Bluecrew	\$3,444.85	\$390.00	\$0.00	\$1,409.44	\$2,425.41	\$960.00	\$1,465.41
881 Lady Jays Basketball	\$2,075.18	\$6,124.00	\$0.00	\$0.00	\$8,199.18	\$4,367.98	\$3,831.20
882 GUTHRIE RUNNING CLUB HS	\$1,033.09	\$33.67	\$0.00	\$0.00	\$1,066.76	\$0.00	\$1,066.76
883 HERITAGE CLUB HS	\$2,030.75	\$25.00	\$0.00	\$92.79	\$1,962.96	\$373.21	\$1,589.75
884 HIGH SCHOOL ACCOUNT	\$15,026.67	\$491.38	\$0.00	\$508.68	\$15,009.37	\$3,706.06	\$11,303.31
885 STUDENT SUPPORT HS	\$2,896.72	\$305.05	\$0.00	\$47.76	\$3,154.01	\$51.74	\$3,102.27
886 HONOR SOCIETY HS	\$1,966.95	\$0.00	\$0.00	\$0.00	\$1,966.95	\$0.00	\$1,966.95
889 KEY CLUB HS	\$574.28	\$40.00	\$0.00	\$143.00	\$471.28	\$0.00	\$471.28
892 MATH OF FINANCE	\$43.58	\$15.65	\$0.00	\$0.00	\$59.23	\$0.00	\$59.23
893 MU ALPHA THETA HS	\$2,412.26	\$785.50	\$0.00	\$1,149.92	\$2,047.84	\$577.58	\$1,470.26
895 JROTC HS	\$4,419.44	\$0.00	\$0.00	\$429.80	\$3,989.64	\$200.00	\$3,789.64
897 SOCCER CLUB HS	\$2,742.87	\$86.00	\$0.00	\$0.00	\$2,828.87	\$1,000.00	\$1,828.87
898 SCIENCE CLUB HS	\$10,141.82	\$335.00	\$0.00	\$949.28	\$9,527.54	\$1,176.05	\$8,351.49
899 STUDENT COUNCIL HS	\$17,200.18	\$1,064.00	\$220.00	\$5,902.02	\$12,582.16	\$2,870.33	\$9,711.83
900 CAMPUS BEAUTIFICATION HS	\$9,942.63	\$100.00	\$0.00	\$0.00	\$10,042.63	\$348.00	\$9,694.63
902 VOCAL HS	\$2,911.87	\$2,654.00	\$0.00	\$2,590.35	\$2,975.52	\$2,333.00	\$642.52
904 YEARBOOK HS	\$8,829.92	\$856.00	\$0.00	\$60.00	\$9,625.92	\$490.00	\$9,135.92
907 HS MEMORIAL FUND	\$73.92	\$0.00	\$0.00	\$0.00	\$73.92	\$0.00	\$73.92
908 VOCAL TRIP ACCOUNT HS	\$58.14	\$0.00	\$0.00	\$0.00	\$58.14	\$0.00	\$58.14
911 FFA BUILDING FUND	\$3,205.84	\$0.00	\$0.00	\$0.00	\$3,205.84	\$430.46	\$2,775.38
913 DRAMA HS	\$2,113.73	\$0.00	(\$20.00)	\$888.60	\$1,205.13	\$350.00	\$855.13
922 COURTESY COMMITTEE ADMIN	\$79.53	\$0.00	\$0.00	\$0.00	\$79.53	\$75.00	\$4.53
925 GENERAL FUND REFUND	\$2,517.30	\$33.00	\$0.00	\$0.00	\$2,550.30	\$0.00	\$2,550.30
927 HALL OF FAME BANQUET	\$658.97	\$120.00	\$0.00	\$750.00	\$28.97	\$0.00	\$28.97
929 DISTRICT SPECIAL OLYMPICS	\$27,608.46	\$0.00	\$0.00	\$320.74	\$27,287.72	\$2,154.26	\$25,133.46
932 SUMMER SCHOOL HS	\$1,515.00	\$0.00	\$0.00	\$0.00	\$1,515.00	\$0.00	\$1,515.00
933 FAVER C&C	\$216.78	\$0.00	\$0.00	\$0.00	\$216.78	\$0.00	\$216.78
934 TRANSPORTATION C&C	\$2,764.65	\$836.75	\$0.00	\$868.59	\$2,732.81	\$1,208.50	\$1,524.31
935 VENDING MACHINE ADMIN	\$597.78	\$52.10	\$0.00	\$0.00	\$649.88	\$544.95	\$104.93
937 FAVER ACTIVITY	\$72.27	\$0.00	\$0.00	\$0.00	\$72.27	\$0.00	\$72.27
938 NATIVE AMERICAN PARENT COM	\$205.72	\$0.00	\$0.00	\$0.00	\$205.72	\$0.00	\$205.72
940 ADMINISTRATION MISC	\$9,381.95	\$392.59	\$0.00	\$120.00	\$9,654.54	\$466.26	\$9,188.28
942 C.N. CLEARING ACCT	\$5,261.90	\$9,781.80	\$0.00	\$14,983.70	\$60.00	\$7,337.20	(\$7,277.20)
Total	\$645,504.40	\$108,354.45	\$0.00	\$169,534.67	\$584,324.18	\$168,761.90	\$415,562.28

CONTRACT

THIS AGREEMENT is made by and between Guthrie Independent School District Number One of Logan County, Oklahoma ("School District") Bill Hodges, Louis Barlow, Charles Shields, Nancy Travers and Bob Gragg of Barlow Education Management Services, LLC ("Barlow").

RECITALS:

- A. The School District has recognized the Guthrie Teachers' Association ("Association") as the bargaining representative of the bargaining unit composed of the School District's classroom teachers.

- B. The School District desires to employ Barlow, and Barlow desires to be employed by the School District to serve as chief negotiator of the School District in contract negotiations with the Association.

Wherefore, the School District and Barlow covenant and agree to be bound as follows:

1. This Agreement shall commence on _____ and expire upon the completion of negotiations regarding the 2019-2020 Negotiated Agreement.

2. The School District agrees to compensate Barlow for services rendered as the School District's chief negotiator at an initial engagement fee rate of Five Thousand Five Hundred Dollars (\$5,500.00), plus Ninety-five Dollars (\$95.00) for each hour worked and Fifty Dollars (\$50.00) for each hour traveled. There shall be no hourly charges for the initial Board/Administrative planning sessions, telephone consultation throughout negotiations and the post negotiations Administrative/Board seminar.
 - a. Upon presentation of a written statement, the School District shall compensate Barlow at the rate of One Thousand One Hundred Dollars (\$1,100.00) for the first five (5) months of this Agreement. Hourly fees will be compensated upon a written statement on a monthly basis.

3. Barlow shall act as the School District's chief negotiator and perform all such duties as may be assigned by the Board and the Superintendent including but not limited to:
 - a. Meetings and conference with the Board of Education, individual Board members, members of the administrative staff and School District legal counsel.
 - b. Meetings and conferences with the members of the Board's negotiating teams.
 - c. All sessions at which negotiations are conducted with the Association.
 - d. All meetings and conferences with members of the Association' negotiation teams or its representatives.

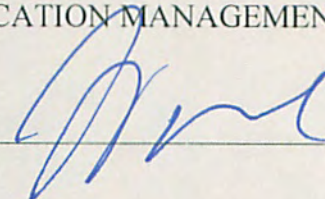
- e. Meetings and conferences with mediators and fact finding representatives.
 - f. Research and preparation necessary to the negotiating process.
4. The School District agrees to provide direction to Barlow on all issues to be negotiated with the Association and Barlow agrees to present to the Association only those proposals and counter proposals that are consistent with the direction given by the Board of Education and Administration of the School District.
5. Barlow expenses incurred in performing the duties required by this Agreement shall be reimbursed upon presentation of a written statement on the following basis:
- a. Mileage shall be compensated at the current Internal Revenue Service rate.
 - b. Meals consumed away from Barlow's office shall be reimbursed at the actual cost of such meal, not to exceed Fifteen Dollars (\$15.00) per meal.
 - c. Lodging expenses necessary in order to perform the work outlined herein will be reimbursed at the actual cost.
 - d. Copying, duplicating, telephoning, postage and other normal and reasonable business expenses shall be reimbursed upon presentation of a statement setting forth such expenditures.

GUTHRIE INDEPENDENT SCHOOL DISTRICT
NUMBER ONE OF LOGAN COUNTY, OKLAHOMA

BY: _____

BARLOW EDUCATION MANAGEMENT SERVICES, LLC

BY: _____



**GUTHRIE PUBLIC SCHOOLS
DISTRICT #1----LOGAN COUNTY**

AUDIT REPORT-----EXECUTIVE SUMMARY

FOR THE YEAR ENDED JUNE 30, 2018

---REPORT FORMAT---

Auditor’s Opinion: The financial statements are fairly presented under the appropriate basis of accounting.

Basis of Accounting: A regulatory basis (as prescribed by the Oklahoma State Department of Education.)

Combined Financial Statements: The three summary statements at the beginning of the report.

Notes to the Financial Statements: Provide narrative information to supplement the financial statements.

Combining Financial Statements: Detailed schedules (to expand the coverage of items presented in the **Combined Financial Statements.**)

- Other Included Reports:**
- (1) **Internal Control and Compliance Report**
 - (2) **Major Federal Programs Report**
 - (3) **Summary of Findings and Questioned Costs—(Federal Programs)**
 - (4) **Management Letters and Comments**

---REPORT HIGHLIGHTS---

	<u>Year Ending</u> <u>Fund Balance:</u>	<u>Increase (Decrease) in the</u> <u>Fund Balance during the year:</u>
General Fund:	\$ 2,921,917	\$ 507,195
Building Fund:	\$ 773,186	\$ 165,672
Child Nutrition Fund:	\$ 187,823	\$ (11,415)
School Age Care Fund:	\$ 75,619	\$ 0
Bond Fund:	\$ 6,536,390	\$ 5,616,373
Sinking Fund:	\$ 61,703	\$ (159,140)
Gifts & Endowment Fund:	\$ 0	\$ (2,216)
Insurance Fund:	\$ 62,337	\$ (26)
Activity Fund:	\$ 465,976	\$ 19,028

	<u>Bonds</u>	<u>Interest</u>
Long Term Debt Outstanding:	\$14,200,000	\$1,300,950

Federal Financial Assistance Receivable:	prior year:	\$ 491,356.59
	this year:	\$ 514,305.13

Management Letter Comments: (A few recommendations with regard to supporting documentation.)

Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

AUDIT ACKNOWLEDGMENT

Guthrie School District, Number I-1
Logan County, Oklahoma
For The Fiscal Year Audited 2017-18

The annual independent audit for the Guthrie Public School District, was presented to the Board of Education in an Open Board Meeting on December 10, 2018 , by

Putnam & Company, PLLC .
Independent Auditor


Auditor's Signature

The Board acknowledges that as the governing body of the district, responsible for the districts financial and compliance operations, the audit findings and exceptions that have been presented to them.

A copy of the audit, including this acknowledgment form, will be sent to the Oklahoma State Department of Education within 30 days from its presentation, as stated in 70 O.S. 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Superintendent of Schools

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn to before me on this _____ day of _____, _____.

My commission expires on _____ day of _____, 20__.

Notary Public

A copy of the Board Agenda and Board Minutes where the audit was presented and approved must accompany the audit.

ANNUAL FINANCIAL REPORT
INDEPENDENT SCHOOL DISTRICT NO. 1
GUTHRIE PUBLIC SCHOOL DISTRICT
LOGAN COUNTY, OKLAHOMA
JULY 1, 2017 TO JUNE 30, 2018

GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JUNE 30, 2018

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GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JULY 1, 2017 TO JUNE 30, 2018

SCHOOL DISTRICT BOARD MEMBERS

Janna Pierson
Gina Davis
Travis Sallee
Sharon Watts
Terry Pennington
Jennifer Bennett-Johnson
Tina Smedley

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Mike Simpson

CLERK OF THE BOARD

Sharon Watts

SCHOOL DISTRICT TREASURER

Jana Wanzer

PUTNAM & COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
169 S.E. 32ND
EDMOND, OKLAHOMA 73013
(405) 348-3800
Fax (405) 348-3846

INDEPENDENT AUDITOR'S REPORT

November 13, 2018

The Honorable Board of Education
Guthrie School District No. 1
Logan County, Oklahoma

Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2018, 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 regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State 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 their 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 adverse and qualified audit opinions.

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

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the District, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 not reasonably determined, are presumed to be material.

Adverse Opinion of U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 District as of June 30, 2018, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Unqualified Opinion on Regulatory Basis of Accounting

The financial statements referred to above include supplemental information within the Notes to the Financial Statements regarding the District’s capital assets as of and for the year ending June 30, 2018. The Oklahoma State Department of Education has determined that the omission of such capital asset information would be a departure from the regulatory basis of accounting that has been prescribed and/or permitted.

Unqualified Opinion on Regulatory Basis of Accounting

In our opinion, the combined 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, 2018, 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

Other supplemental information

Our audit was conducted for the purpose of forming opinions on the fund type and the account group financial statements – regulatory basis within the combined financial statements. The combining fund statements – regulatory basis and other schedules as listed in the table of contents, under other supplementary information, are presented for purposes of additional analysis and are not a required part of the combined financial statements – regulatory basis of the District. 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 other supplementary information, including the schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the combined financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements – regulatory basis 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 other supplementary information,

including the schedule of expenditures of federal awards, are fairly stated in all material respects in relation to the combined financial statements – regulatory basis taken 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 our report dated November 13, 2018 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, 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 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.


Putnam & Company, PLLC

COMBINED FINANCIAL STATEMENTS

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF ASSETS AND LIABILITIES
(ALL FUND TYPES AND ACCOUNT GROUPS) - REGULATORY BASIS
JUNE 30, 2018**

	Governmental Fund Types				Fiduciary Fund Types	Account Groups	Account Groups	Totals
	General	Special Revenue	Capital Projects	Debt Service	Trust and Agency	Fixed Assets	General Long-Term Debt	(Memorandum Only)
ASSETS								
Cash and Cash Equivalents	\$4,671,105	1,139,114	7,671,767		543,816			14,025,802
Amount available in Debt Service Fund				1,563,031			61,703	1,624,734
Amount to be provided for retirement of General Long-Term Debt							13,937,919	13,937,919
Land, Equipment, Vehicles & Buildings						25,092,723		25,092,723
Accumulated Depreciation						(14,138,192)		(14,138,192)
Total Assets	\$4,671,105	1,139,114	7,671,767	1,563,031	543,816	10,954,531	13,999,622	40,542,986
LIABILITIES								
Warrants Payable	\$904,755	75,143			15,503			995,401
Reserved for Encumbrances	844,433	27,343	1,135,377		0			2,007,153
General Obligation Bonds Payable				1,375,000			12,825,000	14,200,000
Interest Payable on Bonds				126,328			1,174,622	1,300,950
Total Liabilities	1,749,188	102,486	1,135,377	1,501,328	15,503	0	13,999,622	18,503,504
FUND EQUITY								
Fund Balances:								
Restricted for Building Purposes		773,186						773,186
Restricted for Child Nutrition Purposes		187,823						187,823
Restricted for School Age Care Purposes		75,619						75,619
Restricted for Capital Projects			6,536,390					6,536,390
Restricted for Debt Service				61,703				61,703
Restricted for Gifts & Endowment Purposes					0			0
Restricted for Insurance Purposes					62,337			62,337
Restricted for Student Activities					465,976			465,976
Unassigned	2,921,917					10,954,531		13,876,448
Total Fund Balance	2,921,917	1,036,628	6,536,390	61,703	528,313	10,954,531	0	22,039,482
Total Liabilities and Fund Equity	\$4,671,105	1,139,114	7,671,767	1,563,031	543,816	10,954,531	13,999,622	40,542,986

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

GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Fund Types				Fiduciary Fund Types	Totals
	General	Special Revenue	Capital Projects	Debt Service	Trust and Agency	(Memorandum Only)
REVENUES:						
Local Sources	\$5,386,359	992,785	92,660	1,795,356	1,086,954	9,354,114
Intermediate Sources	913,332					913,332
State Sources	13,196,774	164,197		582		13,361,553
Federal Sources	1,560,848	971,279				2,532,127
Total Revenues	21,057,313	2,128,261	92,660	1,795,938	1,086,954	26,161,126
EXPENDITURES:						
Instruction	11,422,943	1,341	332,444			11,756,728
Support Services	9,078,116	585,174	356,563		14,869	10,034,722
Non-Instructional Services	130,398	1,297,265	7,243		1,055,406	2,490,312
Facilities Acquisition & Construction Services	104,990		856,390			961,380
Other Outlays	30,653	107,162				137,815
DEBT SERVICE						
Bonds Paid				1,375,000		1,375,000
Coupons Paid				580,078		580,078
Total Expenditures	20,767,100	1,990,942	1,552,640	1,955,078	1,070,275	27,336,035
Revenues Over (Under) Expenditures	290,213	137,319	(1,459,980)	(159,140)	16,679	(1,174,909)
OTHER FINANCING SOURCES (USES):						
Proceeds from Sale of Bonds			3,200,000			3,200,000
Estopped Warrants	748	1				749
Deobligation of Prior Year Funds	604	5,310	3,876,353		107	3,882,374
Return of Assets	215,630	11,627				227,257
Total Other Financing Sources (Uses)	216,982	16,938	7,076,353	0	107	7,310,380
Revenue and Other Sources Over (Under) Expenditures and Other Uses	507,195	154,257	5,616,373	(159,140)	16,786	6,135,471
Fund Balance, Beginning of Year	2,414,722	882,371	920,017	220,843	511,527	4,949,480
Fund Balance, End of Year	\$2,921,917	1,036,628	6,536,390	61,703	528,313	11,084,951

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL FUND AND BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund			Special Revenue Funds		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local Sources	\$4,756,859	5,386,359	629,500	958,124	992,785	34,661
Intermediate Sources	812,270	913,332	101,062			0
State Sources	13,043,461	13,196,774	153,313	178,173	164,197	(13,976)
Federal Sources	1,595,467	1,560,848	(34,619)	966,879	971,279	4,400
Total Revenues	20,208,057	21,057,313	849,256	2,103,176	2,128,261	25,085
EXPENDITURES :						
Instruction	11,894,696	11,422,943	471,753	1,506	1,341	165
Support Services	10,438,528	9,078,116	1,360,412	1,374,739	585,174	789,565
Non-Instructional Services	145,333	130,398	14,935	1,502,140	1,297,265	204,875
Facilities Acquisition & Construction Services	105,100	104,990	110			0
Other Outlays	39,122	30,653	8,469	107,162	107,162	0
Total Expenditures	22,622,779	20,767,100	1,855,679	2,985,547	1,990,942	994,605
Revenues Over (Under) Expenditures	(2,414,722)	290,213	2,704,935	(882,371)	137,319	1,019,690
OTHER FINANCING SOURCES (USES):						
Estopped Warrants		748	748		1	1
Deobligation of Prior Year Funds		604	604		5,310	5,310
Return of Assets		215,630	215,630		11,627	11,627
Total Other Financing Sources (Uses)	0	216,982	216,982	0	16,938	16,938
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(2,414,722)	507,195	2,921,917	(882,371)	154,257	1,036,628
Fund Balance, Beginning of Year	2,414,722	2,414,722	0	882,371	882,371	0
Fund Balance, End of Year	\$0	2,921,917	2,921,917	0	1,036,628	1,036,628

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

NOTES TO FINANCIAL STATEMENTS

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Guthrie Public Schools Independent District No. 1, Logan County, Oklahoma (the "District") have been prepared in conformity with an other comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma statutes and accordingly is a separate entity for operating and financial reporting purposes.

The District 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 District is the Board of Education composed of elected members. The appointed superintendent is the executive officer of the District.

In evaluating how to define the district, 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 component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District 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 District is able to exercise oversight responsibilities.

Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

B. Fund Accounting and Description of Funds

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain district functions or activities.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

B. Fund Accounting and Description of Funds – (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental Fund Types

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).

General Fund – The general fund is used to account for all financial transactions, except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Salary Incentive Aid program. 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 includes federal and state restricted monies that must be expended for specific programs.

Special Revenue Fund – The special revenue fund is the District’s Building Fund. The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

The Child Nutrition Fund derives monies from State, Federal and local sources.

The School Age Care Fund derives monies from State and local sources.

Debt Service Fund – The debt service fund is the District’s Sinking Fund and is used to account for the accumulation of financial resources for the payment of general long-term debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

Capital Projects Fund – The capital projects fund is the District’s Bond Fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and acquiring transportation equipment.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. When these assets are held under the terms of a trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

Agency Fund – The Agency fund is the School Activities fund, which is used to account for monies, collected principally through fundraising efforts of the students and District-sponsored groups. The administration is responsible, under the authority of the Board, of collecting, disbursing and accounting for these activity funds.

Account Groups

Account groups are not funds and consist of a self-balancing set of accounts used only to establish accounting control over long-term debt and general fixed assets not accounted for in proprietary funds.

General Long-Term Debt Account Group – This account group was established to account for all long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for liabilities for compensated absences and early retirement incentives, which are to be paid from funds provided in future years.

General Fixed Asset Account Group – This account group is used to account for property, plant, and equipment of the school district.

Memorandum Only – Total Column - The total column on the general purpose financial statements is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

The District 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 basic 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 and inventories are recorded as assets when purchased.
- Capital assets in proprietary funds are recorded when acquired and depreciated over their useful lives.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

C. Basis of Accounting and Presentation – (continued)

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require 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 and liabilities are incurred for proprietary fund types and trust funds.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. A preliminary budget must be submitted to the Board of Education by December 31 for the fiscal year beginning the following July 1. If the preliminary budget requires an additional levy, the District must hold an election on the second Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the preliminary budget becomes the legal budget. If voters reject the additional taxes, the District must adopt a budget within the approved tax rate.

The District may upon approval by a majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent. Under current Oklahoma Statutes, a formal 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 supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents – For purposes of the statement of cash flows, the District considers all cash on hand, demand deposits, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – Investments consist of direct obligations of the United States Government and Agencies with maturities greater than three months when purchased. All investments are recorded at cost, which approximates market value.

Property Tax Revenues – The district is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the district. The county assessor, upon receipt of the certification of tax levies from the County Excise Board, extends the tax levies on the tax roll for submission to the County Treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes are due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

E. Assets, Liabilities, and Fund Equity – (continued)

Inventories – The value of consumable inventories at June 30, 2018 is not material to the basic financial statements.

Capital Assets – The accounting treatment over capital assets (property, plant, and equipment) depends on whether the assets are used in governmental fund-type operations or proprietary fund-type operations. Fixed assets used in governmental fund-type operations (general fixed assets) are recorded for as capital outlay expenditures of the governmental fund-type upon acquisition and are recorded as property, plant, and equipment in the General Fixed Asset Account Group. Fixed assets used in proprietary fund-type operations are accounted for as property, plant, and equipment within the proprietary fund itself.

All fixed assets are valued at historical cost, or estimated cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation.

Depreciation and accumulated depreciation are not reported against general fixed assets.

Compensated Absences – The district provides vacation and sick leave benefits in accordance with Oklahoma Statutes, which provides for annual sick leave and personal business days. Accrued vacation and sick leave benefits are not reflected in the financial statements because such statements are prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund Balance – Fund balance represents the cash and investments not encumbered by purchase order, legal contracts, and outstanding warrants.

F. Revenue, Expenses, and Expenditures

State 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 school districts based on information accumulated from the districts.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

F. Revenue, Expenses, and Expenditures – (continued)

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 District receives revenue from the state 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. These rules also 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 that categorical educational program revenues be accounted for in the general fund.

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditure/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Budgets and Budgetary Accounting – Estimate of Needs

The District is required by state law and prepare an annual budget. A preliminary budget must be submitted to the Board of Education by December 31 for the fiscal year beginning the following July 1. If the preliminary budget requires additional levy, the District must hold an election on the first Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the preliminary budget becomes the legal budget. If voters reject the additional taxes, the District must adopt a budget within the approved tax rate. A budget is legally adopted by the Board of Education for the General Fund, Special Revenue Funds (Building Fund, School Age Care Fund, and Child Nutrition Fund) and the Debt Service Fund, that includes revenues and expenditures.

The 2017-18 Estimate of Needs was approved by the Board and subsequently filed with the County Clerk. The Estimate of Needs was approved by the excise board and the requested levies were made.

H. Encumbrances

Encumbrances represent commitments related to unperformed 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 funds of the District. Appropriations not used or encumbered will lapse at the end of the year.

I. Use of Estimates

The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

2. DEPOSIT AND INVESTMENT RISKS

Custodial Credit Risk - The District'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 debt obligations of the state, municipalities, counties, and school districts 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 District must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2018, the District was not exposed to custodial credit risk as defined above.

Investment Credit Risk – The District's investment policy limits investments to those allowed in state law applicable to school districts as follows:

- 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 deposit or savings accounts in out-of-state financial institutions.

Investment Credit Risk (continued) - Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investments. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits investments to those with a short-term maturities, as a means of managing exposure to fair value losses arising from increasing interest rates. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments.

Concentration of Investment Credit Risk – Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the District (any over 5 percent are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The District's investment policy requires diversification of investments.

At June 30, 2018, the District had no concentration of credit risk as defined above.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

3. INTERFUND RECEIVABLES AND PAYABLES

There were no Interfund receivables or payables at June 30, 2018.

4. CAPITAL ASSETS

The District maintains historical capital asset and depreciation records. Although this information is not required in the accompanying (regulatory basis) financial statements, it is presented below as supplemental information. The District utilizes the straight-line method to calculate annual depreciation based upon the following estimated useful lives:

Useful Life

Buildings and Structures	10-45 years
Vehicles	6 years
Equipment	5-10 years

Capital asset activity for the year ended, as follows:

	Balance June 30, 2017	Additions/ Disposals	Transfers	Balance June 30, 2018
Buildings & Structures	\$ 20,467,829	2,603		20,470,432
Vehicles	3,275,289			3,275,289
Equipment	1,298,974	48,028		1,347,002
Accumulated Deprec.	(13,408,949)	(729,243)		(14,138,192)
Net Assets	<u>\$ 11,633,143</u>	<u>(729,242)</u>		<u>10,954,531</u>

5. GENERAL LONG-TERM DEBT

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District's voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. These bonds are required to be fully paid serially within 25 years from the date of issue.

General long-term debt of the District consists of bonds payable, obligations for compensated absences, and capital leases. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund.

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2018:

	Bonds <u>Payable</u>	<u>Total</u>
Balance, July 1, 2017	\$13,000,000	\$ 13,000,000
Additions	3,200,000	3,200,000
Retirements	2,000,000	2,000,000
Balance, June 30, 2018	<u>\$14,200,000</u>	<u>\$ 14,200,000</u>

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

5. GENERAL LONG-TERM DEBT (CONTINUED)

A brief description of the outstanding general obligation bond issues at June 30, 2018 is set forth below:

	<u>Amount Outstanding</u>
Independent School District No. 1 Building Bonds, Series 2017, original Issue \$3,200,000, interest rate of 1.50% to 2.25%, due in annual installments of \$400,000, and a final payment of \$400,000 due October 1, 2027.	\$ 3,200,000
Independent School District No. 1 Building Bonds, Series 2016, original Issue \$11,000,000, interest rate of 2.10% to 4.00%, due in annual installments of \$1,375,000, and a final payment of \$1,375,000 due August 1, 2025.	<u>11,000,000</u>
Total	<u>\$ 14,200,000</u>

The annual debt service requirements for retirement of bond principal and payment of interest are as follows:

<u>Year ending June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,375,000	\$ 275,000	\$ 1,650,000
2020	1,375,000	302,200	1,677,200
2021	1,775,000	215,300	1,990,300
2022	1,775,000	166,550	1,941,550
2023	1,775,000	133,050	1,908,050
2024	1,775,000	99,550	1,874,550
2025	1,775,000	65,050	1,840,050
2026	1,775,000	30,450	1,805,450
2027	400,000	10,300	410,300
2028	<u>400,000</u>	<u>3,500</u>	403,500
	<u>\$ 14,200,000</u>	<u>\$ 1,300,950</u>	<u>\$ 15,500,950</u>

Interest expense on general long-term debt incurred during the current year totaled \$580,078.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

6. EMPLOYEE RETIREMENT SYSTEM

Basis of Accounting

The System's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The financial statements have also been prepared in compliance with the requirements of the Government Accounting Standards Board Statement No. 34.

The financial statements are prepared on the accrual basis of accounting, under which expenses are recorded when the liability is incurred, revenues are recorded in the accounting period they are earned and become measurable, and investment purchases and sales are recorded as of their trade dates. Member and employer contributions are recognized when due, pursuant to formal commitments. Benefits and refunds are recognized when due and payable.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. Actuarial valuations are not performed on individual school districts. The nonfunded pension benefit obligation of the System, as determined as part of the latest actuarial valuation indicates a significant unfunded pension benefit obligation.

Funding Policy

A participant with five years of creditable service may retire with a normal retirement allowance at the age of sixty-two (62) or with reduced benefits as early as age fifty-five (55). The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his/her accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00 and the participant's contributions plus interest. If the beneficiary is a surviving spouse, the surviving spouse may, in lieu of the death benefit elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death. The contribution rates for the Districts, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. Employers' contribution of applicable earnings was 9.5% for the fiscal year ended June 30, 2018.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

6. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Annual Pension Cost

The District's total payroll and related contributions to the System were as follows:

	Total <u>Payroll</u>	<u>Contributions</u>
2017-18	\$12,908,673.	\$ 1,237,126.
2016-17	\$13,303,059.	\$ 1,272,738.
2015-16	\$14,055,923.	\$ 1,344,206

7. 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 District expects such amounts, if any, to be immaterial.

8. RISK MANAGEMENT AND LITIGATION

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, employees' health and life, and natural disasters. The District manages these various risks of loss through the purchase of commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 13, 2018, which is the date the financial statements were issued.

OTHER SUPPLEMENTARY INFORMATION

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
SPECIAL REVENUE FUNDS
JUNE 30, 2018**

	BUILDING FUND	CHILD NUTRITION FUND	SCHOOL AGE CARE FUND	TOTALS (Memorandum Only)
<u>ASSETS</u>				
Cash and Cash Equivalents	\$808,129	255,366	75,619	1,139,114
 Total Assets	 \$808,129	 255,366	 75,619	 1,139,114
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$25,942	49,201		75,143
Reserved for Encumbrances	9,001	18,342		27,343
 Total Liabilities	 34,943	 67,543	 0	 102,486
 Fund Equity:				
Restricted for Building Purposes	773,186			773,186
Restricted for Child Nutrition Purposes		187,823		187,823
Restricted for School Age Care Purposes			75,619	75,619
 Total Fund Equity	 773,186	 187,823	 75,619	 1,036,628
 Total Liabilities and Fund Equity	 \$808,129	 255,366	 75,619	 1,139,114

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	\$752,533	240,252		992,785
State Sources	213	163,984		164,197
Federal Sources		971,279		971,279
Total Revenues Collected	<u>752,746</u>	<u>1,375,515</u>	<u>0</u>	<u>2,128,261</u>
Expenditures:				
Instruction	1,341			1,341
Support Services	585,174			585,174
Non-Instructional Services	600	1,296,665		1,297,265
Other Outlays		107,162		107,162
Total Expenditures	<u>587,115</u>	<u>1,403,827</u>	<u>0</u>	<u>1,990,942</u>
Excess of Revenues Over Expenditures	<u>165,631</u>	<u>(28,312)</u>	<u>0</u>	<u>137,319</u>
Other Financing Sources (Uses):				
Return of Assets		11,627		11,627
Estopped Warrants		1		1
Deobligation of Prior Year Funds	41	5,269		5,310
Total Other Financing Sources (Uses):	<u>41</u>	<u>16,897</u>	<u>0</u>	<u>16,938</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>165,672</u>	<u>(11,415)</u>	<u>0</u>	<u>154,257</u>
Fund Balance, Beginning of Year	<u>607,514</u>	<u>199,238</u>	<u>75,619</u>	<u>882,371</u>
Fund Balance, End of Year	<u><u>\$773,186</u></u>	<u><u>187,823</u></u>	<u><u>75,619</u></u>	<u><u>1,036,628</u></u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

	Building Fund			Child Nutrition Fund			School Age Care Fund		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local Sources	\$679,551	752,533	72,982	278,573	240,252	(38,321)			0
State Sources		213	213	178,173	163,984	(14,189)			0
Federal Sources			0	966,879	971,279	4,400			0
Total Revenues	679,551	752,746	73,195	1,423,625	1,375,515	(48,110)	0	0	0
EXPENDITURES :									
Instruction	1,506	1,341	165			0			0
Support Services	1,284,959	585,174	699,785	14,161		14,161	75,619		75,619
Operation of Non-Instructional Services	600	600	0	1,501,540	1,296,665	204,875			0
Other Outlays			0	107,162	107,162	0			0
Total Expenditures	1,287,065	587,115	699,950	1,622,863	1,403,827	219,036	75,619	0	75,619
Revenues Over (Under) Expenditures	(607,514)	165,631	773,145	(199,238)	(28,312)	170,926	(75,619)	0	75,619
OTHER FINANCING SOURCES (USES):									
Return of Assets			0		11,627	11,627			0
Estopped Warrants			0		1	1			0
Deobligation of Prior Year Funds		41	41		5,269	5,269			0
Total Other Financing Sources (Uses)	0	41	41	0	16,897	16,897	0	0	0
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(607,514)	165,672	773,186	(199,238)	(11,415)	187,823	(75,619)	0	75,619
Fund Balance, Beginning of Year	607,514	607,514	0	199,238	199,238	0	75,619	75,619	0
Fund Balance, End of Year	\$0	773,186	773,186	0	187,823	187,823	0	75,619	75,619

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
CAPITAL PROJECTS FUNDS
JUNE 30, 2018**

	BOND FUND #31	BOND FUND #32	BOND FUND #33	TOTALS (Memorandum Only)
<u>ASSETS</u>				
Cash and Cash Equivalents	\$86,527	4,788,396	2,796,844	7,671,767
Total Assets	86,527	4,788,396	2,796,844	7,671,767
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	0	0	0	0
Reserved for Encumbrances			1,135,377	1,135,377
Total Liabilities	0	0	1,135,377	1,135,377
Fund Equity:				
Restricted for Capital Projects	86,527	4,788,396	1,661,467	6,536,390
Total Fund Equity	86,527	4,788,396	1,661,467	6,536,390
Total Liabilities and Fund Equity	\$86,527	4,788,396	2,796,844	7,671,767

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>BOND FUND #31</u>	<u>BOND FUND #32</u>	<u>BOND FUND #33</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	\$19,752	58,801	14,107	92,660
Total Revenues Collected	<u>19,752</u>	<u>58,801</u>	<u>14,107</u>	<u>92,660</u>
Expenditures:				
Instruction			332,444	332,444
Support Services			356,563	356,563
Operation of Non-Instructional Services			7,243	7,243
Facilities Acquisition & Construction Services			<u>856,390</u>	<u>856,390</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>1,552,640</u>	<u>1,552,640</u>
Excess of Revenues Over Expenditures	19,752	58,801	(1,538,533)	(1,459,980)
Other Financing Sources (Uses):				
Proceeds from Sale of Bonds			3,200,000	3,200,000
Deobligation of Prior Year Funds	<u>4,136</u>	<u>3,872,217</u>		<u>3,876,353</u>
Total Other Financing Sources (Uses):	<u>4,136</u>	<u>3,872,217</u>	<u>3,200,000</u>	<u>7,076,353</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	23,888	3,931,018	1,661,467	5,616,373
Fund Balance, Beginning of Year	<u>62,639</u>	<u>857,378</u>	<u>0</u>	<u>920,017</u>
Fund Balance, End of Year	<u>\$86,527</u>	<u>4,788,396</u>	<u>1,661,467</u>	<u>6,536,390</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
TRUST AND AGENCY FUNDS
JUNE 30, 2018**

	<u>GIFTS & ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$2,975</u>	<u>62,337</u>	<u>478,504</u>	<u>543,816</u>
Total Assets	<u>\$2,975</u>	<u>62,337</u>	<u>478,504</u>	<u>543,816</u>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$2,975		12,528	15,503
Reserved for Encumbrances				<u>0</u>
Total Liabilities	<u>2,975</u>	<u>0</u>	<u>12,528</u>	<u>15,503</u>
 Fund Equity:				
Restricted for Gifts & Endowments Purposes	0			0
Restricted for Insurance Purposes		62,337		62,337
Restricted for Student Activities			<u>465,976</u>	<u>465,976</u>
Total Fund Equity	<u>0</u>	<u>62,337</u>	<u>465,976</u>	<u>528,313</u>
Total Liabilities and Fund Equity	<u>\$2,975</u>	<u>62,337</u>	<u>478,504</u>	<u>543,816</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>GIFTS & ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	<u>\$1,509</u>	<u>11,011</u>	<u>1,074,434</u>	<u>1,086,954</u>
Total Revenues Collected	<u>1,509</u>	<u>11,011</u>	<u>1,074,434</u>	<u>1,086,954</u>
Expenditures:				
Support Services	3,725	11,144		14,869
Operation of Non Instructional Services			<u>1,055,406</u>	<u>1,055,406</u>
Total Expenditures	<u>3,725</u>	<u>11,144</u>	<u>1,055,406</u>	<u>1,070,275</u>
Excess of Revenues Over Expenditures	(2,216)	(133)	19,028	16,679
Other Financing Sources (Uses):				
Deobligation of Prior Year Funds		<u>107</u>		<u>107</u>
Total Other Financing Sources (Uses):	<u>0</u>	<u>107</u>	<u>0</u>	<u>107</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,216)	(26)	19,028	16,786
Fund Balance, Beginning of Year	<u>2,216</u>	<u>62,363</u>	<u>446,948</u>	<u>511,527</u>
Fund Balance, End of Year	<u>\$0</u>	<u>62,337</u>	<u>465,976</u>	<u>528,313</u>

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

GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
JULY 1, 2017 TO JUNE 30, 2018

	<u>Balance</u> <u>7/01/17</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/18</u>
Central Faculty	\$156.30	125.80	0.00	189.70	92.40
Central Activity	11,635.25	32,033.65	(7.00)	27,662.40	15,999.50
Central PTO	6,436.28	11,606.91	24.83	6,908.14	11,159.88
Cotteral PTO	6,423.89	13,399.23	154.83	9,876.27	10,101.68
Cotteral Activity	15,435.95	34,986.17	7.00	27,462.60	22,966.52
Cotteral Faculty	340.97	200.70	0.00	89.70	451.97
Fogarty Parents Org	12,332.25	17,034.62	(48.17)	16,523.45	12,795.25
Fogarty Activity	21,870.68	62,591.95	0.00	60,560.81	23,901.82
Fogarty Faculty	526.92	298.15	0.00	195.80	629.27
Elem Snack Grant	893.84	2,960.00	0.00	2,347.95	1,505.89
Gues Activity	19,944.99	60,812.99	0.00	55,348.00	25,409.98
Gues Faculty	946.70	2,485.70	0.00	2,109.95	1,322.45
Gues Parents Org	21,961.18	26,943.84	43.85	34,030.43	14,918.44
GHS Special Kids	338.22	301.51	0.00	278.72	361.01
Art Junior High	309.56	0.00	0.00	280.96	28.60
JH Builders Club	454.54	82.00	0.00	219.44	317.10
Athletics Junior High	13,356.14	18,440.75	0.00	18,907.14	12,889.75
Golf Junior High	2,155.49	945.00	0.00	617.00	2,483.49
FHA Junior high	2,055.95	2,602.00	0.00	2,742.75	1,915.20
Honor Society Jr High	3,067.10	1,850.00	0.00	2,125.74	2,791.36
Jr High Account	9,030.17	10,575.81	60.00	16,057.21	3,608.77
Jr High Faculty	1,536.45	2,950.57	0.00	2,123.85	2,363.17
Library Jr High	2,506.55	988.30	0.00	962.83	2,532.02
NJHS State President	11,698.00	13,758.28	(60.00)	7,005.93	18,390.35
Cheerleaders Jr High	3,949.41	455.00	0.00	1,601.09	2,803.32
Stuco Jr High	4,362.28	9,632.10	0.00	9,069.79	4,924.59
T.S.A. Jr High	1,599.86	0.00	0.00	118.40	1,481.46
Yearbook Jr High	2,487.24	4,226.28	0.00	3,734.60	2,978.92
Jr High Academic Team	170.74	0.00	0.00	0.00	170.74
Academic Team HS	89.70	20.00	(28.40)	33.60	47.70
Art Club HS	6,976.49	3,080.00	(9.63)	2,536.27	7,510.59
Athletics HS	40,915.96	184,108.74	0.00	180,846.11	44,178.59
HS Cheer	2,442.99	14,183.97	0.00	12,209.69	4,417.27
Football Camp	4,227.25	3,910.00	0.00	3,745.42	4,391.83
Tennis Booster HS	9,449.37	17,254.00	0.00	15,900.81	10,802.56
GHS Library	1,601.42	10.00	0.00	79.41	1,532.01
Youth & Government HS	51.94	0.00	0.00	0.00	51.94
GHS Link Crew	141.99	728.00	(256.00)	0.00	613.99
Band (Operating) HS	11,111.39	36,865.75	(159.21)	40,488.80	7,329.13
Class of 2021 HS	0.00	1,125.00	0.00	593.76	531.24
Class of 2017 HS	1,959.85	0.00	0.00	0.00	1,959.85

GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
JULY 1, 2017 TO JUNE 30, 2018

	Balance <u>7/01/17</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	Balance <u>6/30/18</u>
Class of 2011 HS	7,255.20	4,350.00	0.00	9,492.48	2,112.72
Class of 2019 HS	4,459.62	9,995.00	(20.00)	7,651.15	6,783.47
GHS Alumni Account	2,499.32	0.00	0.00	0.00	2,499.32
English Club	1,435.95	1,920.00	0.00	1,932.12	1,423.83
Courtesy Committee HS	1,317.85	1,817.70	0.00	1,933.24	1,202.31
HS Student Pantry	1,906.13	8,050.00	0.00	4,280.34	5,675.79
Class of 2020	870.35	2,100.00	0.00	766.05	2,204.30
Speech HS	503.25	0.00	0.00	0.00	503.25
FFA 4H Booster Club HS	44,195.33	57,643.35	0.00	74,729.02	27,109.66
FFA HS	14,638.28	97,220.24	(124.25)	101,828.65	9,905.62
FCCLA (FHA) HS	159.85	2,457.00	0.00	2,506.25	110.60
Foreign Language Span	2,817.13	6,629.00	0.00	5,244.99	4,201.14
XC Bluecrew	0.00	6,256.00	0.00	3,846.00	2,410.00
Lady Jays Basketball	0.00	15,341.99	0.00	13,366.68	1,975.31
Guthrie Running Club HS	1,238.02	7,711.50	0.00	4,070.43	4,879.09
Heritage Club HS	647.40	2,315.17	0.00	1,512.35	1,450.22
High School Account	19,280.41	16,785.65	(775.01)	22,541.66	12,749.39
Student Support HS	0.00	3,495.45	(335.59)	741.11	2,418.75
Honor Society HS	1,463.44	2,355.00	0.00	1,466.49	2,351.95
Journalism HS	387.30	0.00	0.00	0.00	387.30
Key Club HS	540.67	210.00	0.00	316.39	434.28
Math of Finance	27.58	16.00	0.00	0.00	43.58
Mu Alpha Theta HS	440.21	1,845.00	0.00	1,273.99	1,011.22
JROTC HS	4,737.72	4,743.32	(100.00)	3,980.52	5,400.52
S.A.D.D. HS	40.02	0.00	0.00	0.00	40.02
Soccer Booster Club HS	2,983.11	9,518.75	0.00	11,739.99	761.87
Science Club HS	5,458.05	8,637.00	0.00	7,531.62	6,563.43
Student Council HS	5,262.87	28,661.70	187.56	22,247.10	11,865.03
Campus Beautification	6,936.70	5,565.00	0.00	7,358.51	5,143.19
Vocal HS	3,199.85	13,800.00	59.21	13,768.72	3,290.34
Yearbook HS	2,250.79	19,701.78	1,375.00	18,232.65	5,094.92
Hs Memorial Fund	73.92	0.00	0.00	0.00	73.92
Vocal Trip Account HS	58.14	0.00	0.00	0.00	58.14
FFA Building Fund	7,368.83	400.00	0.00	4,433.45	3,335.38
GHS Business Prof of A	597.44	0.00	0.00	0.00	597.44
Drama HS	2,508.80	3,947.50	0.00	4,458.70	1,997.60
Banquet Account	0.01	0.00	(0.01)	0.00	0.00
Courtesy Committee Ad	218.87	0.00	0.00	139.34	79.53
General Fund Refund	0.00	5,743.62	186.32	5,929.94	0.00

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
JULY 1, 2017 TO JUNE 30, 2018**

	<u>Balance</u> <u>7/01/17</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/18</u>
Hall of Fame Banquet	828.67	2,880.00	0.00	2,817.50	891.17
Special Olympics	28,001.14	30,068.37	0.00	28,024.62	30,044.89
District Elem PTO	175.34	0.00	(175.34)	0.00	0.00
Summer School HS	200.00	12,822.00	0.00	13,022.00	0.00
Faver C&C	201.03	115.75	0.00	100.00	216.78
Transportation C&C	2,567.70	7,579.90	0.00	7,306.51	2,841.09
Vending Machine Admin	551.79	388.40	0.00	314.91	625.28
Gues Honor Choir	587.93	0.00	0.00	125.00	462.93
Faver Activity	156.30	46.00	0.00	130.03	72.27
Native American Parent	205.72	0.00	0.00	0.00	205.72
Administration Misc	8,742.95	3,966.52	0.01	4,899.23	7,810.25
C.N. Clearing Acct	0.00	73,761.40	0.00	73,761.40	0.00
TOTAL	<u>\$446,948.23</u>	<u>1,074,433.83</u>	<u>(0.00)</u>	<u>1,055,405.65</u>	<u>465,976.41</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2017	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2018
Direct Funding:								
Title IX Indian Education	561	84.060	\$53,013.00		53,013.00	51,932.80	1,080.20	(0.00)
ROTC	771	12.000	66,540.94		66,540.94	66,540.94		0.00
Sub-total			119,553.94	0.00	119,553.94	118,473.74	1,080.20	(0.00)
U.S. Department of Education:								
Passed through the Department of Education:								
Title I	511	84.010	734,492.61		432,694.07	662,147.57	15,767.27	(245,220.77)
Title I - Prior Year	799	84.010		(252,805.71)	252,805.71			0.00
Title I School Improvement	515	84.010						0.00
Title II Transferability	511	84.367	111,662.08		111,662.08	111,662.08		0.00
Title I - CAC	786	84.010	35,529.71		34,271.12	35,529.71		(1,258.59)
Title I - CAC - Prior Year	799	84.010		(7,769.34)	7,769.34			0.00
Title I Cluster			881,684.40	(260,575.05)	839,202.32	809,339.36	15,767.27	(246,479.36)
Title II, Part A	541	84.367	6,122.23		0.00	6,122.23		(6,122.23)
Title II - Prior Year	799	84.367		(977.46)	977.46			0.00
Title II - CAC	786	84.367	6,000.99		453.71	6,000.99		(5,547.28)
Title II Cluster			12,123.22	(977.46)	1,431.17	12,123.22	0.00	(11,669.51)
IDEA-B Discretionary	613	84.010	2,627.11		2,567.90	2,627.11		(59.21)
IDEA-B Monitoring Assistance	615	84.010	7,408.00		5,237.45	7,408.00		(2,170.55)
IDEA-B Flow Through	621	84.027	679,484.35		326,585.90	519,844.16		(193,258.26)
IDEA-B Flow Through - Prior Year	799	84.027		(199,898.89)	199,898.89			0.00
Early Intervening	623	84.027	31,440.90		11,360.64	28,046.49		(16,685.85)
Early Intervening - Prior Year	799	84.027		(11,570.10)	11,570.10			0.00
IDEA-B Flow Through - Private	625	84.027	6,575.85		6,575.85	6,575.85		0.00
IDEA-B Flow Through - Private - Prior Year	799	84.027		(598.45)	598.45			0.00
IDEA-B Pre-School	641	84.173	12,040.39		5,874.25	7,265.75		(1,391.50)
IDEA-B Pre-School - Prior Year	799	84.173		(6,618.40)	6,618.40			0.00
IDEA-B Preschool - Private	642	84.173	776.80		776.80	776.80		0.00
Special Education Cluster			740,353.40	(218,685.84)	577,664.63	572,544.16	0.00	(213,565.37)
Passed through Oklahoma State Department of Vocational Technical Training								
Carl Perkins - Secondary	421	84.048	42,590.89		0.00	42,590.89		(42,590.89)
Carl Perkins - Secondary - Prior Year	799	84.048		(11,118.24)	11,118.24			0.00
Sub-total			42,590.89	(11,118.24)	11,118.24	42,590.89	0.00	(42,590.89)
U.S. Department of Agriculture:								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10.555	734,508.57		734,508.57	734,442.26		66.31
Food Service Programs - Breakfasts	764	10.553	230,702.10		230,702.10	221,827.10		8,875.00
Food Service Programs - Summer Food	766	10.559	6,068.23		6,068.23	1,308.55		4,759.68
USDA Donated Food	385	10.550	94,278.30		94,278.30	94,278.30		0.00
Child Nutrition Cluster			1,065,557.20	0.00	1,065,557.20	1,051,856.21	0.00	13,700.99
Total Federal Assistance			\$2,819,272.16	(491,356.59)	2,614,527.50	2,606,927.58	16,847.47	(500,604.14)

Note A: Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of the Guthrie Public Schools District and is presented on another comprehensive basis of accounting conforming with the accounting practices prescribed or permitted by the Oklahoma State Department of Education which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this method, expenditures are recognized when an approved purchase order is issued.

Note B: Commodities representing non-cash expenditures have been included in the Schedule of Federal Awards which is an exception to the prescribed basis of accounting.

Note C: Federal expenditures reported above were chargeable to the respective Federal programs, however, in some instances, they may not be identical to amounts recorded under the specific OCAS project codes in the District's accounting records. Common reasons for those variances include: (1) timing differences, (2) differences in basis of accounting utilized, (3) mis-coding to other project codes, (4) refunds or reimbursements that offset expenditure data, (5) matching (or other local) expenditures that supplement or exceed Federal awarded amounts, and (6) approved indirect costs which are recorded under separate project codes.

Note D: The District did not receive any Federal awards that were passed through to subrecipients.

Note E: The District did not elect to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF STATUTORY, FIDELITY, AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2018**

Michael Simpson - Superintendent
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2017 to June 30, 2018

Jana Wanzer - Treasurer
Employee Dishonesty Bond
Liberty Mutual - Policy No. 601090532
\$1,000,000 Limit
Effective July 1, 2017 to July 1, 2018

Michelle Chapple
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2017 to July 1, 2018

Sandra Savory - Payroll
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2017 to July 1, 2018

Michelle Hamby – Encumbrance Clerk
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2017 to July 1, 2018

Anita Paul – Activity Fund
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2017 to July 1, 2018

Position Bonds
Personnel Clerk, Clerk of the Board, Minutes Clerk, Special Education Secretary, Federal Programs
Secretary, Administration Office Receptionist, Site Principals, Assistant Principals, Secretaries,
Transportation Director, Maintenance Director, Athletic Director, Child Nutrition Secretary,
Cafeteria Cashiers & Managers
Employee Dishonesty Bond
Dewart-Gumerson Insurance Agency - Policy No. 18308367
\$2,000 Limit
Effective September 25, 2017 to September 25, 2018

INTERNAL CONTROL AND COMPLIANCE REPORTS

PUTNAM & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

169 S.E. 32ND

EDMOND, OKLAHOMA 73013

(405) 348-3800

Fax (405) 348-3846

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*

November 13, 2018

The Honorable Board of Education
Guthrie School District No. 1
Logan County, Oklahoma

We have audited, 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, the accompanying fund type and account group financial statements-regulatory basis of Guthrie School District No. 1, Logan County, Oklahoma as listed in the Table of Contents, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 13, 2018, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in 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 general fixed asset account groups 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, 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 opinions 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 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 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 statements 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.


Putnam & Company, PLLC

PUTNAM & COMPANY, PLLC
Certified Public Accountants
169 E. 32ND
Edmond, Oklahoma 73013
(405) 348-3800
Fax (405) 348-3846

Independent Auditor's Report on Compliance for Each Major Program
and on Internal Controls over Compliance Required by the Uniform Guidance

November 13, 2018

The Honorable Board of Education
Guthrie School District No. 1
Logan County, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited Guthrie School District No. 1, Logan County, Oklahoma (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District'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 District'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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and 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 District'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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, 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, 2018.

Report on Internal Control Over Compliance

Management of the District, 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 District'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 the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 District'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 a 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 the 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.


Putnam & Company, PLLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

Section II – Findings Relating to the Financial Statements

None

Section III – Findings and Questioned Costs for Federal Awards

N/A

Section IV – Status of Prior Year Audit Findings

None related to the financial statements or questioned costs for federal awards.

Section V – Management’s Corrective Action Plan

N/A

ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT

MANAGEMENT LETTER AND COMMENTS

PUTNAM & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
169 S.E. 32ND
EDMOND, OKLAHOMA 73013
(405) 348-3800
fax (405) 348-3846

November 13, 2018

The Honorable Board of Education
Guthrie School District No. 1
Logan County, Oklahoma

We have audited financial statements of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2018, as listed in the table of contents, and have issued our report thereon dated November 13, 2018. As a part of our audit, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our audit we became aware of some matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated, November 13, 2018 on the financial statements of Guthrie School District No. 1.

We will review the status of these comments during our next audit engagement. We would be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

We also wish to express our appreciation of the courteous attention and cooperation which we received from staff members during our engagement.

Sincerely,



Jerry W. Putnam, CPA
Putnam & Company, PLLC

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
MANAGEMENT LETTER COMMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

PRIOR YEAR'S COMMENTS AND RECOMMENDATIONS

The prior year's comments have been addressed and resolved.

CURRENT YEAR'S COMMENTS AND RECOMMENDATIONS

We reviewed expenditures from the District's General Fund, Building Fund, Child Nutrition Fund, Gift Fund, School Age Care Fund, and Insurance Fund, and we found the supporting documentation to be very good. However, we noted the following during our review:

<u>Finding</u>	<u>No. of Instances</u>
Invoice Date Before P.O. Date	1

REVIEW OF ACTIVITY FUND TRANSACTIONS

During our review of the Activity Fund transactions we noted that the transactions were well documented.

DISTRICT'S RESPONSE TO AUDIT COMMENTS/CORRECTIVE ACTION PLAN

The District is generally in agreement with the finding and recommendations above and will review current procedures in order to implement necessary changes.

REQUEST FOR APPROVAL OF STATE AID AND/OR FEDERAL FUNDS FOR SCHOOLS

GENERAL FUND

S.A.&I. 307 (2018)

School District No. 1

To the County Clerk of Logan County, State of Oklahoma

We, the undersigned duly qualified and acting officers of the Governing Board of the aforementioned school district of said County and State hereby certify that the notice of approval of the following State and/or Federal Funds has been received and is currently on file in the school's business office:

1. Foundation & Salary Incentive Aid (Originally \$9,786,614 Now \$9,798,387)	<u>\$11,773.00</u>
2. Disadvantaged Students (Originally \$1,119,578.04 Now \$1,173,753.37)	<u>54,175.33</u>
3. No Child Left Behind (Originally \$33,769.27 Now \$45,279.30)	<u>11,510.03</u>
4. State Categorical (Originally \$158,982.18 Now \$165,417.18)	<u>6,435.00</u>
5. State Vocational Programs	<u>91,941.00</u>
6. Alternative Education	<u>70,278.40</u>
 Total	 <u>\$246,112.76</u>

We further certify that these funds are in addition to and in excess of the State and/or Federal funds previously appropriated for the school district. We therefore, request that the school's appropriations be increased by the following amounts:

<u>PURPOSE OR ITEM OF APPROPRIATION</u>	<u>Prior Approved Appropriations</u>	<u>Requested Application of Funds</u>	<u>Current Approved Appropriations</u>	<u>Addition Approved by County Clerk</u>
1. Current Expense	\$25,325,923.37	246,112.76	25,572,036.13	246,112.76
2. Interest Reserve	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3. Grand Total	<u>\$25,325,923.37</u>	<u>246,112.76</u>	<u>25,572,036.13</u>	<u>246,112.76</u>

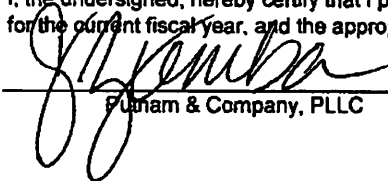
Submitted by order of the Board, this _____ day of _____, 2018.

President of the Board

Clerk of the Board

Certificate

I, the undersigned, hereby certify that I prepared the original estimate of needs for the aforementioned school district for the current fiscal year, and the appropriations herein requested are within the revenue available.



Pennington & Company, PLLC
Preparer of Estimate of Needs

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF LOGAN, ss:

I, the duly qualified and acting County Clerk in and for the said County and State, do hereby certify that I have added the requested amounts to the appropriations of the school district in the manner requested by the School's Board of Education.

Done at _____, Oklahoma, this _____ day of _____, 2018.

(SEAL)

County Clerk

Deputy

REQUEST FOR APPROVAL OF STATE AID AND/OR FEDERAL FUNDS FOR SCHOOLS

CHILD NUTRITION FUND

S.A.&I. 307 (2018)

School District No. 1

To the County Clerk of Logan County, State of Oklahoma

We, the undersigned duly qualified and acting officers of the Governing Board of the aforementioned school district of said County and State hereby certify that the notice of approval of the following State and/or Federal Funds has been received and is currently on file in the school's business office:

1. Employee Health Allowance (Originally \$143,830.50 Now \$150,000.00)	<u>\$6,169.50</u>
2.	<u> </u>
3.	<u> </u>
4.	<u> </u>
5.	<u> </u>
6.	<u> </u>
 Total	 <u>\$6,169.50</u>

We further certify that these funds are in addition to and in excess of the State and/or Federal funds previously appropriated for the school district. We therefore, request that the school's appropriations be increased by the following amounts:

<u>PURPOSE OR ITEM OF APPROPRIATION</u>	<u>Prior Approved Appropriations</u>	<u>Requested Application of Funds</u>	<u>Current Approved Appropriations</u>	<u>Addition Approved by County Clerk</u>
1. Current Expense	\$1,491,943.61	6,169.50	1,498,113.11	6,169.50
2. Interest Reserve	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3. Grand Total	<u>\$1,491,943.61</u>	<u>6,169.50</u>	<u>1,498,113.11</u>	<u>6,169.50</u>

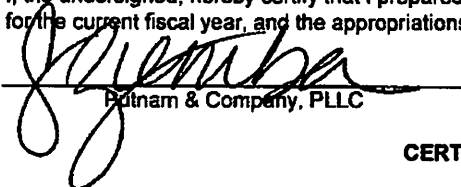
Submitted by order of the Board, this _____ day of _____, 2018.

President of the Board

Clerk of the Board

Certificate

I, the undersigned, hereby certify that I prepared the original estimate of needs for the aforementioned school district for the current fiscal year, and the appropriations herein requested are within the revenue available.


Putnam & Company, PLLC

Preparer of Estimate of Needs

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF LOGAN, ss:

I, the duly qualified and acting County Clerk in and for the said County and State, do hereby certify that I have added the requested amounts to the appropriations of the school district in the manner requested by the School's Board of Education.

Done at _____, Oklahoma, this _____ day of _____, 2018.

(SEAL)

County Clerk

Deputy

November 14, 2018

PROFESSIONAL SERVICES AGREEMENT

CONTINUING DISCLOSURE REPORTING ASSISTANCE

THIS AGREEMENT is entered into, by and among MUNICIPAL FINANCE SERVICES, INC. (“MFSOK”) and INDEPENDENT SCHOOL DISTRICT NUMBER 1, LOGAN COUNTY, OKLAHOMA (Guthrie Board of Education) (the “ISSUER”). MFSOK’s services are limited to those specifically set forth herein.

I. Scope of Services.

The general scope of services to be performed by MFSOK for the ISSUER’s bonds governed by a Continuing Disclosure Certificate/Agreement (“CDA”) include:

- A. Assisting the ISSUER in compiling the financial information and operating data set forth in the CDA included in any Final Official Statement; and
- B. If necessary, preparing a “Failure to File Notice” should documents not be available for filing within the prescribed time frame designated in the CDA; and
- C. Upon request, assisting the ISSUER in the submission of the aforementioned information to the Electronic Municipal Marketplace Access system (“EMMA”).

MFSOK will not make any legal determination as to documents to be filed nor provide any legal advice to ISSUER regarding the interpretation or implementation of the CDA.

II. Compensation and Reimbursements

Compensation for Financial Advisor Services. MFSOK will receive a fee of \$1,500.00 for the services performed.

III. Term and Termination

- A. Term of Agreement. Unless terminated as provided herein, the term of this Agreement shall be through June 30, 2019.

- B. Termination of Agreement and Services. This Agreement and all financial advisor services to be rendered hereunder may be terminated at any time by written notice from either party, with or without cause. In that event, all finished and unfinished documents prepared for the ISSUER, shall, at the option of the ISSUER, become its property and shall be delivered to it or any party it may designate, provided that MFSOK shall have no liability whatsoever for any subsequent use of such documents.
- C. Successors and Assigns. MFSOK may not assign its obligations under this Agreement without the written consent of Issuer except to a successor partnership or corporation to which all or substantially all of the assets and operations of MFSOK are transferred. Issuer may assign its rights and obligations under this Agreement to (but only to) any other public entity that issues the Notes (if not the Issuer). Issuer shall not otherwise assign its rights and obligations under this Agreement without written consent of MFSOK. All references to MFSOK and Issuer in this Agreement shall be deemed to refer to any successor of MFSOK and to any such assignee of Issuer and shall bind and inure to the benefit of such successor and assignee whether so expressed or not.

IV. Municipal Advisor Registration and Acknowledgement

Pursuant to Municipal Securities Rulemaking Board Rule G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal entity and obligated person clients which include the following:

Municipal Finance Services, Inc. is currently registered as a Municipal Advisor with the U.S. Securities and Exchange Commission (“SEC”) and the Municipal Securities Rulemaking Board (“MSRB”).

Within the Municipal Securities Rulemaking Board (“MSRB”) website at www.msrb.org, the Issuer may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

Issuer further acknowledges receipt of MFSOK’s Form ADV Part 2A Brochure and 2B Brochure Supplements as required by the SEC and Oklahoma Department of Securities prior to entering into this Agreement.

V. Conflict of Interest Statement

As of the date of this agreement, MFSOK has performed a reasonable diligence to determine if there are any conflicts of interest that should be brought to the attention of the Issuer. During the diligence process, MFSOK has determined that no material conflict of interest has been identified.

Since the compensation arrangement included in Section II includes a component that is based on the completion of a transaction, this may be viewed as a conflict of interest regarding our ability to provide unbiased advice to enter into such transaction. This viewed conflict of interest will not impair MFSOK’s ability to render unbiased and competent advice to the Issuer. The fee paid to MFSOK increases the cost of borrowing to the Issuer. The increased cost occurs from compensating MFSOK for municipal advisory services provided.

If MFSOK becomes aware of any actual or potential conflict of interest not mentioned above during this agreement, MFSOK will promptly provide the Issuer a supplement written disclosure with sufficient details of the change, if any, which will allow the Issuer to evaluate the situation.

VI. Legal Events and Disciplinary History

A regulatory disclosure action has been made on MFSOK's Form MA and on Form MA-I for two of MFSOK's municipal advisory personnel relating to a 2017 U.S. Securities and Exchange Commission ("SEC") order. The details of which are available in Item 9; C (2), C (4), C (5) and the corresponding regulatory action DRP section on Form MA and Item 6: C (2), C (4), C (5), C (6) and the corresponding regulatory action DRP section on Form MA-I for both Rick A. Smith and Jon Wolff. In addition, the Oklahoma Department of Securities adopted the above proceedings which are identified in Item 9; D (2), D (4) and the corresponding regulatory action DRP section on Form MA.

The Issuer may electronically access MFSOK's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website:

www.sec.gov/edgar/searchedgar/companysearch.html.

There has been no change to any legal or disciplinary event that has been disclosed on MFSOK's SEC registration for MA filings since December 18, 2017.

VII. Fiduciary Duty

MFSOK is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board ("MSRB"). As such, MFSOK has a Fiduciary duty to the Issuer and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

Duty of Care:

- A. exercise due care in performing its municipal advisory activities;
- B. possess the degree of knowledge and expertise needed to provide the Issuer with informed advice;
- C. make a reasonable inquiry as to the facts that are relevant to the Issuer's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the Issuer; and
- D. undertake a reasonable investigation to determine that MFSOK is not forming any recommendation on materially inaccurate or incomplete information; MFSOK must have a reasonable basis for:
 - a. any advice provided to or on behalf of the Issuer;
 - b. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the Issuer, any other party involved in the municipal

securities transaction or municipal financial product, or investors in the Issuer securities; and

- c. any information provided to the Issuer or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

MFSOK must deal honestly and with the utmost good faith with the Issuer and act in the Issuer's best interests without regard to the financial or other interests of MFSOK. MFSOK will eliminate or provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). MFSOK will not engage in municipal advisory activities with the Issuer as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the Issuer's best interests. As of the date of this agreement, MFSOK has performed a reasonable diligence to determine if there are any conflicts of interest that should be brought to the attention of the Issuer.

VIII. Recommendations

If MFSOK makes a recommendation of a municipal securities transaction or municipal financial product or if the review of a recommendation of another party is requested in writing by the Issuer and is within the scope of the engagement, MFSOK will determine, based on the information obtained through reasonable diligence of MFSOK whether a municipal securities transaction or municipal financial product is suitable for the Issuer. In addition, MFSOK will inform the Issuer of:

- A. the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- B. the basis upon which MFSOK reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the Issuer; and
- C. whether MFSOK has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the Issuer's objectives.

If the Issuer elects a course of action that is independent of or contrary to the advice provided by MFSOK, MFSOK is not required on that basis to disengage from the Issuer.

IX. Record Retention

Pursuant to the Securities and Exchange Commission (SEC) record retention regulations, Municipal Finance Services, Inc. is required to maintain in writing, all communication and created documents between Municipal Finance Services, Inc. and the Issuer for five (5) years after the maturity of any obligation.

Notices

Any and all notices pertaining to this Agreement shall be sent by U.S. Postal Service, first class, postage prepaid to:

MFSOK:

Municipal Finance Services, Inc.
Attn: Rick A. Smith
P.O. Box 747
Edmond, OK 73083-0747

ISSUER:

Independent School District Number 1
Logan County, Oklahoma
Attn: Superintendent
802 E. Vilas
Guthrie, OK 73044

Acceptance

If there are any questions regarding the above, please do not hesitate to contact Municipal Finance Services, Inc. If the foregoing terms meet with your approval, please indicate your acceptance by executing all original copies of this letter and keeping one copy for your file.

The ISSUER and MFSOK have entered into this Agreement by the duly authorized representatives which was approved on the ____ day of _____, 2018, at a meeting duly called and held in full compliance with the Oklahoma Open Meeting Act.

MUNICIPAL FINANCE SERVICES, INC.

INDEPENDENT SCHOOL DISTRICT
NUMBER 1 LOGAN COUNTY, OKLAHOMA

Jon G. Wolff, Vice President

Printed Name: _____

Title: _____

GUTHRIE PUBLIC SCHOOLS

Activity Fund Policies and Procedures Handbook

**Guthrie Activity Fund Office
Administration Building
802 East Vilas**

**Guthrie, Ok 73044
Phone 405-282-8900, Ext. 8947
Fax 405-282-5904**

REVISED JULY 2018

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INTRODUCTION

The information collected in this handbook is provided to the employees and staff of Guthrie Public Schools with the most accurate policies and procedures for use of Activity Fund, as an aid to comply with all State of Oklahoma Law, and State and Local Board of Education policy and procedures.

The information is accumulated from State Law of Oklahoma, under the direction of the State Superintendent of Public Instruction and Oklahoma State Board of Education, along with the policies set forth by the Guthrie Public Schools Board of Education.

All subaccount financial data is a part of the district's final revenue and expenditure as reported to the State Department of Education. The final financial data is also forwarded to federal reporting agencies as applicable.

Activity Fund Purchasing Procedures

- Go to <https://ok.wengage.com/Guthrie> or on the GPS website under Staff Links, WenGage.
- Click purchase Requisition
- Choose Un-submitted
- Select New
- Leave **RQ No Blank**
- Choose the fund (60 for Activity Fund)
- Choose the Purchase Approval (Technology requests have a separate approval code).
- Choose Location (your site)
- Choose Vendor name by typing the Vendor name and clicking on the correct choice when it appears. Choose carefully because the vendor you choose is the vendor that will be paid.
- Enter a Description
- Click Save
- Click the word Requested
- Click New on the right side
- Enter a Description for the 1st item (Be specific, include as much information as possible including if it is for resale)
- Enter a Unit Price
- Optional: Enter the Item Number (Include this if someone other than yourself will be placing the order.)
- Change the Quantity
- Click Add New
- DO NOT Enter anything unless instructed to do so by the Financial Secretary or you know your Project (Account) number.
- Click Save
- Repeat the last 4 steps for each item you are buying
- Click Back to Requests
- Click the “Select “box next to Requisition you entered
- Click Submit
- A detailed description of items to be purchased is required and will assist in the OCAS coding required by the State Department of Education. (Ex. Resale/non-profit, resale fundraiser, instructional, field trip w/date of trip, etc.)
- Include shipping/handling charges in your total amount requested.
- Once processed an accounting copy will be emailed to the financial secretary and the purchase order will be emailed to the requesting employee.
- When your purchase order is received you may order or make purchase. Purchase only items listed on purchase order request. If purchase is going to be over the purchase order requested amount due to change in price, request an increase of purchase order prior to making purchase or placing order when possible. This must be done on a “Request PO Increase” prior to the purchase. If purchase exceeds 25% of the available balance, you may be required to sign an Acknowledgement of Violation form.

- Packing slips are attached to the purchase order, to verify the purchase was made after the purchase order was issued. Therefore, **DO NOT** order until purchase order is obtained. Regardless of the invoice date, the purchase will be in violation if merchandise is received prior to purchase order date.
- Once the merchandise/services are received, the vendor must submit an itemized, invoice for payment. Itemized means it must have a quantity, price per item, & the total. (Quantity x price = amount due). Invoice must also have the date of service/purchase date.
- No invoice will be paid prior to receipt of goods or services regardless of contract signed by sponsor/principal, as no contract is legally binding unless approved by the BOE. Deposits can be made, but balance will only be paid after goods and/or services are rendered.
- Receipts/invoices must be on computer generated receipt or letterhead with vendor information. If unable to produce such, vendor signature is required.
- Receipts/Invoices should be turned in immediately for payment, but no later than 30 days from purchase.
- Complete an “Activity Fund Pay Request for Purchase Order/Contracts” form and attach to the invoice. Turn into the site financial secretary.
- All blanket purchase orders will automatically close at the end of each nine week period. A new purchase order request will be required at that time as well.
- Technology related purchase order requests must be approved by Technology Director prior to being assigned a purchase order number. Use approval code #1 when requesting to direct to Technology for approval.
- Any employee in violation of these procedures may be required to sign an “Acknowledgement of Violation” which may be placed in their personnel file.

ACTIVITY FUND RECEIPTING/DEPOSITING PROCEDURES

- Sponsor/Teacher shall issue pre-numbered receipts to all individuals who have collected funds on behalf of the activity fund organization.
- Receipts must be issued each time money (\$5 and over) changes hands.
- All pre-numbered receipt books shall be checked out and returned to the Financial Secretary at the end of each school year.
- Multiple collections received of less than \$5.00 per person; the sponsor/teacher shall maintain a list of these collections. The list should include the date, individual’s name, and amount. At the end of the day, the sponsor/teacher shall issue a receipt for the total amount listed. The list shall be maintained with the receipt issued.
- Receipts can be voided by writing “VOID” across the receipt. **DO NOT REMOVE ORIGINALS OF VOIDED RECEIPTS FROM THE BOOK.**
- The receipts issued should reflect the following information:
 1. Date money received
 2. Person from whom the money is received.
 3. Amount received which should reflect the total checks & cash;

4. Identify the specific fundraiser; and
 5. Identify the account number to which the funds should be credited.
 6. Receipt numbers range from sponsor book. (Ex. 73561-73568)
- A deposit slip shall be prepared documenting the amount received (checks & cash); source of funds, and the account(s) funds should be credited to. The deposit slip, receipt book, and money should be turned into the Financial Secretary for deposit.
 - Sponsor/Teacher shall remit **daily** to the Activity Fund Custodian or Site Secretary. There will be a designated employee to take deposits in the absence of the Financial Site Secretary.
 - The Site Secretary, in the presence of the Sponsor/Teacher, shall count the funds received, verify the receipt and sequence, the total amount & issue a receipt to the Sponsor/Teacher for the funds received which shall be attached to sponsor/teacher receipt(s). The total checks and cash received shall correspond with the receipts issued. Sponsor receipt numbers shall be noted on financial secretary's receipt.
 - The Financial Secretary will drop deposit in bank night deposit when deposit is \$100 or more nightly and no less than once a week if less than \$100.
 - All currency should be facing the same direction and clipped as follows:

Ones-----	\$25.00
Fives-----	\$100.00
Tens-----	\$200.00
Twenties-----	\$500.00
 - All coins should be rolled or bagged. Do not tape the roll ends. Loose change should be sent in a coin bag or plastic baggie. Do not put loose change in the deposit bag.
 - Checks should be made out with the correct school site name.
 - Do not accept post-dated checks
 - All receipts should be totaled and reconciled to the currency, coins & checks received. The total funds received should balance to the daily receipts.
 - A Farmers & Merchants Bank deposit slip will be completed and accompany the locked money bag and dropped in the night deposit box at the 1800 E. Oklahoma Avenue branch.
 - Put the Activity Fund Account number & activity program number if known on the check. If a check is made out to a teacher/student, etc., it must be endorsed before it is sent to the Activity Fund Custodian.
 - Checks should be facing up and clipped together with a calculator tape of checks totaled.
 - Donations must be deposited and utilized as stipulated by the donor.
 - No sponsor/teacher shall keep money in their possession overnight.
 - Sponsor/Teachers collecting money after school hours shall check out a money bag, and keys to the bank night deposit box and a Farmers & Merchants Bank deposit slip to be completed by sponsor/teacher. No money shall be kept overnight. The Activity Fund Custodian will issue a receipt when the bag is picked up from the bank the following business day.

- In the case of stolen money, **immediately** notify your administrator. The police must be called and a report must be filed. Attach a copy of the report to the receipt(s) of the missing money and send a copy to the Activity Fund Custodian.
- Any employee in violation of these procedures will be required to sign an “Acknowledgement of Violation” which may be placed in their personnel file.

DISTRICT VISA CREDIT CARD

- The credit card can be checked out with prior authorization.
- Contact the Activity Fund Clerk in advance to reserve a card.
- When you call to reserve the card you should know your purchase order number and the date you will pick up the card.
- You will be required to turn in the original itemized receipt when the card is returned.
- The district has limited cards so they will be reserved and checked out on a first come first serve basis. To avoid disappointment, reserve early.

SAM’S CLUB CARD

- Sam’s Club accepts Visa.
- Request a Purchase Order to Sam’s Club-Edmond.
- Call or email the Activity Fund clerk to reserve the Sam’s card & VISA or send a shopping list to the Activity Fund clerk to place order online. Include a date & time you want to pick up.
- Sam’s will pull the order and you will have 48 hours to pick it up if ordered online.
- Original invoice/receipt must be turned in when returning Sam’s card.

START CHANGE

- Complete a purchase order request, indicating purchase request is for start change and event; include date(s) of event.
- The vendor should be the name of the employee responsible for the check/cash.
- Send a check request with the date the change is needed. Checks are processed on Thursday afternoons.
- A check will be processed and sent in interagency mail for the date requested.
- Start change shall be returned at the end of the event along with deposit.

INSUFFICIENT FUND CHECKS

- In the event a check is returned to the District by the bank for insufficient funds, the Activity Fund Clerk will charge the check back to the proper sub-account and forward a receipt to the sponsor. Example page 31

- A letter will be sent to the patron notifying patron of returned check and instructions for paying. If there is no response a second letter will be sent after 1 week. If no response after 1 week of the second letter being sent, the check will be forwarded to the District Attorney's office for collection.
- Patrons should be referred to the Activity Fund Clerk with any questions or payments. Please do not collect on site unless instructed to by the Activity Fund Clerk.
- When funds are collected either from patron or the district attorney's office, they will be re-deposited into the sub-account, and a receipt will be forwarded to the sponsor. Example page 31
- A list will be sent to each site Financial Secretary periodically. If a check is accepted from a patron already on the "Do Not Accept" list, the check may be forwarded back to the sponsor that accepted the check for collection.
- All fees received from the collection of an insufficient check will be deposited into the Administration Misc. Account.

CASH INCENTIVES

- Monetary incentives are not an allowable expenditure.

GRATUITY

- 18% gratuity is allowable for student activity meals when out of district

GIFT CARDS

Gift Cards are not to be used as incentives or reward to staff/employees. When they are used in this manner, they become taxable income. They can be presented to teachers during the school year for the purchase of class supplies. All gift cards must be signed for on a roster. The roster should then be forwarded to the Activity Fund Office. In addition, individual must return receipts to the Activity Office for items purchased with the gift card.

CONCESSION SALES

- Money should be counted & recorded on a deposit slip. The money and slip should be signed by two individuals.
- After the collections are counted, the sponsor should issue a pre-numbered receipt.
- If concessions sales are after school hours, the deposit should be made in the same manner as the deposit for the athletic & special event gate sales noted previously.

INTERNAL CONTROL PROCEDURES

Receipting & depositing game & event admissions

- Issue a pre-numbered ticket (available through the Activity Fund Custodian) to each individual attending the event. (The tickets should be a different color for adults, children, senior citizens or other reduced tickets.) Documentation of the beginning ticket numbers should be maintained by the Activity Fund Custodian or Site Secretary.
- If making or purchasing tickets the AF clerk must be informed of the beginning & ending ticket numbers prior to the sale of tickets. Also if any tickets are given away or disposed of in any way a signature by the person accepting/or disposing of the tickets must be obtained on a separate ticket report.
- The admission fee should be collected and tickets issued by one individual and then a second individual should monitor the gate and collect the ticket stubs.
- At the end of the event, the collections should be reconciled to the tickets issued and signed by the individuals involved.
- The collections should be given to the designated individual to be placed in the bank's night depository. This individual should issue a receipt to the gate personnel.

TRAVEL/FIELD TRIP GUIDELINES

- All field trips must have prior approval from Mr. Ogle or Mrs. Chapple unless OSSAA sanctioned.
- All out of state trips must have Board of Education approval. Requests are sent to Jana Frey by Requestor.
- All overnight activity trips requiring student payment must be paid in full prior to trip. Those students unable to pay prior will not be allowed to attend. The Activity Fund account responsible for payment of trip expenses must have the funds in the account to cover all expenses of trip, prior to the trip.
- Travel & meal payments for students **must be itemized**. It is your responsibility to verify that the receipt is accurate and no taxes charged before you sign for purchase. Tax cannot be reimbursed. To receive overnight per Diem (\$30 per night in state, \$50 out of state); attach a copy of the trip request to the "Out of District Travel Reimbursement" form.
- A signature log of all ~~students~~ & staff receiving a paid meal must be obtained and turned in with receipt.

GUIDELINES FOR RAFFLES/TICKET DRAWINGS

- Pre-numbered tickets must be issued. One ticket stub will be issued to the participant and the school will retain the other ticket stub which must be turned into the Activity Fund clerk with deposit for reconciliation.
- School officials must be actively involved in supervising the drawing of the ticket stub or stubs.

- All funds received in connection with the drawing shall be accounted for in accordance with district activity fund procedures.
- Cash & non-cash prizes may be used as drawing winnings.
- Drawing participants should be notified that the proceeds of the drawing may be considered taxable income for state & federal tax purposes. The fair market value of the winnings must be disclosed. The winning prize for drawings will be limited to a fair market value not to exceed \$5000.00.
- **Tax considerations must be followed.** If the fair market value of the winning cash prize is less than \$600 then there are no tax considerations to be followed. For cash or non-cash prizes that have a fair market value of \$600 or more and under \$5000 the winnings must be reported through the issuance of a 1099 to the IRS and the recipient. **Information such as name, address, and social security number must be obtained from the recipient for winnings greater than \$600.**
- Schools and affiliated organizations shall not conduct casino nights and other forms of gambling.

TRANSFERS

- Monies from school activity accounts may be transferred to other approved school account after Board approval. Transfers are only done monthly because they require Board approval. A “Request to Transfer” form can be found on the school district website under the heading of “Bluejay Bundle”. Request must be received in the Activity Fund office 1 week prior to the scheduled Board of Education meeting.

CASH ADVANCE FOR TRAVEL

- Cash advance for travel should be requested no later than a week prior to travel. The following forms should be completed:
 1. Request for Activity Fund Cash Advance Form, must be completed and signed by the administrator of the account. This form is available on the district website. Please read the form carefully before signing.
 2. A Purchase Order Request must be completed. The Vendor should be the name of the person accepting the cash advance.
 3. Original receipts must be turned into the Activity Fund clerk documenting travel expenses and unused monies re-deposited in the account immediately after the trip.

ACCOUNTS PAYABLE/CHECK PROCESSING

- Checks are processed every Thursday afternoon during the school year. Check requests for start change/cash advance should be in the Activity Fund office the day prior to processing. **“Please plan ahead”.**
- **DO NOT SIGN** contracts agreeing to “payment on receipt” as checks are not cut on demand.

STAFF REIMBURSEMENT

- Staff reimbursements are allowable for approved travel expenses.
- Complete a purchase request in your name prior to the date(s) of travel.
- Turn in all receipts for reimbursement upon return.
- Tax is not an allowable reimbursement.

STAFF EXPENDITURES

- Purchases of personal items for employees must be made from the faculty or PTO accounts only, with at least one non-employee parent PTO officer's approval.
- Expenditures that provide personal benefit to staff **must** be reasonable in cost.
- Purchase of apparel used in the performance of an employee's duties are allowable from other accounts but must be inventoried and returned to the school district at the end of useful life or at the end of employment relationship.

DONATED EQUIPMENT, SUPPLIES AND MATERIALS

- All equipment, supplies & materials received through donation become district property and are governed by district policy & procedures
- This requirement also applies to donations received as a result of requests made on social media sites (ex. Donors Choose).
- A fundraiser request is required if donations are solicited either from local individuals and organizations or through social media.

SPONSOR RESPONSIBILITIES

- Obtain an authorized purchase order prior to making order or purchase of merchandise/services.
- Issue receipt for all funds collected.
- Submit receipt book & funds for deposit on a daily basis.
- Submit vendor invoice/receipt for payment immediately.
- Account reconciliation should be done monthly. Report discrepancies immediately.
- Ensure that all state & Board of Education laws & guidelines are followed.
- Do not leave money in your desk overnight or leave unattended in classrooms.
- Turn all money in daily.
- Complete a "Ledger Sheet" monthly. Your balance should be the same as the Activity Fund Clerks balance. If you have had no activity in your account for the month, you can sign off "no activity". This will help to catch any coding mistakes that have been made.

The Activity Fund and all subaccounts are included in the district's annual audit.

1. Audit citations on specific subaccounts will be the responsibility of the sponsor/coach/parent representative (hereafter referred to only as sponsor) to ensure corrective steps are taken to clear the finding.
2. Repeated failure to adhere to all requirements will result in:
 - *The sponsor being removed from the activity – or –
 - * The activity being removed as approved activity of the district.(Decisions will be made based on the situation and cause.)

BOOSTER CLUBS (SANCTIONED & UNSANCTIONED)

A list of all unsanctioned Booster Club/PTO representatives should be forwarded to the Activity Fund Custodian at the beginning of the school year.

- No Account transactions will be processed without the signature of all of the following:
 1. Booster Club representative
 2. Account Sponsor
 3. Site Administrator
- No changes to original purchase order will be made without a change request with Unsanctioned Booster Club representative signature. (Ex. Increase in quantity, change of vendor, increase of dollar amount, etc.)
- Unsanctioned Booster Club representative will not be allowed to set up vendor accounts in their name. All purchases/orders will be done by either the Booster Club sponsor, Site Financial secretary or the Activity Fund Custodian.
- Sanctioning of a GPS Activity Fund account requires Board of Education approval.
- All sanctioned booster clubs shall provide Guthrie Public Schools with contact information of said booster club officers.
- Sanctioned Booster club accounts must be responsible for all expenses incurred by the booster club.
- A financial report of all sanctioned booster clubs must be submitted for Board of Education review for the September board meeting.

Types of Allowable Expenditures

Activity fund operation expenses (checks, purchase order forms, etc.)
Appliances (refrigerator, microwave, etc.)
Assemblies and speakers
Athletic equipment, uniforms, clothing and supplies for student/coach
Banquet/reception expenses & supplies
Building improvements
Camp fee's (cheerleading, student council, etc.)
Change (start change)
Classroom equipment/improvements
Classroom supplies/materials
Clothes for the needy
Club refreshments and parties (student)
Contest entry fees
Copier rental fees, repairs & expenses
Custodial supplies
Donations
Dues & fees
Expenses relating to competition or shows held for students (science fairs, track meets, band, FFA, etc.)
Film and developing expenses
Films & videos (rental and/or purchase)
First aid supplies
Flowers & Plants for student activities
Fund raising expenses
Graduation expenses
Homecoming festivity expenses
In-service training & workshop fees (professional development)
Incentives/rewards
Library books, periodicals, & newspapers
Luncheons
Maintenance of grounds
Marquee
Meeting expenses
Memorials
Office equipment, furniture & supplies
Physical education equipment & supplies
Postage & freight expenses
Printing expenses
Prom expenses
Refunds
Registrations
Reimbursements (Transfers to general fund at year end)
Rental fees
Repair & maintenance
Ribbons, trophies, awards, & plaques
Scholarships
School pictures
Service projects
Student productions (plays, concerts, etc.)
Student store, concession stand, supplies
Student transportation, substitutes & bus drivers
Student travel & related expenses (lodging, meals w/15% gratuity)
Student uniforms & accessories
Student workshops & conventions
Telephone expenses
Tests, tutoring
T-shirt, sweatshirts, hats, book bags, etc. (for resale or uniforms)
Vending supplies
Workers at student events (gate, security, officials, concessions, clock, ticket, bus drivers, etc.)

ACTIVITY FUND FUNDRAISERS PROCEDURES

All fundraisers must have the approval of the Board of Education.

The Board of Education requires a complete and accurate accounting of all inventory received for sale from the time it is received on site until the remaining product is either sold or returned for credit. These procedures must include a requirement to account for every item of product, by name of student or sponsor, from the point they receive possession to the point they turn in sales collection or unsold product.

It is a violation of Oklahoma State Law to use cash collections to purchase additional supplies and materials while conducting a school sponsored activity. All funds collected (cash & checks) must be receipted and deposited into a Board approved school activity fund. Also, all items purchased should be expended and coded through the schools' activity fund. You are not allowed to use money collected at an event (such as a car wash or carnival) to purchase additional items that are needed for that event. Although it may equal the same net profit at the end of the process, all funds must still be deposited in and out of the school activity fund in order to have a proper audit trail. It is a good practice for sponsors to prepare a purchase request in their name for misc. reimbursements at the beginning of each semester. Therefore, in the case you are at a school event and additional items are needed, we recommend that a sponsor purchase the items with their personal funds. After the event, the sponsor can submit an original, itemized receipt to obtain reimbursement from the activity fund. However, we cannot reimburse sales tax. Adhering to this policy protects teachers and sponsors from accusations of theft and/or fraud.

Additional procedures include the following:

- A Fundraiser Request Form can be found on the Bluejay Bundle on the school district website and must be completed and signed by sponsor & site principal.
- All requests must be typed and turned into the Activity Fund Clerk 45 days prior to the date of the fundraiser.
- Request should be received by the Activity Fund Custodian no later than the last Friday of the month prior to each monthly Board Meeting.
- All Fundraisers require an After Sale Accountability Form be completed at the close of the fundraiser. If After Sale Accountability is not received by the Activity Fund Clerk within 30 day from the close of the fundraiser, no future fundraiser requests will be accepted for Board approval until form is received.
- Activity Fund money belongs to the school district and is under their guidelines for disbursement. Money earned through fund raising activities may not be earmarked as belonging to individual students. To allow students to earn money for their personal use through fundraising activities has been determined to be improper by our auditor.

**BOARD OF EDUCATION APPROVAL REQUIRED FOR INCOME
PRODUCING ACTIVITIES INCLUDING THE FOLLOWING:**

Advertising (ads, programs, sponsorships)
Bake sales
Banquets (if tickets are sold)
Bazaars
Book fair
Brochure sales
Candy sales
Calendars
Car Wash
Carnivals/Field Days
Compatibility Survey/Matchmakers
Concert (admission)
Concessions (excluding athletic events)
Cookbooks
Dances
Discount vendor cards
Donations (if solicited, including social media request such as **Donors Choose**)
DVD sales Face Painting
Firework Stand
Food sale (if conducted in school cafeteria must have Food Service Director & BOE approval)
Garage Sale/Yard Sale
Golf Tournaments (Unless OSSAA sanctioned)
Holiday grams (Valentine grams, Boo grams)
Jump Rope/Walk a thons
Magazine subscription sales
Newspaper
Parking permits
Plant Sales
Plays/Musicals/Talent Show (Admission)
PTO Store
Raffle/Ticket Drawing
Recycling (Aluminum can, paper &/or ink cartridge collections)
Resale items with profit
Sale of student projects
School Pictures
Silent Auction
Snack sales (popcorn/Capri sun, etc.)
Sports Clinics
Student ID's
Student sales to the general public
Student store
Supply fees
T-shirts, sweatshirts, backpacks, hats, etc.
Ticket sale (plays, musicals, concerts, banquets, dinners, drawings, etc.)
Trophy Auction/Sponsor
Vending
Yearbooks

NON PROFIT RESALE GUIDELINES

The Board of Education does not consider funds collected for non-profit a fundraiser. Therefore, sources of revenue collected for non-profit do not require a fundraiser request to be approved by the Board of Education for the following activities:

Commissions & rebates

Copy fees

Donations -Unsolicited

Entry Fees

Employee contributions/donations (If other than monetary must provide documentation of donation)

Facility use fees

Field trip

GED fees

Grants

Interest

Library fees

Lost book fees

Petty cash (from General Fund)

Registration fees

Restitution (bogus checks & fees)

Scholastic Book orders

Scholarships

Summer school tuition (transferred to the General Fund)

Testing fees

Tutoring

SANCTIONING POLICY

The Board of Education of the Guthrie School District believes that student achievement programs and parent-teacher associations and organizations can advance the educational goals of the Board of Education and confer a benefit to the students of the School District. It is the purpose of this policy to establish guidelines for the sanctioning of student achievement programs and parent-teacher associations and organizations that raise money and collect revenues for the benefit of students. Only those student achievement programs and parent-teacher associations and organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma School Code OKLA. STAT.tit.70, Section 5-129.

Sanctioning Procedure for Student Achievement Programs And Parent-Teacher Associations and Organizations

1. The School District may sanction student achievement programs and parent-teacher associations and organizations that according to the Board's determination, advance the educational objectives of the School District, are beneficial to students and meet the requirements of this policy.
2. In determining whether a student achievement program or a parent-teacher association or organization should be sanctioned by the School District, the Board of Education may consider: (1) if the program, association, or organization promotes activities that are an extension, expansion, or application of the School District curriculum; (2) if the program, association, or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association, or organization assists student clubs organizations, and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent-teacher association or organization in support of its application.
3. An application by a student achievement program or by a parent-teacher organization to the Board of Education requesting sanctioning shall include the following: (1) a statement of its purpose, goals, organizational structure, and membership requirements; (2) a detailed statement of how the School District and its students will benefit if the organization is sanctioned; (3) a statement of nondiscrimination consistent with all Oklahoma and federal laws; and (4) financial report as defined by Board of Education regulations, which has been performed on such.
4. The application shall be submitted to the principal for preliminary review. The principal shall forward the application to the superintendent; the superintendent shall make a recommendation to the Board of Education. The Board of Education shall review the application and shall sanction or decline to sanction the applicant.
5. The decision of the Board of Education is final and non-appealable. In order to maintain the status of a sanctioned program, association, or organization in accordance with this policy, the superintendent of schools or the Board of Education may require from any such program, association by an independent accounting firm at the expense of the sanctioned program, association or

- organization, on an annual basis, that a financial audit be performed on the program, association, or organization by an independent accounting firm at the expense of the sanctioned program, association, or organization. If required by the superintendent of schools or the Board of Education, the audit shall be submitted to the superintendent within ninety (90) days of the superintendent's request. The Board of Education shall review the audit submitted and determine if the program, association, or organization is entitled to continue to be sanctioned in accordance with this policy and if its funds should continue to be exempt from the statutory controls over student activity funds found in the Oklahoma School Code, OKLA.STAT. tit. 70 section 5-129. Otherwise, an annual financial report as defined by Board of Education regulations will be required. The financial report shall be submitted to the superintendent by September 1 of the year following the year of original approval and every year thereafter.
6. The superintendent of schools or the Board of Education may, at any time they deem warranted, request copies of any and all records maintained by the program, organization or association. Copies of records must be promptly provided upon request of the Board or superintendent.
 7. The Board may, at its discretion, withdraw sanctioning at any time it deems it is in the best interest of the School District. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.
 8. The organization may maintain bank, financial, and tax exempt status separate from the school. The organization will provide to the board of education, annually or upon request, a complete set of financial records or detailed treasurer's report.
 9. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties, or provide academic achievement awards and other educational recognition to students or student bodies will be presented to the board of education in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.
 10. In no manner will board sanctioning of an organization preclude the organization from compliance with state and federal laws as they pertain to equal opportunity and treatment of all students. Gifts or services provided to the school should benefit both boys' and girls' activities.

Please let us know if any contact information changes from what was on your application. Anita Paul 282-8900 ext. 8947, or anita.paul@guthriepps.net.

Recommended Practices

- Annual election or affirmation of officers.
- Periodic meetings open to the membership
- Full financial disclosure to the membership
- Surety bonds for treasurer and others who handle money
- Officer liability insurance
- System of internal controls over cash, including segregation of duties as much as possible.

Segregation of Duties

Ideally,

- The person who orders/purchases an item should not be the one who pays for it.
- The person making the purchase should not be the one who approves it.
- The person who collects money should not be the one who deposits it.
- The person who reconciles the bank account should not be the one who takes the collections.
- The person who writes the checks should not be the one who reconciles the bank account.

Recommended Minimum Internal Controls-Receipts

- Money kept safe with controlled access.
- Collections listed when received.
- Money deposited intact by a person other than the one collecting it.
- Listed collections verified to deposit total.
- Bank account reconciled monthly.
- Bank reconciliations reviewed by another.

Recommended Minimum Internal Controls-Disbursements

- All purchases approved in advance by someone other than the person making the purchase.
- Goods checked to see they are received as ordered.
- Invoice checked to items received and order pricing; signed by person who accepts responsibility.
- Signature and countersignature required on checks.
- Check signer reviews documentation before signing check.
- Cancelled checks listed and accounted for.

Good business practices protect your assets, your officers, and your members!

What is Sanctioning?

- Allows organization to operate for benefit of students
- Board of Education has complete discretion in the sanctioning of organizations.
Sanctioning Does NOT Equal control
- Board of Education does not control funds
- Board of Education does not ensure that organization complies with applicable state and federal laws
- Organizations may NOT use school district's tax-free status
Common Mistakes made by 501(c) 3
- Form 990: Sanctioned Organizations must file IRS Form 990. This is the annual "Return of Organization Exempt Form Income Tax." IRS form 990N may be filed in lieu of form 990 when gross receipts are less than \$25,000.

- Many organizations overlook the need to report compensation of \$600 or more to the IRS. Awards, fees, and similar payments must be reported on Form 1099-MISC, which must be sent to the recipient no later than January 31st, and to the IRS, with a Form 1096 transmittal, no later than February 28.

The IRS may deem payments to District employees by sanctioned organizations to be taxable compensation.

- If your organization would like to make a gift of any amount to a District employee, please contact the District to ensure the gift is processed through the payroll office.

Ways to Protect Against Liability

- Insurance and bonds
- Good procedures
- Written documents to provide club “memory”
- Well thought-out activities and services
- Consider national affiliation (PTA vs. PTO)
- Remain under the control of the school activity fund

Additional recommendations

- Club Treasurer should not be the coach/sponsor of organization
- Treasurer should countersign all checks
- Keep minutes of each club meeting on file.

Guthrie Public Schools Sanctioned Organizations

Guthrie Bluejay Boys Basketball Booster Club
 Guthrie Lady Jays Golf Booster Club
 Guthrie Hole-In-One Club, Inc.
 Guthrie Lady Jays Softball Booster Club, Inc.
 Guthrie Band Boosters Association
 Guthrie Lady Jays Booster Club
 Guthrie Football Booster Club
 Guthrie VIP (Vocally Involved Parents)
 Guthrie Wrestling Booster Club
 Guthrie Bluejay Summer Baseball
 Guthrie High School Cheer Booster Club

OKLAHOMA STATE LAW & DEPARTMENT OF EDUCATION REGULATIONS

The following words and terms, when used in this section, shall have the following meaning, unless the context clearly indicates otherwise:

“School activities” means cocurricular or extracurricular activities. Cocurricular activities are school-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program.

“Extracurricular activities” means all direct & personal services for public school pupils for their enjoyment that are managed & operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor required for graduation; are conducted outside school hours, or a time agreed upon by the participants if partly during school hours and approved by school authorities; and their content of activities is determined primarily by the student participants.

The board of education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, from student or other extracurricular or cocurricular activities conducted in the school district. Such funds shall be deposited to the activity fund. Deposit of funds subject to the requirements of school activity accounts shall be made daily; however, if cumulative deposits total less than One Hundred Dollars (\$100.00), a school district may provide for the deposit of such funds not less than one time per week. Disbursements from each of the activity subaccounts shall be by check countersigned by the school activity fund custodian and shall not be used for any purpose other than that for which the subaccount was originally created. The board of education, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund raising activities and all purposes for which the monies collected in each subaccount can be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which a subaccount was established may be transferred to another subaccount by the custodian.

The board of education of each school district may designate that any of the following revenue be deposited for the use of specific student activity subaccount, or to a general activity subaccount, within the school activity fund.

- 1. admissions to athletic contests, school or class plays, carnivals, parties, dances and promenades;*
- 2. sale of student activity tickets;*
- 3. concession sales, including funds received from vending concession contracts and school picture contracts approved by the district board of education, and cafeteria or lunchroom collections;*
- 4. dues, fees and donations to student clubs or other organizations, provided that membership in organizations shall not be mandatory;*
- 5. income or revenue resulting from the operation of student organizations or club projects, provided such revenue is not derived from the sale of property, supplies, products, or other assets belonging to the school district;*
- 6. deposit for or collection for the purchase of class pictures, rings, pins, announcements, annuals, banquets, student insurance, and other personal items; provided the cost of such items shall not be charged against other school district funds.*

7. *Income collected for use by school personnel and other school-related adult functions.*
8. *all other income, revenue, deposits or collections of any nature, including, but not limited to Indian education support funds (parental cost); laboratory fees; fees for the use of equipment owned or rented by the school district; deposits or assessments for breakage or supplies used in instructional courses; sale, exchange, lease or rent of property, supplies or products originally acquired from funds belonging to the school district or through the management, use or production of property belonging to the school district shall be deposited with the school district treasure in accordance with the provision of 62 O.S. 2001~335.*

The board of education of such district may establish, by board resolution, a general fund refund subaccount within the school activity fund. The balance in the subaccount shall be determined by need, and it shall be provided by refunds and reimbursements received, including, but not limited to, rental income, reimbursements for lost and damaged textbooks, summer school and adult tuition, overpayments, and tax refunds. The subaccount may be expended only for the refund of revenues previously received and deposited either into the subaccount or activity fund be financed by depositing all or part of the applicable collections and that all refunds be make from that account. Any remaining balance in the refund subaccount shall be transferred to the school district general fund on or before June 30 each year.

The board of education of each district may establish a petty cash account to be used only for the purpose making small expenditures, such as postage, freight or express charges, provided no single expenditure from the petty cash account shall be made in excess of Seventy-five Dollars (\$75.00) and the total expenditures during any one fiscal year shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00). The school activity fund custodian shall initiate the petty cash account by filing a purchase order/encumbrance against the general fund of the school district for the authorized amount of the petty cash account which shall not exceed Two hundred Dollars (\$200.00). The general fund warrant issued in payment of said claim shall be deposit in the petty cash account in the school activity fund.

All disbursements from the petty cash account shall be made in the same manner as other disbursements from the school activity fund, except no disbursement shall be make from the petty cash account unless a prenumbered, dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash custodian to countersign petty cash checks in place of the school activity fund custodian. The school activity fund custodian shall file claims against the general fund of the school district for reimbursement of the petty cash account whenever the need shall arise. Each reimbursement to the petty cash account shall be coded to the appropriate function/object code as appropriate. Such claims shall be itemized in the same manner as other claims filed against the general fund, and shall have attached thereto the receipts covering each of the expenditures claimed for reimbursement. The total of the petty cash account balance and the receipts on hand awaiting reimbursement should equal at all item the authorized amount of the petty cash account.” (70 O.S. Supp 2001m ~5-129)

A prenumbered receipt shall be obtained when a check is drawn against the petty cash account, and all such prenumbered receipts shall be accounted for at the end of the fiscal year. If a prenumbered receipt is spoiled it should be marked “void” and attached along with others on which reimbursement is being claimed; the copy or stub should also be marked ‘void’ if one is being used.

None of the provisions pertaining to the petty cash account shall be construed to authorize the use of one fiscal year’s funds to pay obligations of another fiscal year. Therefore, any remaining balance in each petty cash account shall be transferred to the general fund on or before June 30 of each year.

The State Board of Education shall adopt appropriate rules and regulations and design standard forms for the proper conduct of the various student activity sub-accounts. (70 O.S. Supp. 2001, ~5-129).

The board of education of each district shall exercise control over all school activity funds except those funds which are collected by organizations chartered by the Oklahoma Congress of Parents and Teacher, Junior Achievement programs, and parent-teacher associations that are incorporated as a nonprofit

corporation. Board approval on school activity funds and sub-accounts shall be specific. However, the language for approval for the various methods for raising funds and the purpose for which they are to be expended can be a general nature, the board may delegate authority through a board policy to school administrators to approve specific fund-raising activities during the year to be approved by the board at the next regular board meeting.

Title 70 O.S. Supp. 2001, ~5-129.1 provides: “Those funds which are collected by programs for student achievement and by parent-teacher associations *and organizations that are sanctioned by the school district board of education shall be exempt from the provisions as outlined in Section 5-129 of this title.* Each school district board of education shall adopt policies provisions of this section. The guidelines may include but not be limited to examinations of financial and performance audits performed on each such organization and association.”

The board of education of each district may appoint a school activity fund custodian for each operational site within the district. If a school elects to have operational site school activity fund custodians, each site school activity fund custodian shall be bonded for no less than One Thousand Dollars (1,000.00). Each school activity fund custodian shall give a surety bond as determined by the board of education, but in no case less than One thousand Dollars (1,000.00). Such bond shall be filed with the clerk of the board of education (70 O.S. Supp. 2001, ~ 5-129).

Disbursements from the school activity fund shall be by check, countersigned by the school activity fund custodian and some other person or persons designated by the board of education. Deposits to or transfers from any account may be authorized by the board of education except the refund subaccount and petty cash accounts. The school activity fund custodian shall not use funds in one account for another purpose unless a transfer is granted as provide by law. Accounts may be established by the board of education of each district by whatever name or style it deems best suited to its needs for the revenue collected.

Purchases from activity funds for material or equipment shall not be paid for unless invoices or delivery tickets are furnished. Receipts for collections shall be given by the school activity fund custodian. *Pre-numbered tickets should be used for admissions in order to establish internal control. All tickets not sold by the gatekeeper should be accounted for at the end of each event and a written reconciliation made of tickets sold to actual revenues collected.* Reconciliation documents should be filed in date order as part of the documentation for the activity fund.

Standard forms are not prescribed. Many good forms are now in use and each board of education shall determine if its forms meet legal requirements. Sample forms are included in this manual as a reference only.

School districts shall report all school activity financial transactions using the Oklahoma cost Accounting System.

Specific procedures for all activity funds are as follows:

1. Pre-numbered school activity fund receipts shall be issued for every account for each fiscal year.
2. The secretary-treasurer of each organization or subaccount shall issue receipts and keep records of credits, debits and balances.
3. The books of each subaccount must reconcile with the records of the school activity fund.
4. Requisition or purchase request is presented to the school activity fund custodian or their designee.
5. Purchase order is then approved by purchasing agent and the order is placed with the vendor.
6. Checks will be issued only when invoice or supporting document and merchandise have been received.
7. All checks will be issued by the school activity fund custodian and countersigned. No check will be issued in excess of subaccount balance.

8. Record of all bad checks shall be kept and charged to proper sub-account.
9. School activity fund (Fund 60) shall be reported to the State Department of Education through curricular subject dimension of OCAS, where applicable. Reports will be transferred by magnetic media.
10. The school activity fund custodian shall furnish a report to the superintendent and board of education monthly this report shall show previous balance in each sub-account and total school activity fund balance.
11. Every teacher in the school system should be informed that all money received is to be turned into the school activity fund custodian.
12. The petty cash account is the only one that can be reimbursed from the general fund.
13. A general fund refund sub-account within the school activity fund may be established by board resolution.

(OAC 210:25-5-13)

GPS BOARD OF EDUCATION POLICY

C-20

ACTIVITY FUNDS

The Guthrie Board of Education shall exercise complete control over all activity funds and shall adopt appropriate rules and regulations for handling, expending, and accounting for all such funds.

At the beginning of each fiscal year and as needed during each fiscal year, the board shall approve all school activity fund subaccounts, all subaccount fund raising activities and all purposes for which the monies collected in each subaccount can be expended.

The superintendent shall cause the activity account to be audited annually by a certified public accountant that will be selected by the board. The audit shall be furnished to the board and the cost of the audit shall be paid from the general fund.

Every teacher and/or sponsor in the school system should be informed that all money received is to be turned in to the school activity fund custodian. Every teacher and/or sponsor shall receive a Guthrie Public School Activity Fund Procedure Handbook.

No expenditures shall be made from activity funds except by check and on the authorization of the sponsor of the group to whom the fund belongs. All such checks are to be issued and countersigned by the custodian of the activity fund and some other person or persons designated by the board of education. No checks will be issued in excess of a subaccount balance.

All activity monies shall be deposited daily with the activity fund custodian. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the school activity fund. Deposits of funds shall be made daily by the activity fund custodian into an interest bearing checking account.

A record of all bad checks will be kept by the activity fund custodian. If the activity fund custodian is unsuccessful in collecting funds, the bad check will be charged back to the proper subaccount.

The activity fund custodian shall keep complete and accurate accounts of all activity funds, and shall see that monthly reports are made available to the activity fund subaccount sponsors. The activity fund custodian shall furnish a report to the superintendent and board of education each month. This report shall show the previous balance in each subaccount and the total district activity fund balance. The activity fund custodian shall reconcile the report to the superintendent and board of education.

The activity fund custodian, upon approval by the board of education, shall establish a petty cash account for each site to be used only for the purpose of making small cash expenditures, such as postage, freight or express charges. This account shall not exceed two hundred dollars (\$200) at one time, and no expenditure shall exceed seventy-five dollars (\$75). The total expenditures during any one fiscal year will not exceed two thousand five hundred dollars (\$2500) per school building.

The activity fund custodian will be appointed by the board of education. The custodian will provide a surety bond in an amount determined by the board, but not less than one thousand dollars (\$1000).

These provisions shall not apply to funds collected by student achievement programs or parent-teacher associations and organizations that are sanctioned by the board of education. Guidelines adopted by the board for the sanctioning of such organizations and associations may include, but not be limited to, examinations of financial and performance audits performed on each such organization and association.

The superintendent is directed to establish regulations governing activity funds. Such regulation, when approved by the board of education, shall become policy.

REFERENCE: 70 O.S. SECTION 5-129, SECTION 5-129.1

70 O.S. SECTION 5-135

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Section C

**GUTHRIE PUBLIC SCHOOLS PROJECT MASTER FILE LISTING
ACTIVITY FUND PROJECTS**

<u>PROJECT #</u>	<u>DESCRIPTION</u>
801	CENTRAL FACULTY
802	CENTRAL ACTIVITY
803	CENTRAL PTO
804	COTTERAL PTO
805	COTTERAL ACTIVITY
806	COTTERAL FACULTY
808	FOGARTY PARENT ORG.
809	FOGARTY ACTIVITY
810	FOGARTY FACULTY
811	ELEMENTARY SNACK GRANT
812	GUES ACTIVITY
813	GUES FACULTY
814	GUES HONOR CHOIR
815	GUES PARENTS ORG.
816	GHS SPECIAL KIDS
817	JH ART CLUB
818	JH BUILDERS CLUB
819	JH ATHLETICS
820	JH GOLF
821	JH FCCLA
822	JH HONOR SOCIETY
823	JH ACCOUNT
824	JH FACULTY
825	JH LIBRARY
826	LEARN 2 LOVE
827	JH CHEER
830	JH STUCO
831	JH T.S.A.
832	JH YEARBOOK
834	JH ACADEMIC TEAM
840	CHARTER OAK ACTIVITY
841	CHARTER OAK PTO
842	CHARTER OAK FACULTY
850	HS ACADEMIC TEAM
851	HS ART CLUB
852	HS ATHLETICS
853	HS CHEER
854	FOOTBALL CAMP
855	TENNIS
856	HS LIBRARY
857	HS YOUTH & GOVERNMENT
858	GHS LINK CREW
859	BAND (OPERATING)
860	HS CLASS OF 2021
861	HS CLASS OF 2017
862	HS CLASS OF 2018
863	HS CLASS OF 2019
864	GHS ALUMNI ACCOUNT
865	CLASS OF 2022
869	ENGLISH CLUB
870	HS FACULTY COURTESY COMMITTEE
871	STUDENT PANTRY HS

872	CLASS OF 2020 HS
873	HS SPEECH
875	ROBOTICS/STEM
876	FFA 4H BOOSTER CLUB
877	HS FFA
878	HS FCCLA
879	HS FOREIGN LANGUAGE SPANISH
880	XC BLUECREW
881	LADY JAYS BASKETBALL
882	GUTHRIE RUNNING CLUB
883	HS HERITAGE CLUB
884	HIGH SCHOOL ACCOUNT
885	HS STUDENT SUPPORT
886	HS HONOR SOCIETY
888	HS JOURNALISM
889	HS KEY CLUB
892	MATH OF FINANCE
893	HS MU ALPHA THETA
895	HS JROTC
896	HS S.A.D.D.
897	HS SOCCER CLUB
898	HS SCIENCE CLUB
899	HS STUDENT COUNCIL
900	HS CAMPUS BEAUTIFICATION
902	VOCAL
904	HS YEARBOOK
907	HS MEMORIAL FUND
908	HS VOCAL TRIP ACCOUNT
911	FFA BUILDING FUND
912	GHS BUSINESS PROF OF AMERICA
913	HS DRAMA
922	COURTESY COMMITTEE ADMIN
925	GENERAL FUND REFUND
927	HALL OF FAME BANQUET
929	DISTRICT SPECIAL OLYMPICS
930	DISTRICT ELEMENTARY PTO
932	HS SUMMER SCHOOL
933	FAVER C&C
934	TRANSPORTATION C&C
935	VENDING MACHINE ADMIN
937	FAVER ACTIVITY
938	NATIVE AMERICAN PARENT
940	ADMINISTRATION MISC
942	C.N. CLEARING ACCT

PROGRAM LISTING

<u>CODE</u>	<u>DESCRIPTION ATHLETICS PROGRAMS-COMPETITIVE</u>
801	Change/Change Return
802	Baseball
803	Basketball (Boys)
804	Basketball (Girls)
805	Football
806	Girls Golf
807	Soccer (Boys)
808	Soccer (Girls)
809	Tennis (Boys)
810	Track (Boys)
811	Wrestling
812	Cheerleaders
813	Tennis (Girls)
814	Track (Girls)
815	All Sport Passes
816	Golf (Boys)
817	Cross Country (Girls)
818	Playoffs
819	Cross Country (Boys)
820	Media Guide
821	Concessions
822	Misc. Fundraisers
823	Donations
824	Maintenance of Athletic Misc.
825	Vending
826	Advertising
827	Track Girls & Boys
828	All Sports
829	Sports summer camp
830	Basketball (Boys/Girls)
831	Girls Softball
832	Athletic Merchandise sold to students
833	Tennis (Girls & Boys)
834	Soccer (Girls & Boys)
835	Sub/Travel Reimbursement
836	Programs
837	Entry Fees
838	Sports Clinic
839	Game Security
840	Meals
841	Game Officials
842	Tournament Expenses
843	Gate Workers reimbursement
844	Coaches Uniforms
845	Equipment
846	Uniforms
847	Single Sport Passes
848	Student Sport Passes
849	Reserved Seats Passes
850	Athletics Misc.
851	Concession Worker reimbursement
852	Dues
853	Try Out Fee
854	Cross Country

<u>CODE</u>	<u>DESCRIPTION NON-ATHLETIC PROGRAMS</u>
901	Sucker/Lollipop/Candy sales
902	Student Incentives/Rewards
903	Book Fair
904	T-Shirts/Sweatshirts Sales
905	Picture Packages (Group/Individual)
906	Spring Fling Fundraiser
907	Postage
908	Book Orders
909	Field Trips
910	Mpact 4 Kids (Fundraiser)
911	Snacks (Popcorn/Capri Sun)
912	Field Day
913	ID Badges
914	Vending
915	Yearbook
916	Academic/ACT/PSAT Test
917	Magazine Subscription (Fundraiser)
918	Donations
919	Student Store/PTO Stores
920	Musical/Plays
921	Camp
922	Staff incentives/Awards
923	Weekly Readers/Time/Nat'l Geographic
924	Holiday grams
925	Recycling
926	Student Projects
927	Great American (Fundraiser)
928	Grant Money
929	Lab Fees/Class Dues
930	Peanuts /Pecans(Durham Fundraiser)
931	Discount Cards
932	Scholarships
933	Garage Sales/Yard Sales
934	Fireworks
935	Calendars
936	Cookbooks
937	Carnival
938	Film/Film developing
939	Trophy Sponsor/Auction
940	Pork Chop Dinner
941	Meat sales
942	Leadership Fees
943	Ag Mechanic Projects
944	Horticulture Projects
945	Car Wash
946	Silent Auction
947	Spirit Ribbons
948	United Week Fundraiser
949	Special Olympics
950	Talent Show/Follies
951	Misc. Reimbursements
952	Compatibility Survey/Matchmaker
953	PaySchools fee
954	Start Change/Change Return
955	Dance/Prom

956	All State -fees
957	Travel Reimbursements
958	DVD's
959	Yearbook PDA
960	Raffle/Drawings
961	Homecoming (fees, shirts, supplies, etc.)
962	Concessions
963	Brochure/Catalog Fundraiser
964	Library Fines/Lost Library Books
965	Penny War/Coin Collections
966	Balloons
967	Read-a-thon/Spell-a-thon/Walk-a-thon
968	Newspaper
969	Band/Music Concert
970	Meals/Luncheons/Refreshments
971	Advertising/Program Ads/Yearbook Ads
972	Christmas (Fundraiser)
973	Misc. Fundraisers
974	Cookie Dough
975	Plant Sale (Flowers/Bulbs/Etc.)
976	Pink Week Fundraiser
977	Registration/Membership Fees
978	Damage to school property
979	Boxtops for Education
980	Parking Permits
981	All Region Fees
982	Petty Cash
983	Interest
984	Insufficient Check Charge
985	Lost Text Books
986	T-shirt Bundle
987	Copies
988	Supplies
989	Janitorial
990	Central
991	Cotteral
992	Fogarty
993	GUES
994	Misc. Activity
995	Banquet
996	Summer School/Drivers Ed.
997	Graduation expenses
998	Contest Entry Fees

SUMMARY

The goal of this manual is to provide each user of the Guthrie Public Schools Activity Fund a “how-to/hands-on” guide for collecting, depositing, and expending funds gathered for special purposes. The handling of all public funds is a sacred trust and many more audit tracks must be visible than in handling personal funds. The following are reminders to the sub-account sponsor’s for the most crucial procedures to follow:

1. All collections made by sponsors must first be receipted by the sponsor, be turned into the Site Financial Secretary each day and a receipt obtained from the secretary for all such collections.
2. There is no statutory authority for cashing personal checks from available collections, and, as a result, it is not legal to do so. Therefore, all sponsors, student groups and adult organizations who control sub-accounts within the school activity fund must clearly understand that this action is prohibited and do not cash personal checks under any circumstances.
3. Sufficient cash must be on hand to cover all outstanding checks, all unpaid bills, and all new indebtedness before any new debt can be incurred in any sub-account of the Activity Fund. If the sponsor is unsure, they must contact the School Activity Fund Custodian and acquire their net balance in the sub-account before any additional transactions or proposed new debt is incurred.
4. All bills incurred in any given sub-account of the Activity Fund should be promptly paid within one (1) month of the receipt of goods or services.
5. In the event of fund raisers, the Board of Education requires a complete and accurate accounting of all inventory received for sale from the time it is received on site until the last item is either sold or turned back in for credit. These procedures must include a requirement to account for every item or product, by name of student or sponsor, from the point they receive possession to the point they turn in sales collections or unsold product.

The school auditor will scrutinize funds very closely because most of the collections are in cash and most discrepancies that occur in school funds are within the activity fund. Spend a little more time; follow the law and this procedure manual, and fund-raising will be less stressful.

GUTHRIE PUBLIC SCHOOLS Receipt			
Date	Number	Amount	
6/25/2010	5039	\$295.00	
Received From: CHECK WRITER'S NAME NSF CK698			

Year	Fund	Type	Number	Receipt	Program	Project	Unit	Amount
2010	50	AR	1880	5039	845	853	705	\$275.00
2010	50	AR	1690	5039	884	940	705	\$20.00

SAMPLE

***** Notification of payment of returned check. Funds will be redeposited into project account that they were originally deposited.

GUTHRIE PUBLIC SCHOOLS Receipt			
Date	Number	Amount	
6/18/2010	5019	(\$178.00)	
Received From: CHECK WRITER'S NAME NSF CK698			

Year	Fund	Type	Number	Receipt	Program	Project	Unit	Amount
2010	50	AR	1880	5019	845	853	705	(\$178.00)

SAMPLE

***** Notification of a returned check. Funds will be deducted from project account that they were originally deposited.

**ACTIVITY FUND FORMS
FOUND ON GPS WEBSITE UNDER BLUEJAY BUNDLE**

1. AF PO Request
2. Request to Increase PO
3. Activity Fund Deposit Slip
4. Activity Fund Start Change Request
5. Activity Fund Money & Ticket Report
6. Activity Fund Sponsor Ledger Sheet
7. Activity Fund Request for Transfer of Funds
8. Activity Fund Fundraiser Request
9. Activity Fund After Sale Accountability Form
10. Activity Fund Request for New Account
11. Athletic Department Non-Commercial Vendor Claim
12. Parent/Student Refund Form
13. Request for Activity Fund Cash Advance
14. Request to Close/Void PO
15. PaySchools Product Listing Request
16. Non-Commercial Vendor Claim
17. Sponsor Affidavit of Responsibility form
18. Employee Affidavit of Responsibility form

FINANCIAL REPORT FOR SANCTIONED ORGANIZATIONS

(Must cover 12 month period, from July 1 to June 30 or months in existence if new organization)

		<i>Organization Name</i>	
A.	BEGINNING BALANCE as of _____		\$ _____ (A)
B.	REVENUES:		
	<i>Fund Raiser, Merchandise sales, Etc.:</i>		
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	<i>Donations:</i>		
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	<i>Contributions:</i>		
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	<i>Other:</i>		
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	Total Revenues		\$ _____
(B)			
C.	TOTAL AVAILABLE (<i>A Plus B</i>)		\$ _____ (C)
D.	EXPENDITURES:		
	Fundraising Expenses	\$ _____	
	Supplies/Materials	\$ _____	
	Advertising	\$ _____	
	Postage, Mailings, Etc.	\$ _____	
	Equipment	\$ _____	
	Donations/Contributions	\$ _____	
	Other (list):	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	_____	\$ _____	
	Total Expenditures		\$ _____
(D)			
E.	ENDING BALANCE AS OF June 30, (<i>C minus D</i>)		\$ _____ (E)
	<i>Year-end bank statement and reconciliation must accompany report.</i>		

BANK RECONCILIATION FOR SANCTIONED ORGANIZATIONS

Balance per Bank Statement, June 30, 20____ \$ _____
(A)

ADD:

Deposits in Transit \$ _____

\$ _____

\$ _____

(B) Total Deposits in Transit \$ _____

DEDUCT:

Outstanding Checks \$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

Total Outstanding Checks \$ _____ **(C)**

OTHER ADJUSTMENTS (+/-) \$ _____

\$ _____

Total Adjustments \$ _____ **(D)**

BALANCE per financial records, June 30, 20____ \$ _____
 ===== **(E)**

$(A + B - C (+/-) D = E)$



Board of Education Personnel Reports

Employment Request

Classification						
Certified						
Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs Per Day	Replacing
Schlueter, Sarah	GUES	Spec. Ed. Mild/Mod.	12/03/18		6	Ashley Reynolds

Classification						
Support						
Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs Per Day	Replacing
Barker, Robert	Fogarty	Custodian	12/10/18	3	8	Tonette Tolbert
Rodgers, Kelsey	Fogarty	Cafeteria	11/26/18	2	6	Leisa Owen
Smith, Anita	Junior High	Cafeteria	12/03/18	2	6	Lisa Dalzell

FMLA Request

Support: 0

Certified: 1

Transfer of Position Report

Classification					
Certified					
Name	Transferred From	Transferred To	Replacing	Transfer Date	
Paul, Amanda	1st Grade Fogarty	Cott./Central Interventioni	NP	1/7/2019	

Classification					
Support					
Name	Transferred From	Transferred To	Replacing	Transfer Date	
Tolbert, Tonette	Central/Cotteral	Fogarty	Dave Jennings	11/12/2018	

Separation of Employment

Classification					
Certified					
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Hartley, Teresa	GUES	Elementary Music	Resigning	12/21/2018	
Molder, Andrea	GUES	6th Grade Math	Resigning	12/21/2018	

Classification					
Support					
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Johns, Lisa	Transportation	Route Driver	Resigning	12/7/2018	
Lingerfelt, John	Transportation	Full Time Route Driver	Resigning	11/16/2018	



Staking A Claim in Our Students' Future

Telephone: 405-282-8900

REQUEST FOR EXTRA-DUTY POSITION

Dr. Simpson & Guthrie Board of Education:

Recommendation for the following employee for an extra-duty position with the Guthrie Public School District:

<u>Morgan</u>	<u>Roosevelt</u>	<u>S</u>
Last Name	First Name	Middle Initial

<u>JH basketball(girls) head coach</u>	<u>GJHS</u>
Extra-Duty Position	Site

If hired by the Board of Education, would this be a replacement? Yes No

If yes, whom would this employee replace? Kenny Walters

If this is an extra-duty position for athletics, has this person had *Care and Prevention of Athletic Injuries*? Yes No

Start Date 11/07/18 Extra-Duty Compensation \$ 1700.00

Submitted By: <u>Jon Chappell</u>	<u>11/07/18</u>
Principal or Program Director	Date



Doug Ogle, Executive Director
 Personnel/Secondary Education

11/8/18
 Date



Staking A Claim in Our Students' Future

Telephone: 405-282-8900

REQUEST FOR EXTRA-DUTY POSITION

Dr. Simpson & Guthrie Board of Education:

Recommendation for the following employee for an extra-duty position with the Guthrie Public School District:

<u>Jackson</u>	<u>Darrell</u>	
Last Name	First Name	Middle Initial

<u>JH basketball</u>	<u>GJHS</u>
Extra-Duty Position	Site

If hired by the Board of Education, would this be a replacement? Yes No

If yes, whom would this employee replace? Rob Bell

If this is an extra-duty position for athletics, has this person had *Care and Prevention of Athletic Injuries*? Yes No

Start Date 11/7/18 Extra-Duty Compensation \$ 1700

Submitted By: <u>Jon Chappell</u>	<u>11/7/18</u>
Principal or Program Director	Date



<u></u>	<u>11/8/18</u>
Doug Ogle, Executive Director Personnel/Secondary Education	Date



Staking A Claim in Our Students' Future

Telephone: 405-282-8900

REQUEST FOR EXTRA-DUTY POSITION

Dr. Simpson & Guthrie Board of Education:

Recommendation for the following employee for an extra-duty position with the Guthrie Public School District:

Bennett

Terry

Last Name

First Name

Middle Initial

Asst. HS Basketball

GHS

Extra-Duty Position

Site

If hired by the Board of Education, would this be a replacement? Yes No

If yes, whom would this employee replace? _____

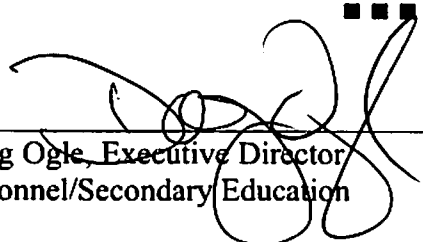
If this is an extra-duty position for athletics, has this person had *Care and Prevention of Athletic Injuries*? Yes No

Start Date 11/14/18

Extra-Duty Compensation 2700.00

Submitted By: Jon Chappell
Principal or Program Director

11/14/18
Date

.....


Doug Ogle, Executive Director
Personnel/Secondary Education

11/28/18
Date

Teachers Recommended for Rehire on a Temporary Contract for the 2nd Semester of the 2018-2019 School Year

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
<i>Administration</i>			
	Kowalewski	Morgan	Psychometrist
	West	Jessica	School Psychologist
<i>Central</i>			
	Boyenga	Rachel	3rd Grade
	Campbell	Megan	Elementary Counselor
	Christianson	Barbara	1st grade
	Mayfield	Marissa	Kindergarten
	Pitts	Karla	1st Grade
	Rollins	Lyndsey	Sp Ed Mild/Mod
<i>Charter Oak</i>			
	Allen	Kirby	Elementary Music Central/Char Oak
	Benton	Amy	4th Grade
	Brown	Laurie	Speech Pathologist
	Davis	Elizabeth	Sp Ed Mild/Mod
	Horn	Christy	3rd Grade
	Kliewer	Patricia	Special Ed Elementary
	Lowe	Allison	4th Grade
	Mabrey	Meagan	Kindergarten
	Myers	Genie	Library Media Specialist
	Rudek	Rachel	2nd Grade
	Schwenn	Gabrielle	1st Grade
	Shipley	Jessie	Pre-K
	Sund	Courtney	2nd Grade
	Welch	Kalie	4th Grade
<i>Cotteral</i>			
	Black	Dana	Counselor -Cotteral/Fogarty
	Burroughs	Blake	2nd Grade
	Chambers	Leah	3rd grade
	Dehnhardt	Desiree	1st grade
	LaRue	Dana	Kindergarten

Wednesday, December 05, 2018

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
<i>Fogarty</i>			
	Helton	Chancie	PE Teacher
	Hurst	Leticia	Spec. Ed. Mild/Mod
	Shults	Amanda	Kindergarten
<i>GUES</i>			
	Carroll	Rachel	5th Grade
	Devereaux	April	School Nurse
	Ewy	Joy	6th Gr Lang Arts
	Fields	Shana	Lib. Media Spec.
	Gilbert	Christy	5th grade
	McCoy	Afton	5th Grade
	McLendon	Cathryn	Speech Pathologist
	Smithson	Michael	Spec. Ed. Mild/Modified
	Taylor	Elizabeth	5th Grade
	Wellman	Brianna	5th Gr Language Arts
	Whitehead	Susan	6th Grade Social Studies
<i>High School</i>			
	Arrington	Tommy	World History
	Blakley	Booker	HS Geometry
	Burris	Yulonda	HS Computer Apps
	Copeland	Rachel	English
	Hester	Kyri	English
	Hudson	Mary	Library Media
	Jensen	Jacob	Biology
	Keith	Carie	Biology/Earth Science
	Morgan	Sean	Algebra
	Nelson	Lauren	English
	Reece	Lisa	Half Day PE
	Rennick	Savahanna	Ag. Instructor
	Roberts	Malcolm	US History
	Savory	Emily	Spec. Ed. Mild/Moderate
	Strahorn	James	Algebra I
	Williams	Kaitlyn	AG Instructor
<i>Junior High</i>			
	Barmann	Kelsey	ELA/Creative Writing
	Boyd	Harley	Spec. Ed Mild/Mod

Wednesday, December 05, 2018

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
	Dablemont	Alexandre	7th/8th Gr Math
	Dawson	Roger	Spec. Ed. Mild/Mod.
	Morris	Brenda	Lib. Media Spec.
	Owen	Lauren	FACS
	Paul	Brittnie	7th/8th Science
	Rose	Audrey	7th Grade Math
	Ryan	Cody	JH English
	Snell	Parker	Asst. Band Director
	Watson	Sabrina	Geography
	Wood	Samantha	Creative Writing

Wednesday, December 05, 2018

Teacher Rehire - Career 2018-2019

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>	<i>In District Experience</i>	<i>Total Experience</i>	<i>Contract Type</i>
<i>GUES</i>	Adams Payne	Catherine	Sp Ed Mild/Mod	2	21	Career

Guthrie Public Schools
Property Committee Meeting
December 3, 2018 5:00 p.m.

Members present: Dr. Mike Simpson, Doug Ogle, Michelle Chapple, Cody Thompson, Janna Pierson, Tina Smedley, Ron Plagg, and Linda Skinner.

Mr. Thompson spoke on the following items:

Expenditure Reports:

- Summarized the expenses for November
- 37 new Purchase Orders for November

Completed Projects:

- 182 Work-Orders completed at Maintenance
- HVAC repairs/upgrades throughout the District including:
 - Boilers at the HS and JH have been checked
 - Repaired one boiler at the HS
 - Energy Audit done during Thanksgiving Break with very good results
 - Received only 1 call about being cold after returning from Thanksgiving Break
- Plumbing/Electrical/Door, key, and lock repairs/upgrades district wide
- Replaced water heaters at Fogarty and GUES
- OSIG annual safety inspections at each site
- Trees trimmed along Crooks Drive and north parking lot at HS
- Installed TV sets in office and SRO's office at Charter Oak ES
- Complete repairs to fire alarm/systems at GUES & Central
- Replaced AED defibrillators district wide
- ONG installed temporary gas line at Baseball Complex

Projects in Progress:

- Currently have 168 Maintenance Work-Orders in progress
- District HVAC, Electrical and Plumbing repairs
- Replacing air filters at all sites and cleaning coils
- Making needed repairs to our bus fleet
- Continuing roof repairs where needed at all sites:
 - a. Fogarty Quad bldg. and coping stone on main roof
 - b. Central – Kitchen roof and east hallway sections
 - c. Jr. High – Gym & part of the lower main roof
 - d. Administration – Board room and Spec Needs area
- Extend existing north sidewalk at IT building
- Adjusting bus routes, stops, and drivers as we continue the transition to neighborhood school boundaries
- Continue to move Smart Boards at elementary sites
- Replace one of the compressors on the GUES chiller due to lightning strike and 3 ton unit at Fogarty
- Phase II of Charter Oak ES 75% complete
- Parking lot repairs to GUES, Bus Lot, and the HS

- Update outside signage as needed at each site
- Repair the outside siding to football building at Faver annex
- Continue to upgrade the master key/lock system at all sites – JH entry doors, office doors, Central outside entry doors and HS exterior entry doors
- Repair, replace, and move auditorium seating at Fogarty

Bond Projects Discussion:

Charter Oak ES – Dr. Simpson discussed the progress on the punch list items and the urgency in completing the last construction items.

J.H. – Installed windows over front entrance over the weekend. Waiting on cathedral windows. Capstone repairs being done on east and west sides of building.

H.S. – Scope and specifications for Phase II of the HVAC work is underway.

Dr. Simpson discussed Activity Handbook changes, Contract Agreements with Barlow and Municipal Finance Services, Inc.

Guthrie Public Schools
Finance Committee Meeting

December 4, 2018

4:00 P.M.

In Attendance: Dr. Mike Simpson, Doug Ogle, Carmen Walters, Michelle Chapple, Angie Smedley, Gina Davis, Travis Sallee, Sharon Watts, and Michele Hamby

Ms. Chapple opened the meeting informing the committee the first items were routine financial reports, speaking briefly on the Comparative Financial Report and the Treasurer's Report Reconciliation.

Ms. Chapple spoke on the following:

Approval of State Aid additional revenue

Due to notifications being received after our auditor's initial visit, additional funding will need to be appropriated to both the General and Child Nutrition Funds.

Presentation of 2017-2018 Audit Report

Auditors from Putnam & Company will be at Monday's Board meeting to present their report.

Approval of Contract with Municipal Finance Services – Continuing Disclosure Reporting Assistance

This is an annual contract renewal, at a cost of \$1500

Dr. Simpson spoke on the following:

**Approval of Renewal contract with Barlow Educational Management
Approval of Bill Hodges, Doug Ogle, Michelle Chapple as designated
Representatives to conduct employee negotiations 2019-2020**

This is a renewal of our annual contract, with no changes being made.

Approval of Activity Fund Handbook Change

A change in wording on one form in the Activity Fund Handbook to be made.

Curriculum Committee Meeting Minutes

December 4, 2018

5 PM

802 E. Vilas Avenue

In Attendance:

Dr. Simpson, Doug Ogle, Carmen Walters, Angie Smedley, Travis Sallee, Jennifer Bennett-Johnson, Gina Davis, and Meghan Norton.

Agenda Items Discussed:

Ms. Walters:

State Desk Monitoring:

- Brief explanation of the purpose and scope of monitoring and description of how long the process has taken.

Teacher of the Year:

- Explanation of how the TOY process was decided by the Professional Development Committee and who was nominated at each site.

Mr. Ogle:

GEAR UP Grant:

- Update about grant, which will commence in December at the Junior High.

Temporary Teachers for 2nd Semester:

- The Board will be reviewing and approving temporary teaching positions in December.

Dr. Simpson:

Barlow Associates Contract:

- Explanation that the contract is being renewed.

CDA Agreement:

- Brief discussion and explanation and description of the contract.