

AGENDA WITH COMMENTARY AMENDED

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

**MONDAY
DECEMBER 12, 2022
6:30 P.M.**

AGENDA:

- 1. Call to Order**
- 2. Roll Call**
- 3. Establish a Quorum**
- 4. Pledge of Allegiance**
- 5. Moment of Silence**
- 6. Presentation of Employee and 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 6-45**

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 14, 2022**
 - 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 683-768, Building Fund #'s 263-297, and Activity Fund Reports-the full register is available online**
- G. **Declare listed items as surplus**
- H. **Out-of-State Trip Request:**
 - Bryce Balenseifen, Jake Jensen and Track and Field students- Indoor Track Meet at Washburn University- Topeka, KS- February, 17-18 2023
 - Kyle Brede, Cameron Campbell and JROTC students- Van Buren Drill & Physical Fitness Competition- Van Buren, AR- January 14, 2023
 - Kyle Brede, Cameron Campbell and JROTC students- Northeast ISD Raider Challenge- San Antonio, TX- February 3-5, 2023
 - Kyle Brede, Cameron Campbell and JROTC students- Northside "Grizzly" Invitational- Fort Chaffee, AR- February 17-18, 2023

I. Contracts/Agreements under \$10,000

- 1. **Agreement with Barlow Education Management Services, LLC for 2023-2024.....Pages 42-43**

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.

Dr. Chapple will answer any questions.

RECOMMENDED ACTION:

The Superintendent recommends approval.

- 2. **Agreement with Sheri Fairchild and Morgan Kowalewski for Psychoeducational Services for 2022-2023.....Pages 44-45**

Commentary:

Ms. Fairchild and Ms. Kowaleski will provide Special Education evaluations for the 2022-2023 school year and will supplement services provided by our school psychologists. These services will be approximately \$8,000.00

Angie Young will answer any questions.

RECOMMENDED ACTION:

The Superintendent recommends approval.

10. Business Agenda:

- A. **Presentation of 2021-2022 audit by Putnam and Company, LLC.....Pages 46-96**

Commentary:

This is the presentation of our annual audit for school year 2021-2022 by Putnam and Company, LLC, the District's auditing firm. This is not an action item.

B. Recommendation, consideration and action upon appointment of Lou Barlow, Doug Ogle and Dr. Michelle Chapple as designated representatives of the Board of Education to conduct employee negotiations for the 2023-2024 school year

Commentary:

Mr. Ogle and Dr. Chapple have been on the negotiations team as district representatives for several years. This will be Mr. Barlow’s second year on this team.

Dr. Chapple will answer any questions.

RECOMMENDED ACTION:

The Superintendent recommends approval.

C. Recommendation, consideration and action upon 2022-2023 Revised Appropriations of Bond Cash Funds (form 308)Page 97

Commentary:

These are funds received from the GO Building Bonds series 2022A and 2022B.

Dr. Chapple will answer any questions.

RECOMMENDED ACTION:

The Superintendent recommends approval.

D. Recommendation, consideration and action on revisions to 2022-2023 Activity Fund Handbook.....Pages 98-135

Commentary:

Changes and additions are noted in red. **Dr. Chapple will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

E. Recommendation, consideration and action on District Policy F-5 Transfers Exhibit A.....Page 136

Commentary:

The following capacity determinations will be reviewed and approved by the Guthrie Board of Education before the first of January, April, July and October.

Dr. Simpson will answer any questions.

RECOMMENDED ACTION:

The Superintendent recommends approval.

F. Recommendation, consideration and action on adding High School Volleyball to the list of Extracurricular Activities offered at Guthrie High School.

Commentary:

This is a recommendation from Guthrie Public Schools Athletic Director Jon Chappell, after student surveys and interest for additional programs. The HS Volleyball program will compete in JV games for the 2023-2024 season and then transition to HS Varsity games for 2024-2025 season. **Doug Ogle will answer any question.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

G. Discussion, consideration and possible action to accept the bid for Guthrie Public Schools Administration Roof Replacement.....Page 137

Commentary:

Bids were opened on December 1, 2022. A spreadsheet has been provided for your review. **Cody Thompson or Dr. Simpson will answer any questions.**

H. Recommendation, consideration and action to approve Change Order #1 for Innovative Mechanical, LLC.....Page 138

Commentary:

Change Order #1 refers to credit of contingency funds that were not used in the project. **Dr. Simpson will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

I. Recommendation, consideration and action to approve Change Order #011 for Lambert Construction Company

Commentary:

Change Order #011 refers to additional demolition and plumbing of restrooms at Guthrie High School. **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 2022-2023, discussion of employment of temporary contract teachers as listed on Schedule A for the second semester of the 2022-2023 school year, discussion of employment of probationary contract teacher as listed on Schedule B for the second semester of the 2022-2023, discussion of employment of career contract teacher as listed on Schedule C for the second semester of the 2022-2023 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 139**
- 13. **Action upon extra-duty assignments for 2022-2023.....Page 140**
- 14. **Action upon recommendation to employ as temporary teachers for the second semester of the 2022-2023 school year the individuals listed on Schedule A of this agenda**
Pages 141-142
- 15. **Action upon recommendation to employ as probationary contract teacher for the second semester of the 2022-2023 school year the individual listed on Schedule B of this agenda**
Page 143
- 16. **Action upon recommendation to employ as probationary contract teacher for the second semester of the 2022-2023 school year the individual listed on Schedule C of this agenda**
Page 144
- 17. **Recommendation, consideration and action to accept any resignations offered since the posting of the agenda**
- 18. **Discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting**
- 19. **Adjourn**

**Dr. Mike Simpson
Superintendent**

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Posted by: _____

Date: _____ Time: _____

Place: _____

**GUTHRIE PUBLIC SCHOOLS
BOARD MINUTES
REGULAR MEETING
NOVEMBER 14, 2022**

MINUTES OF THE GUTHRIE PUBLIC SCHOOL BOARD OF EDUCATION REGULAR MEETING HELD AT 7:30 A.M. IN THE ADMINISTRATION BUILDING, 802 E. VILAS, GUTHRIE, OKLAHOMA ON NOVEMBER 14, 2022.

Board Members Present:

S. Janna Pierson, Gail Davis, Matt Girard, Chris Schroder, Tina Smedley, Ron Plagg and Travis Sallee

District Level School Officials Present:

**Dr. Mike Simpson, Superintendent
Doug Ogle, Assistant Superintendent
Carmen Walters, Executive Director of
Federal Programs
Dr. Michelle Chapple, CFO
Angie Young, Director of Special Services
Dee Benson, Director of Technology
Cody Thompson, Director of Operations,
Kary Jarred, Deputy Minutes Clerk**

- 1. The meeting was called to order by President Sallee at 6:30 p.m.**
- 2. Members Chris Schroder, Gail Davis, S. Janna Pierson, Matt Girard, Ron Plagg, Tina Smedley and Travis Sallee were present for roll call.**
- 3. A quorum was established.**
- 4. President Sallee asked everyone to stand and join him in the Pledge of Allegiance.**
- 5. President Sallee asked everyone to join him in a Moment of Silence.**
- 6. President Sallee called for Employee and Student Recognitions.**

Mr. Ogle gave a PowerPoint presentation of the Employee of the Month. The November 2022 Support Employee of the Month was Tony King and he was nominated by Daniqua Bickell. November 2022 Certified Employee of the Month was Genie Myers and she was nominated by Shana Downs. Nominated for Student of the Month by Beth Taylor was Miguel Diaz, a fourth grader at Cotteral. Blake Wimsey from Foundation Insurance presented Miguel with a \$50 Walmart Gift Card.

- 7A. **President Sallee asked the Superintendent if there were any citizens registered to speak to the Board.**

Superintendent Simpson stated there were no citizens registered to speak to the board.

- 7B. **President Sallee called for any comments to the Board by Board members.**

There were no comments to the Board by Board members.

8. **President Sallee called for Superintendent's Reports.**

Superintendent Simpson reported on the following:

Congratulations to our GHS Cross Country Teams. The boy's team placed 9th at the state meet while the girls team placed 3rd. One of the most touching moments was when Cheryl Tarter presented our teams with their awards. Overall another quality showing by our Cross Country Program.

Our football team won their first round playoff game at Elgin last week by a score of 17-0. They now advance to the next round and they will travel to Grove. The game is scheduled for Friday evening at 7:00 p.m.

Last Friday was Veteran's Day. The cold weather forced the ceremonies indoors at the High School. Dr. Simpson is very proud of how our students and staff show their appreciation to the veterans of our community. Thanks to all veterans for their service to our country.

Finally, last Tuesday was a dark day in our community. It is hard to fathom the loss of 4 men under the age of 40 in less than a 10 hour period. We have put our protocols in place to assist not only the families of the students affected but to also answer questions their classmates may have about the situation. We will continue to be there for the families and assist in any way needed.

9. **President Sallee called for presentation of Guthrie Public Schools ACT scores from the graduating Class of 2022 by Mr. Doug Ogle, Assistant Superintendent.**

Mr. Ogle, Assistant Superintendent presented Guthrie Public Schools ACT scores from the graduating Class of 2022.

Discussion followed.

10. President Sallee called for action on the Consent Agenda.

A motion was made by Davis and seconded by Schroder to approve the Consent Agenda with an amendment correcting Plagg's last name.

The motion carried with 7 ayes and 0 nays.

11A. President Sallee called to receive bids for the purchase of \$2,200,000 General Obligation Building Bonds, Series 2022B of the District and vote to award said bonds to the lowest bidder complying with the Notice of Sale and Instruction to Bidders.

Discussion followed.

A motion was made by Smedley and seconded by Pierson to award the bid to StoneX Financial for the purchase of \$2,200,000 General Obligation Building Bonds, Series 2022B of the District.

The motion carried with 7 ayes and 0 nays.

11B. President Sallee called to consider and vote on a resolution providing for the issuance of general obligation bonds in the sum of \$2,200,000 by Independent School District Number 1, Logan County, Oklahoma, authorized at an election called and held for such purpose; prescribing form of bonds; designating bonds as "General Obligation Building Bonds, Series 2022B"; providing for the registration thereof; approving the form of a Continuing Disclosure Certificate; providing for the levy of an annual tax for the payment of principal of interest on the same; and fixing other details of the issue.

A motion was made by Plagg and seconded by Schroder to approve the resolution providing for the issuance of general obligation bonds in the sum of \$2,200,000 by Independent School District Number 1, Logan County, Oklahoma, authorized at an election called and held for such purpose; prescribing form of bonds; designating bonds as "General Obligation Building Bonds, Series 2022B"; providing for the registration thereof; approving the form of a Continuing Disclosure Certificate; providing for the levy of an annual tax for the payment of principal of interest on the same; and fixing other details of the issue.

The motion carried with 7 ayes and 0 nays.

11C. President Sallee called for recommendation, consideration and action to adopt calendar of regularly scheduled School Board meeting for 2023.

A motion was made by Schroder and seconded by Davis to approve adoption of calendar of regularly scheduled School Board meetings for 2023.

The motion carried with 7 ayes and 0 nays.

- 11D. President Sallee called for recommendation, consideration and action upon Cornerstone Counseling and Consulting, Inc. agreement.**

A motion was made by Pierson and seconded by Girard to approve Cornerstone Counseling and Consulting, Inc. agreement.

The motion carried with 7 ayes and 0 nays.

- 11E. President Sallee called for recommendation, consideration and action upon “Stop, Go and Tell” Program through Bethesda, Inc. to take place at Central Elementary, Charter Oak Elementary, Cottler Elementary, and Fogarty Elementary for Kindergarten through 4th grade students.**

A motion was made by Smedley and seconded by Girard to approve “Stop, Go and Tell” Program through Bethesda, Inc. to take place at Central Elementary, Charter Oak Elementary, Cottler Elementary, and Fogarty Elementary for Kindergarten through 4th grade students.

The motion carried with 7 ayes and 0 nays.

- 11F. President Sallee called for recommendation, consideration and action to approve a contractual agreement with Marsha Holderman for District Test Coordinator Services from December 1, 2022 until May 17, 2023.**

A motion was made by Schroder and seconded by Davis to approve a contractual agreement with Marsha Holderman for District Test Coordinator Services from December 1, 2022 until May 17, 2023.

Discussion followed.

The motion carried with 7 ayes and 0 nays.

- 11G. President Sallee called for recommendation, consideration and action upon agreement with Follett School Solutions, Inc. for library inventory software for 2022-2023.**

A motion was made by Pierson and seconded by Girard to approve agreement with Follett School Solutions, Inc. for library inventory software for 2022-2023.

The motion carried with 7 ayes and 0 nays.

- 11H. President Sallee called for recommendation, consideration and action to modify 2022-2023 School Calendar to include Distance Learning Day for Guthrie High School.**

Discussion followed.

A motion was made by Schroder and seconded by Smedley to approve to modify 2022-2023 School Calendar to include Distance Learning Day for Guthrie High School.

The motion carried with 7 ayes and 0 nays.

- 11I. President Sallee called for recommendation, consideration and action to approve Change Order #009 for Lambert Construction Co.**

A motion was made by Pierson and seconded by Girard to approve Change Order #009 for Lambert Construction Co.

The motion carried with 7 ayes and 0 nays.

- 12. 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, discussion of extra-duty assignments for 2022-2023, 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**

- 12A. A motion was made by Plagg and seconded by Davis to go into executive session.**

The motion carried with 7 ayes and 0 nays. Executive session began at 7:03 p.m.

- 12B. President Sallee acknowledged the Board's return to open session at 7:45 p.m.**

- 12C. President Sallee stated that in executive session only those items listed in Agenda Item 12 were discussed and no votes were taken.**

- 13. President Sallee called for vote on action as set out on the Personnel Reports.**

A motion was made by Smedley and seconded by Girard to approve the Personnel Reports.

The motion carried with 7 ayes and 0 nays.

- 14. President Sallee called for action upon recommendation of extra-duty assignments as listed for 2022-2023.**

A motion was made by Smedley and seconded by Girard to approve the recommendation of extra-duty assignments as listed for 2022-2023.

The motion carried with 7 ayes and 0 nays.

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

Superintendent Simpson stated there were none.

- 16. 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.

- 17. President Sallee called for the meeting to be adjourned.**

A motion was made by Plagg and seconded by Davis to adjourn the meeting.

The motion carried with 7 ayes and 0 nays.

The meeting adjourned at 7:46 p.m.

Samantha Stewart, Minutes Clerk

Travis Sallee, President

TREASURER'S REPORT
November 30, 2022

BANK BALANCES

FARMERS & MERCHANTS

General Fund	2,065,481.70
Building Fund	132,248.04
Sinking Fund	204,462.50
ILR Fund	201,148.45
G&E Fund	15,664.64
Child Nutrition Fund	793,807.90
Activity Fund	768,466.60
School Age-Care Fund	75,619.14
Bond Fund	<u>10,994,626.30</u>

TOTAL \$ 15,251,525.27

RECEIPTS

GENERAL FUND:

Logan County	74,620.22
State of Oklahoma	1,224,137.10
Okla. Tax Comm.	212,240.42
School Land Earn.	35,325.98
R.O.T.C.	6,101.80
Federal Programs	1,083,853.78
Misc Receipts	26,092.55
Correcting Entry(-)	0.00
General Acct. Int.	2,312.40
Minus (-) Bank Fees	<u>25.00</u>
TOTAL	\$ 2,664,659.25

SINKING FUND:

Logan County	\$18,633.92
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CHILD NUTRITION FUND:

Local	43,116.96
State	11,325.09
Federal	<u>113,996.30</u>
TOTAL	\$168,438.35

INS.LOSS RECOVERY FUND:

MISC	\$ 0.00
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BUILDING FUND

Local	
Logan County	5,949.08
Bldg. for Champs	<u>20.00</u>
TOTAL	\$ 5,969.08

BOND FUND:

Interest	10,168.24
Bank Fees	<u>(-)0.00</u>
TOTAL	\$10,168.24

WARRANTS PAID

GENERAL FUND:

2021-2022 \$ 687,161.66
2022-2023 \$9,102,709.24

BUILDING FUND:

2021-2022 \$106,682.23
2022-2023 \$354,635.06

CHILD NUTRITION FUND:

2021-2022 \$ 49,608.32
2022-2023 \$316,565.01

GIFTS & ENDOWMENTS FUND:

2021-2022
2022-2023 \$3,190.60

INS. LOSS RECOVERY FUND:

2021-2022
2022-2023 \$1,988.99

BOND FUND:

2021-2022 \$ 2,144.03
2022-2023 \$144,119.56

TOTAL MONIES IN F&M BANK \$ 15,251,525.27

PLEGGED – FDIC \$ 250,000.00

PLEGGED – F&M BANK \$ 17,522,000.00

**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND FUNDRAISER REQUEST
As of 12/1/2022**

1. Cotteral PTO, 804 Level Up Arcade Night-Admissions donated



RECEIVED
 NOV - 9 2022
 BY: 

GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/08/22 Site: 120-Cotteral Unobligated Account Balance: 10593.29

Account Name & Number: Cotteral PTO #804

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Level Up Arcade will donate all admission fees to the school. Parents will take their children to the Arcade. This is an after school event to be held in February, 2023.

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) n/a

Manufacturer: n/a

Purpose for which funds will be used: Donations will help purchase new playground equipment when the new Cotteral School is opened.

Name/Address of Vendor: Level Up Arcade, 2001 West Oklahoma, Guthrie, OK 73044

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

a. Estimated INCOME: <u>500.00</u>	NOTES: _____
b. Less Estimated EXPENSES: <u>0</u>	_____
c. Estimated PROFIT: <u>500.00</u>	_____

First day Fundraiser : Tuesday, February 21, 2023 Last Day of Fundraiser: Tuesday, February 21, 2023

I understand that when the fundraiser is completed the 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 form must be completed.

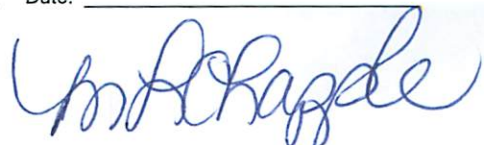
Sponsor Signature:  Date: 11-8-22

Principal's Signature:  Date: 11/8/22

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

Child Nutrition Director's Signature (if applicable): _____ Date: _____

Form: AF Fundraiser Request 3/5/2021 (Revised)



**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND TRANSFER REQUEST
As of 12/1/2022**

TO	FROM	AMOUNT
1. HS Activity, 884	HS Art Club, 851	\$ 485.00
2. Guthrie Running Club, 882	XC Bluecrew, 880	\$2,876.00



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



Amount 485.00 Date Requested 11/9/22

Transfer to: #884 High School Activity Account
Account Name & Number

Transfer from: #851 Art Club
Account Name & Number

State Reason for Transfer Below

AP Portfolio Test Fees

Sponsor's Signature: [Signature]

President / Vice-Pres. Signature: _____

Treasurer/Secretary's Signature: _____

Principal's Signature: [Signature]

Transfer # _____

Board Approved _____

RECEIVED
NOV 15 2022
BY: _____

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

Amount \$2876.00 Date Requested 11/10/2022

Transfer to: 882 Guthrie Running Club
Account Name & Number

Transfer from: 880 XC Bluecrew
Account Name & Number

State Reason for Transfer Below

The Junior High helped the High School Fundraisers, and we are giving them money to help kickstart their program.

Sponsor's Signature: Buye Balaff

President / Vice-Pres. Signature: [Signature]

Treasurer/Secretary's Signature: [Signature]

Principal's Signature: [Signature]

Transfer # _____

Board Approved _____

**Transportation Department
Fuel Bids**

DATE: <u>12/7/22</u>	TIME BIDS BEGAN: <u>8:35 am</u> Clear	AMOUNT NEEDED: DIESEL: <u>5000 gal</u>
PO#:	TIME BIDS CLOSED: <u>9:20 am</u> Conv	UNLEADED: <u>1200 gal.</u>

COMPANY NAME	CONTACT PERSON	PHONE	UNLEADED	DIESEL
FUEL MASTERS	Tanner KIT, BRIAN, CODY or HARDIN	1-866-455-3835	No Resp	
PENLEY OIL COMPANY	MIKE, SCOTT or GEORGEANN	235-7553	No Resp.	
RED ROCK	^{Teresa} JOANIE or TRICHA	677-3373	2.1219	2.7084
EARNHEART OIL & PROPANE	DUSTIN	405-612-2650	2.139	2.729

AMOUNT OF FUEL PURCHASED:	COMPANY BID AWARDED TO: <u>Red Rock</u>
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UNLEADED FUEL: <u>1200 gal</u>	PRICE PER GALLON: <u>2.1219</u>	TOTAL AMT: <u>2,546.28</u>
DIESEL FUEL: <u>5000 gal</u>	PRICE PER GALLON: <u>2.7084</u>	TOTAL AMT: <u>13,542.00</u>
		TOTAL PURCHASE: <u>16,088.28</u>

PER TELEPHONE BIDS RECEIVED BY: <u>James Jones</u> <u>Dan Bull</u>	COMMENTS:
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Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 683 - 768, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	683	11/10/2022	15994	AMAZON CAPITAL SERVICES	HOMELESS (797) FUND SUPPLIES	18,734.39
11	684	11/09/2022	12682	MIDWEST BUS SALES, INC.	FAN BLADE Z020013286	50.16
11	685	11/08/2022	15994	AMAZON CAPITAL SERVICES	LIBRARY MATERIALS AND FURNITURE	105.72
11	686	11/10/2022	16371	TWOTREES TECHNOLOGIES, LLC	Chromebooks	62,006.00
11	687	11/10/2022	17992	WESTERN GLASS & ATV, INC.	WINDSHIELD FOR SUV 36	485.00
11	688	11/10/2022	17290	FLEETPRIDE, INC.	BUS REPAIRS BUS 22	2,000.00
11	689	11/11/2022	15994	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES/JH	700.00
11	690	11/11/2022	14207	WALMART COMMUNITY	TEACHER \$150/C CRAWFORD/FOGARTY	149.81
11	691	11/10/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/RUHL/JH/CLASSROOM SUPPLIES	140.78
11	692	11/14/2022	16942	BETHANY PUBLIC SCHOOLS	SLP CONFERENCE	260.00
11	693	11/14/2022	12171	LAKESHORE LEARNING MATERIALS	\$150/MABREY/CENTRAL	150.00
11	694	11/14/2022	14207	WALMART COMMUNITY	\$150/FRIESE/CENTRAL	150.00
11	695	11/11/2022	44107	COUGHLAN COMPANIES, LLC	BOOKS	1,515.00
11	696	11/11/2022	44422	BRAINSTORM BOOKS, INC	BOOKS	400.00
11	697	11/11/2022	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES/BLEWETT/COTTERAL	149.11
11	698	11/15/2022	15994	AMAZON CAPITAL SERVICES	HS- MEDICAL BAGS- WITH MED SUPPIES (ALL SPORTS)	320.00
11	699	11/14/2022	44610	SOUTHWEST BUS SALES, INC.	AMBER TURN LIGHT ARMORED X 5	105.00
11	700	11/14/2022	44610	SOUTHWEST BUS SALES, INC.	THOMAS WINDOW LATCH X 40	484.00
11	701	11/11/2022	15994	AMAZON CAPITAL SERVICES	\$150 TEACHER SUPPLIES/MELODI WOODS/GUES	130.00
11	702	11/02/2022	15994	AMAZON CAPITAL SERVICES	TEACHER \$150	150.00
11	703	11/15/2022	12899	O'REILLY AUTOMOTIVE STORES, INC.	VARIOUS PARTS FOR BUSES	1,000.00
11	704	11/16/2022	16371	TWOTREES TECHNOLOGIES, LLC	PARENTAL INVOLVEMENT CHROMEBOOKS	9,682.00
11	705	11/16/2022	15994	AMAZON CAPITAL SERVICES	TEACHER \$150	149.45
11	706	11/16/2022	15994	AMAZON CAPITAL SERVICES	TEACHER \$150	150.00
11	707	11/16/2022	12682	MIDWEST BUS SALES, INC.	CLAMPS -CLAMP, TURBOCHARGER V-BAND	142.76
11	708	11/16/2022	12682	MIDWEST BUS SALES, INC.	Z020013324 BELT, SEAT DRIVER 175IN	409.00
11	709	11/15/2022	14377	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS, CATALOGING, AND PROCESSING	258.19
11	710	11/11/2022	15994	AMAZON CAPITAL SERVICES	BOOKS	309.21
11	711	11/17/2022	12910	OFFICE DEPOT, INC.	\$150 CLASSROOM SUPPLIES/BILL PERRING	150.00
11	712	11/17/2022	12899	O'REILLY AUTOMOTIVE STORES, INC.	TRANS FILTER ,SPIN ON FILTER, PRESSURE SWITCH	697.82
11	713	11/17/2022	14112	UNITED HOLDINGS LLC.	BUS 7 TRANSMISSION	3,000.00
11	714	11/17/2022	44610	SOUTHWEST BUS SALES, INC.	CHASSIS MODULE	875.00
11	715	11/17/2022	44669	BLUE RIBBON FORMS, INC.	PRINTING - DISTRICT CHECKS	666.48

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 683 - 768, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	716	11/17/2022	44387	RUSH TRUCK CENTERS OF OK, INC	B\BUS 7 REPAIR	824.06
11	717	11/18/2022	12967	OKLAHOMA HOME CENTERS, INC.	SUPPLIES AND MATERIALS FOR AG PROGRAM	350.00
11	718	11/17/2022	15994	AMAZON CAPITAL SERVICES	TEACHER \$150	150.00
11	719	11/16/2022	14207	WALMART COMMUNITY	CLASSROOM SUPPLIES	150.00
11	720	11/18/2022	14112	UNITED HOLDINGS LLC.	REMAN VALVE BODY BUS 7	1,200.00
11	721	11/18/2022	12682	MIDWEST BUS SALES, INC.	TANK ASSY DEF	1,098.81
11	722	11/22/2022	12682	MIDWEST BUS SALES, INC.	S CAMS FOR BRAKES	78.04
11	723	11/22/2022	12682	MIDWEST BUS SALES, INC.	WINDOW 40 TINT TEMP	291.01
11	724	11/28/2022	42156	CABLE AUTOMOTIVE EQUIPMENT	LIFT INSPECTION	300.00
11	725	11/28/2022	44280	MARTIN AUTOMOTIVE	TRUCK 63 POSSIBLE ELECTRICAL REPAIRS	500.00
11	726	11/18/2022	15994	AMAZON CAPITAL SERVICES	TEACHER150/PETERMAN/JH/CLASSROOM SUPPLIES	149.97
11	727	11/16/2022	12171	LAKESHORE LEARNING MATERIALS	TEACHERS \$150/K.ROSENBAACH/C.OAK	146.96
11	728	11/28/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/ORCUTT/JH/CLASSROOM SUPPLIES	150.00
11	729	07/01/2022	44765	CENERGISTIC LLC	ENERGY MANAGEMENT FEES	21,600.00
11	730	11/28/2022	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES FOR MADISON BURNETT/HS	150.00
11	731	11/29/2022	80335	MARSHA L HOLDERMAN	STUDENT TESTING SERVICES 2022-2023	12,000.00
11	732	11/29/2022	15994	AMAZON CAPITAL SERVICES	PRINTER FOR OFFICE	800.00
11	733	11/29/2022	43845	THE MAC MAN, LLC	SUPPORT AND REPAIRS	2,000.00
11	734	11/29/2022	15994	AMAZON CAPITAL SERVICES	\$150/SIESS/CENTRAL	144.89
11	735	11/29/2022	14377	FOLLETT SCHOOL SOLUTIONS, INC	SOFTWARE SUPPORT - TECHNOLOGY	7,900.41
11	736	11/29/2022	15994	AMAZON CAPITAL SERVICES	\$150 CLASSROOM SUPPLIES FOR J. JENSON/HS	150.00
11	737	11/29/2022	15994	AMAZON CAPITAL SERVICES	TEACHERS \$150/R.ENSIGN/C.OAK	149.75
11	738	11/29/2022	44953	KATHLEEN JENSEN	INSURANCE REIMBURSEMENT	1,332.48
11	739	11/29/2022	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/C DEHART/FOGARTY	150.00
11	740	11/29/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/HOOPER/CLASSROOM SUPPLIES/JH	150.00
11	741	11/28/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/WILKERSON/JH/CLASSROOM SUPPLIES	150.00
11	742	11/30/2022	14207	WALMART COMMUNITY	TEACHER 150/VAUGHAN/JH/CLASSROOM SUPPLIES	150.00
11	743	11/30/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/DAWES/JH/CLASSROOM SUPPLIES	150.00
11	744	11/30/2022	15994	AMAZON CAPITAL SERVICES	SUPPLIES AND PARTS FOR AG PROGRAM	79.00

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 683 - 768, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	745	11/30/2022	44389	THE LINCOLN ELECTRIC COMPANY	SUPPLIES AND MATERIALS FOR AG PROGRAM	328.85
11	746	11/30/2022	17290	FLEETPRIDE, INC.	REPAIRS TO BUS 22	2,500.00
11	747	11/30/2022	44170	THOMAS BRENTON MALOY	BUS SEAT REPAIR VARIOUS BUSES	4,000.00
11	748	12/01/2022	16841	OK ASSOC OF CAREER & TECH EDUCATION	MID WINTER 2023 REGISTARTION/JH	50.00
11	749	12/01/2022	15994	AMAZON CAPITAL SERVICES	\$150/C. HEDGE/CENTRAL	150.00
11	750	12/02/2022	15994	AMAZON CAPITAL SERVICES	\$150/K. HEDGE/CENTRAL	150.00
11	751	12/01/2022	15994	AMAZON CAPITAL SERVICES	\$150/KING/CENTRAL	150.00
11	752	12/01/2022	15994	AMAZON CAPITAL SERVICES	EQUIPMENT AND SUPPLIES FOR AG PROGRAM	205.00
11	753	11/16/2022	14207	WALMART COMMUNITY	TEACHER \$150/HAYS/GUES	150.00
11	754	12/05/2022	44547	HERITAGE CUSTOMS DIESEL CHROME LLC	DPF SENSOR BUS 10	2,500.00
11	755	12/06/2022	14207	WALMART COMMUNITY	TEACHER 150/OCONNOR/JH/CLASSROOM SUPPLIES	150.00
11	756	12/05/2022	15994	AMAZON CAPITAL SERVICES	HYPERTHERM POWERMAX CUTTER	2,752.86
11	757	12/05/2022	15994	AMAZON CAPITAL SERVICES	\$150/CHRISTENSON/CENTRAL	150.00
11	758	12/05/2022	44547	HERITAGE CUSTOMS DIESEL CHROME LLC	DPF FILTER WORK ON BUS 3	2,500.00
11	759	12/03/2022	15994	AMAZON CAPITAL SERVICES	TEACHER 150/GILLET/JH/CLASSROOM MATERIALS	150.00
11	760	11/18/2022	44258	FIRST BOOK	BOOKS	428.64
11	761	11/16/2022	14207	WALMART COMMUNITY	CLASSROOM SUPPLIES \$100/REMAINDER OF \$150	100.00
11	762	12/02/2022	11849	JERRY D. JONES	TOWING SERVICE	2,000.00
11	763	12/07/2022	10347	BUREAU OF EDUCATION & RESEARCH, INC	PROFESSIONAL DEVELOPMENT	5,180.00
11	764	12/06/2022	14207	WALMART COMMUNITY	TEACHER \$150 /GILLET/CENTRAL	50.00
11	765	12/06/2022	12171	LAKESHORE LEARNING MATERIALS	TEACHER \$100/GILLET/CENTRAL	100.00
11	766	12/05/2022	11272	LOGAN COUNTY HISTORICAL SOCIETY, IN	STUDENT TRANSPORTATION	300.00
11	767	12/05/2022	44395	SHERRI MAE FAIRCHILD	PSYCH CONTRACT	8,000.00
11	768	12/05/2022	10347	BUREAU OF EDUCATION & RESEARCH, INC	SLP CONFERENCE	1,036.00

Non-Payroll Total:	\$191,201.61
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$191,201.61

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 263 - 297, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	263	11/10/2022	12967	OKLAHOMA HOME CENTERS, INC.	MATERIAL FOR BASEBALL COMPLEX	400.00
21	264	11/09/2022	44691	ROBERT SALLEE	ROOF REPAIRS TO BATTING COMPLEX	4,500.00
21	265	11/09/2022	10110	HENKE & WANG PLUMBING	REPAIR WATER LEAK AT GUES	1,293.17
21	266	11/08/2022	10087	AMERICAN PLANT PRODUCTS & SERVICES	GREENHOUSE REPAIRS	1,000.00
21	267	11/08/2022	44614	IDN-GLOABL, INC	DOOR STRIKE FOR HS LITTLE THEATER DOORS	25.00
21	268	11/14/2022	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT PARTS AND SUPPLIES	1,000.00
21	269	11/11/2022	10110	HENKE & WANG PLUMBING	DISTRICT PLUMBING REPAIRS	1,000.00
21	270	11/11/2022	40596	JAMES C. MCGEE	SPREAD RECYCLED ASPHALT ON MAINT & TRANS LOTS	3,000.00
21	271	11/11/2022	40596	JAMES C. MCGEE	REPAIR DRIVE AT HOG FARM	1,400.00
21	272	11/14/2022	44562	ANDECO FLOORING & BLINDS	REPLACE CARPET IN PERSONNEL OFFICES	4,180.24
21	273	11/14/2022	44696	TED BARBA	SCRUB AND LAY FINISH ON NEW FLOORS AT HS	800.00
21	274	11/14/2022	17491	ENGINEERED EQUIPMENT, INC.	HVAC PARTS AND SUPPLIES	1,000.00
21	275	11/16/2022	44013	CENTRAL OKLAHOMA WINNELSON	DISTRICT PLUMBING SUPPLIES	1,336.76
21	276	11/16/2022	44562	ANDECO FLOORING & BLINDS	RECARPET GUES VAULT ROOM	1,217.64
21	277	11/17/2022	10110	HENKE & WANG PLUMBING	REPLACE WATER HEATER IN ROOM 508 AT GUES	700.00
21	278	11/17/2022	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR DISTRICT	255.92
21	279	11/18/2022	44226	SUNSTATE EQUIPMENT CO, LLC	LIFT FOR TRANS LIGHT INSTALLATION	1,200.00
21	280	11/18/2022	44614	IDN-GLOABL, INC	PIN SETS FOR LOCK KIT	93.02
21	281	11/18/2022	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR FOG SPED	149.38
21	282	11/25/2022	10110	HENKE & WANG PLUMBING	GAS LEAK REPAIRS AT THE JR HIGH	2,500.00
21	283	11/25/2022	17747	ROBERT L HINER	REFINISH GYM FLOORS AT CHARTER OAK	2,900.00
21	284	11/25/2022	17747	ROBERT L HINER	REFINISH HIGH SCHOOL GYM FLOORS	5,100.00
21	285	11/25/2022	17747	ROBERT L HINER	REFINISH JR HIGH GYM FLOOR	2,800.00
21	286	11/28/2022	10110	HENKE & WANG PLUMBING	REPAIR HS GAS LEAKS	1,200.00
21	287	11/28/2022	44635	WAXIE'S ENTERPISES, LLC	DISTRICT CUSTODIAL SUPPLIES	7,273.70
21	288	11/29/2022	10110	HENKE & WANG PLUMBING	PLUMBING REPAIRS AT THE JR HIGH	1,500.00
21	289	11/29/2022	43988	RUSSELL INTERIORS, INC.	WINDOW BLINDS FOR JR HIGH PORTABLE	1,300.00
21	290	11/29/2022	15994	AMAZON CAPITAL SERVICES	DISTRICT PARTS AND SUPPLIES	1,000.00
21	291	11/30/2022	44590	BRADFORD SUPPLY	DISTRICT HVAC PARTS AND SUPPLIES	1,000.00
21	292	11/30/2022	10110	HENKE & WANG PLUMBING	REPLACE WATER HEATER IN SEC RR AT FOGARTY	750.00
21	293	11/30/2022	44635	WAXIE'S ENTERPISES, LLC	MULTI-FOLD TOWELS & VAC BAGS	731.97

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 263 - 297, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	294	12/02/2022	12324	LOCKE SUPPLY CO.	DRIVERS FOR FAVER WRESTLING ROOM LIGHTS	825.00
21	295	12/02/2022	11514	H & M CARPET CENTER LLC	REPLACE CARPET IN HS MAIN AND NORTH OFFICES	9,234.15
21	296	12/05/2022	12324	LOCKE SUPPLY CO.	DISTRICT PARTS AND SUPPLIES	1,000.00
21	297	12/07/2022	10110	HENKE & WANG PLUMBING	DISTRICT PLUMBING REPAIRS	1,000.00
Non-Payroll Total:						\$64,665.95
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$64,665.95

ACTIVITY FUND - FUND 60
BANK RECONCILIATION - FARMERS & MERCHANTS BANK
As of 12/01/2022

<u>GENERAL LEDGER ACCOUNT</u>		<u>BANK RECONCILIATION</u>	
Balance(11/01/22)	760,810.52	Balance per bank statement As of 11/30/22)	\$768,446.60
Add Receipts	\$ 67,194.05	Add Deposits in Transit	\$ 604.00
Less Checks Written	\$ 89,699.55	Less O/S Checks	\$ 30,745.58
Adjustments	\$	*Adjustments	\$
		Bank correction	\$
Balance per Ledger	\$738,305.02	Balance per Ledger	\$738,305.02

Adjustment/Correction explanations:

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



 Activity Fund Clerk

 12-1-2022
 Date

Guthrie Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2022 - 11/30/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 CENTRAL FACULTY	\$262.37	\$0.00	\$0.00	\$65.00	\$197.37	\$0.00	\$197.37
802 CENTRAL ACTIVITY	\$29,869.60	\$862.05	\$0.00	\$1,636.32	\$29,095.33	\$4,108.32	\$24,987.01
803 CENTRAL PTO	\$10,380.89	\$1,640.00	\$0.00	\$0.00	\$12,020.89	\$1,170.00	\$10,850.89
804 COTTERAL PTO	\$11,353.39	\$1,715.80	\$0.00	\$1,677.82	\$11,391.37	\$624.00	\$10,767.37
805 COTTERAL ACTIVITY	\$22,286.53	\$462.00	\$0.00	\$7,957.66	\$14,790.87	\$1,633.97	\$13,156.90
806 COTTERAL FACULTY	\$553.21	\$0.00	\$0.00	\$0.00	\$553.21	\$0.00	\$553.21
808 FOGARTY PARENTS ORG.	\$12,076.15	\$473.40	\$0.00	\$474.65	\$12,074.90	\$2,169.27	\$9,905.63
809 FOGARTY ACTIVITY	\$35,342.07	\$1,580.00	\$0.00	\$7,276.30	\$29,645.77	\$18,257.27	\$11,388.50
810 FOGARTY FACULTY	\$156.96	\$0.00	\$0.00	\$0.00	\$156.96	\$0.00	\$156.96
811 ELEM SNACK GRANT	\$1,399.19	\$0.00	\$0.00	\$0.00	\$1,399.19	\$0.00	\$1,399.19
812 GUES ACTIVITY	\$27,982.26	\$3,796.93	\$0.00	\$6,031.31	\$25,747.88	\$10,589.40	\$15,158.48
813 GUES FACULTY	\$737.08	\$0.00	\$0.00	\$0.00	\$737.08	\$0.00	\$737.08
814 GUES HONOR CHOIR	\$525.83	\$0.00	\$0.00	\$0.00	\$525.83	\$0.00	\$525.83
815 GUES PARENTS ORG.	\$13,355.77	\$19.00	\$0.00	\$595.58	\$12,779.19	\$1,471.05	\$11,308.14
816 GHS SPECIAL KIDS	\$39.35	\$0.00	\$0.00	\$0.00	\$39.35	\$0.00	\$39.35
817 ART JUNIOR HIGH	\$28.60	\$0.00	\$0.00	\$0.00	\$28.60	\$0.00	\$28.60
818 JH BUILDERS CLUB	\$163.56	\$0.00	\$0.00	\$0.00	\$163.56	\$0.00	\$163.56
819 ATHLETICS JUNIOR HIGH	\$6,481.30	\$1,380.00	\$0.00	\$1,855.00	\$6,006.30	\$1,320.00	\$4,686.30
820 GOLF JUNIOR HIGH	\$4,536.69	\$0.00	\$0.00	\$0.00	\$4,536.69	\$0.00	\$4,536.69
821 FHA JUNIOR HIGH	\$1,336.58	\$0.00	\$0.00	\$129.79	\$1,206.79	\$0.00	\$1,206.79
822 HONOR SOCIETY JR HIGH	\$3,023.62	\$0.00	\$0.00	\$0.00	\$3,023.62	\$0.00	\$3,023.62
823 JR HIGH ACCOUNT	\$900.45	\$0.00	\$0.00	\$500.38	\$400.07	\$0.00	\$400.07
824 JR HIGH FACULTY	\$1,337.18	\$307.60	\$0.00	\$187.15	\$1,457.63	\$506.39	\$951.24
825 LIBRARY JR HIGH	\$1,745.83	\$0.00	\$0.00	\$0.00	\$1,745.83	\$0.00	\$1,745.83
826 LEARN 2 LOVE	\$19,010.03	\$500.00	\$0.00	\$180.11	\$19,329.92	\$6,634.57	\$12,695.35
827 CHEERLEADERS JR HIGH	\$1,636.88	\$0.00	\$0.00	\$0.00	\$1,636.88	\$0.00	\$1,636.88
830 STUCO JH	\$2,900.28	\$0.00	\$0.00	\$0.00	\$2,900.28	\$0.00	\$2,900.28
831 T.S.A. JR HIGH	\$153.05	\$0.00	\$0.00	\$0.00	\$153.05	\$194.10	(\$41.05)
832 YEARBOOK JR HIGH	\$8,904.25	\$0.00	\$0.00	\$0.00	\$8,904.25	\$1,000.00	\$7,904.25
834 JR HIGH ACADEMIC TEAM	\$170.74	\$0.00	\$0.00	\$0.00	\$170.74	\$0.00	\$170.74
840 CHARTER OAK ACTIVITY	\$39,044.92	\$3,026.50	\$0.00	\$3,860.74	\$38,210.68	\$18,726.01	\$19,484.67
841 CHARTER OAK PTO	\$18,649.48	\$1,906.55	\$0.00	\$2,389.02	\$18,167.01	\$6,771.00	\$11,396.01
842 CHARTER OAK FACULTY	\$243.25	\$64.89	\$0.00	\$140.00	\$168.14	\$50.00	\$118.14
850 ACADEMIC TEAM HS	\$103.70	\$0.00	\$0.00	\$0.00	\$103.70	\$0.00	\$103.70
851 ART CLUB HS	\$6,061.44	\$200.00	\$0.00	\$235.38	\$6,026.06	\$0.00	\$6,026.06
852 ATHLETICS HS	\$99,609.93	\$2,493.69	\$0.00	\$15,519.85	\$86,583.77	\$40,430.62	\$46,153.15
853 HS CHEER	\$6,192.60	\$620.00	\$0.00	\$3,398.10	\$3,414.50	\$1,424.52	\$1,989.98
854 FOOTBALL CAMP	\$8,704.41	\$0.00	\$0.00	\$1,584.45	\$7,119.96	\$797.55	\$6,322.41
855 TENNIS HS	\$27,002.76	\$1,245.00	\$0.00	\$0.00	\$28,247.76	\$2,884.00	\$25,363.76
856 GHS LIBRARY	\$238.57	\$0.00	\$0.00	\$0.00	\$238.57	\$0.00	\$238.57
858 GHS LINK CREW	\$575.84	\$0.00	\$0.00	\$0.00	\$575.84	\$480.00	\$95.84
859 BAND (OPERATING) HS	\$35,102.83	\$881.00	\$0.00	\$1,773.38	\$34,210.45	\$19,846.32	\$14,364.13
861 CLASS OF 2023 HS	\$5,674.70	\$0.00	\$0.00	\$0.00	\$5,674.70	\$0.00	\$5,674.70
864 GHS ALUMNI ACCOUNT	\$13,928.44	\$0.00	\$0.00	\$0.00	\$13,928.44	\$0.00	\$13,928.44
865 CLASS OF 2022 HS	\$1,377.85	\$0.00	\$0.00	\$0.00	\$1,377.85	\$0.00	\$1,377.85
866 CLASS OF 2024 HS	\$3,114.71	\$80.00	\$0.00	\$0.00	\$3,194.71	\$0.00	\$3,194.71
867 CLASS OF 2025 HS	\$3,040.11	\$0.00	\$0.00	\$361.94	\$2,678.17	\$0.00	\$2,678.17
868 CLASS OF 2026 HS	\$3,370.05	\$0.00	\$0.00	\$0.00	\$3,370.05	\$0.00	\$3,370.05
869 ENGLISH CLUB	\$736.83	\$0.00	\$0.00	\$0.00	\$736.83	\$0.00	\$736.83
870 HS FACULTY/COURTESY ACCOUNT	\$417.67	\$0.00	\$0.00	\$94.00	\$323.67	\$76.00	\$247.67
871 HS STUDENT PANTRY	\$12,485.14	\$500.00	\$0.00	\$304.08	\$12,681.06	\$1,095.92	\$11,585.14
876 FFA 4H BOOSTER CLUB HS	\$29,685.96	\$29,983.00	\$0.00	\$4,675.42	\$54,993.54	\$1,900.00	\$53,093.54
877 FFA HS	\$29,326.44	\$2,813.00	\$0.00	\$12,538.71	\$19,600.73	\$14,933.87	\$4,666.86
878 FCCLA (FHA) HS	\$2,450.64	\$2,472.09	\$0.00	\$0.00	\$4,922.73	\$1,155.00	\$3,767.73
879 FOREIGN LANGUAGE SPAN HS	\$5,786.12	\$1,159.92	\$0.00	\$1,298.86	\$5,647.18	\$500.00	\$5,147.18
880 XC BLUECREW	\$8,773.49	\$0.00	\$0.00	\$1,733.87	\$7,039.62	\$1,934.40	\$5,105.22
881 LADY JAYS BASKETBALL	\$2,033.96	\$308.00	\$0.00	\$1,909.00	\$432.96	\$0.00	\$432.96

Guthrie Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2022 - 11/30/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
882 GUTHRIE RUNNING CLUB HS	\$5.80	\$0.00	\$0.00	\$0.00	\$5.80	\$0.00	\$5.80
883 HERITAGE CLUB HS	\$680.83	\$278.00	\$0.00	\$0.00	\$958.83	\$750.00	\$208.83
884 HIGH SCHOOL ACCOUNT	\$12,099.36	\$1,933.65	\$0.00	\$622.93	\$13,410.08	\$2,098.17	\$11,311.91
885 STUDENT SUPPORT HS	\$2,312.49	\$267.41	\$0.00	\$80.40	\$2,499.50	\$153.52	\$2,345.98
886 HONOR SOCIETY HS	\$5,491.43	\$0.00	\$0.00	\$0.00	\$5,491.43	\$0.00	\$5,491.43
889 KEY CLUB HS	\$549.01	\$242.43	\$0.00	\$239.70	\$551.74	\$169.00	\$382.74
890 SPEECH HS	\$357.93	\$0.00	\$0.00	\$64.59	\$293.34	\$145.41	\$147.93
891 STEM CLUB	\$4.85	\$0.00	\$0.00	\$0.00	\$4.85	\$0.00	\$4.85
893 MU ALPHA THETA HS	\$10,953.67	\$627.00	\$0.00	\$366.99	\$11,213.68	\$830.00	\$10,383.68
894 HS PROM ACCOUNT	\$10,117.85	\$0.00	\$0.00	\$0.00	\$10,117.85	\$0.00	\$10,117.85
895 JROTC HS	\$2,121.18	\$20.00	\$0.00	\$702.90	\$1,438.28	\$299.00	\$1,139.28
897 SOCCER CLUB HS	\$12,124.57	\$0.00	\$0.00	\$3,155.98	\$8,968.59	\$1,393.86	\$7,574.73
898 SCIENCE CLUB HS	\$8,765.72	\$60.00	\$0.00	\$119.63	\$8,706.09	\$181.99	\$8,524.10
899 STUDENT COUNCIL HS	\$17,312.55	\$290.00	\$0.00	\$775.38	\$16,827.17	\$600.00	\$16,227.17
900 CAMPUS BEAUTIFICATION HS	\$3,962.09	\$125.00	\$0.00	\$85.00	\$4,002.09	\$200.00	\$3,802.09
902 VOCAL HS	\$7,579.38	\$0.00	\$0.00	\$1,443.89	\$6,135.49	\$2,174.22	\$3,961.27
904 YEARBOOK HS	\$28,415.60	\$1,690.00	\$0.00	\$64.59	\$30,041.01	\$0.00	\$30,041.01
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	\$2,528.23	\$0.00	\$0.00	\$0.00	\$2,528.23	\$0.00	\$2,528.23
913 DRAMA HS	\$999.63	\$175.00	\$0.00	\$332.84	\$841.79	\$596.41	\$245.38
922 COURTESY COMMITTEE ADMIN	\$224.53	\$0.00	\$0.00	\$0.00	\$224.53	\$100.00	\$124.53
925 GENERAL FUND REFUND	\$314.97	\$24.00	\$0.00	\$0.00	\$338.97	\$0.00	\$338.97
927 HALL OF FAME BANQUET	\$112.07	\$0.00	\$0.00	\$0.00	\$112.07	\$0.00	\$112.07
929 DISTRICT SPECIAL OLYMPICS	\$24,485.41	\$25.00	\$0.00	\$116.59	\$24,393.82	\$733.41	\$23,660.41
931 TECHNOLOGY INSURANCE ACCOUNT	\$4,024.37	\$195.00	\$0.00	\$0.00	\$4,219.37	\$0.00	\$4,219.37
932 SUMMER SCHOOL HS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
933 FAVER C&C	\$419.85	\$0.00	\$0.00	\$0.00	\$419.85	\$0.00	\$419.85
934 TRANSPORTATION C&C	\$2,537.48	\$406.45	\$0.00	\$963.55	\$1,980.38	\$826.74	\$1,153.64
935 VENDING MACHINE ADMIN	\$686.40	\$65.45	\$0.00	\$0.00	\$751.85	\$406.04	\$345.81
937 FAVER ACTIVITY	\$86.27	\$0.00	\$0.00	\$0.00	\$86.27	\$0.00	\$86.27
940 ADMINISTRATION MISC	\$18,523.41	\$279.24	\$0.00	\$180.72	\$18,621.93	\$428.93	\$18,193.00
Total	\$760,810.52	\$67,194.05	\$0.00	\$89,699.55	\$738,305.02	\$174,770.25	\$563,534.77



Staking A Claim in Our Students' Future

Cody Thompson
Director of Operations

Phone 405-282-5944
cody.thompson@guthrieps.net

To: Dr. Mike Simpson and
Board of Education

Date: November 30, 2022

We would like to declare as surplus old text books including Kindergarten through 4th grade – teaching materials, student workbooks, and student materials

Thank you,

A handwritten signature in dark ink, consisting of several loops and a long trailing line that extends to the right.

Cody Thompson

Surplus Items

1 message

Scot Graham <scot.graham@guthrieeps.net>
To: Linda Skinner <linda.skinner@guthrieeps.net>

Wed, Nov 30, 2022 at 2:17 PM

Surplus Reading items

The following items are surplus due to new Reading textbook adoption.

Kindergarten through 4th grade - Teaching materials, student workbooks, and student materials.

Thanks, Scot Graham



EMPLOYEE TRIP REQUEST

Check if Out of State

Bryce Balenseifen
Name of Employee

11/11/2022
Date

Employee's Current Assignment Track and Field Coach

Title of Conference or Activity Indoor Track Meet at Wasburn University

Location Topeka, KS Date(s) of Conference 2/18/2023

Full Legal Name (for air travel) Bryce William Balenseifen Submit copy of Driver's License for flights - it must match the boarding pass.

Departure Date 2/17/2023 AM PM (check one) Return Date 2/18/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes
(See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.
This will relate to my present assignment as a track and field coach because this is a track and field event.

Cost for attendance – EMPLOYEE expenses only.
(Give a close estimate, if necessary)

Travel*	\$	150.00	(mileage, air, ground, parking & toll) see below
Registration	\$	200.00	
Lodging	\$	500.00	
Meals	\$	0.00	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	0.00	(calculate @ \$65 per day)
Total	\$	850.00	

Costs are covered by which fund?
BE SPECIFIC PLEASE.
General Fund, Title I, Staff Development, Activity Fund, etc.
Activity Fund
Activity fund - XC bluecrew 880
Activity fund - XC bluecrew 880
NA
NA

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval [Signature] 11/11/22
Signature Date

Program Director's Approval [Signature] 11/11/22
Signature Date

Board of Education Approval _____
Date

*Refund for toll fees, parking and ground travel requires receipt.



EMPLOYEE TRIP REQUEST

Check If Out of State

Jake Jensen
Name of Employee

11-29-2022
Date

Employee's Current Assignment GHS teach and coach

Title of Conference or Activity Washburn Be Your Best Youth Meet

Location Washburn University in Topeka,KS Date(s) of Conference 2/17-2/18/2023

Full Legal Name (for air travel) _____

Submit copy of Driver's License for flights - it must match the boarding pass.

Departure Date 2/17/2023 AM PM (check one) Return Date 2/18/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes (See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.
I am the head track and field coach at the high school. We are taking kids to compete in this meet.

Cost for attendance – EMPLOYEE expenses only.
(Give a close estimate, if necessary)

Travel*	\$ 150.00	(mileage, air, ground, parking & toll) see below
Registration	\$ 200.00	
Lodging	\$ 500.00	
Meals	\$ 30.00	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	(calculate @ \$65 per day)
Total	\$ 880.00	

Costs are covered by which fund?
BE SPECIFIC PLEASE.
General Fund, Title I, Staff Development, Activity Fund, etc.
Athletic Department. SUV

XC Bluecrew 880. This is our activity account.

XC Bluecrew 880. This is our activity account.

staff

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval Chris L. [Signature] 12-1-22
Signature Date

Program Director's Approval [Signature] 12-1-22
Signature Date

Board of Education Approval _____
Date

*Refund for toll fees, parking and ground travel requires receipt.



**GUTHRIE PUBLIC SCHOOLS
FIELD TRIP REQUEST
Effective 2-08**

Today's Date 11/9/22 Date of Activity 2/18/2023

Destination Topeka, KS (Washburn University)

Class & Grade Level 9-12

Teacher(s) Jake Jensen, Bryce Balencifen

Names of teacher assistants or other adults attending:

Number of students 12 Number of sponsors 2

Leave Time 5:00 PM 2/17/23 Return Time 11:00 PM 2/18/23

Event Beginning Time if different 11:00 AM 2/18/23 Event Ending Time if different 6:00 PM 2/18/23

Emergency Phone Contact Number 405-618-2720

Cost to be paid per student \$0 Due when? NA Cost to district mileage/athletics

Paid for by Activity Fund Yes No

Sub needed? Yes No (If yes, please complete sub request.)

Transportation request completed? Yes No

Chris [Signature]
Principal Signature

11/11/22
Date

If special needs students are involved, the Special Education Director must approve.

Special Education Director

Date

Every student must have a signed consent, indemnity and release form on file before going on any activity. List the State Curricular Objectives and the educational objective to be addressed by this field trip:



EMPLOYEE TRIP REQUEST

Check if Out of State

Kyle Brede
Name of Employee

11/28/2022
Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Van Buren Drill & Physical Fitness Competition

Location Van Buren, AR Date(s) of Conference January 14, 2023

Full Legal Name (for air travel) _____

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 1/14/2023 AM PM (check one) Return Date 1/14/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes (See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Van Buren ISD will host a Drill & Physical Fitness event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance – EMPLOYEE expenses only. (Give a close estimate, if necessary)

Costs are covered by which fund? BE SPECIFIC PLEASE. General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>145.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>75.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>0.00</u>	(calculate @ \$65 per day)
Total	\$	<u>220.00</u>	

JROTC Activity Fund (895)

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval [Signature] 11-29-22
Signature Date

Program Director's Approval _____
Signature Date

Board of Education Approval _____
Date

*Refund for toll fees, parking and ground travel requires receipt.



EMPLOYEE TRIP REQUEST

Check if Out of State

Cameron Campbell
Name of Employee

11/28/2022
Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Van Buren Drill & Physical Fitness Competition

Location Van Buren, AR Date(s) of Conference January 14, 2023

Full Legal Name (for air travel) _____

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 1/14/2023 AM PM (check one) Return Date 1/14/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes (See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Van Buren ISD will host a Drill & Physical Fitness event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance - EMPLOYEE expenses only. (Give a close estimate, if necessary)

Costs are covered by which fund? BE SPECIFIC PLEASE. General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>145.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>75.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>0.00</u>	(calculate @ \$65 per day)
Total	\$	<u>220.00</u>	

JROTC Activity Fund (895)

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval Cameron Campbell Signature 11-29-22 Date

Program Director's Approval _____ Signature _____ Date _____

Board of Education Approval _____ Date _____

*Refund for toll fees, parking and ground travel requires receipt.



**GUTHRIE PUBLIC SCHOOLS
FIELD TRIP REQUEST
Effective 2-08**

Today's Date 11/28/2022 Date of Activity 1/14/2023

Destination Van Buren, AR

Class & Grade Level JROTC 9th-12th Grade

Teacher(s) Kyle Brede & Cameron Campbell

Names of teacher assistants or other adults attending:

Team will travel and return on Saturday, 14 January 2023.

Number of students 16 Number of sponsors _____

Leave Time 5 a.m. Return Time 7 p.m.

Event Beginning Time if different 9 a.m. Event Ending Time if different 4 p.m.

Emergency Phone Contact Number 703-201-9050; 915-345-5545

Cost to be paid per student 0 Due when? _____ Cost to district _____

Paid for by Activity Fund Yes No

Sub needed? Yes No (If yes, please complete sub request.)

Transportation request completed? Yes No

Principal Signature

11-29-22
Date

If special needs students are involved, the Special Education Director must approve.

Special Education Director

Date

Every student must have a signed consent, indemnity and release form on file before going on any activity. List the State Curricular Objectives and the educational objective to be addressed by this field trip:
JROTC Marksmanship, Color Guard and Physical Fitness competition.



EMPLOYEE TRIP REQUEST

Check if Out of State

Kyle Brede
Name of Employee

11/28/2022
Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Northeast ISD Raider Challenge

Location San Antonio, TX Date(s) of Conference February 3-5, 2023

Full Legal Name (for air travel) _____

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 2/3/2023 AM PM (check one) Return Date 2/5/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes (See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Northwest ISD will host a Raider Challenge Military Skills event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events for Raider Challenge towards the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance – EMPLOYEE expenses only. (Give a close estimate, if necessary)

Costs are covered by which fund? BE SPECIFIC PLEASE. General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>215.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>125.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>125.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>65.00</u>	(calculate @ \$65 per day)
Total	\$	<u>530.00</u>	

JROTC Activity Fund

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval Chris H. Brando Signature 11-29-22 Date

Program Director's Approval _____ Signature _____ Date _____

Board of Education Approval _____ Date _____

*Refund for toll fees, parking and ground travel requires receipt.



EMPLOYEE TRIP REQUEST

Check if Out of State

Cameron Campbell
Name of Employee

11/28/2022
Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Northeast ISD Raider Challenge

Location San Antonio, TX Date(s) of Conference February 3-5, 2023

Full Legal Name (for air travel) _____

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 2/3/2023 AM PM (check one) Return Date 2/5/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes
(See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Northwest ISD will host a Raider Challenge Military Skills event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events for Raider Challenge towards the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance – EMPLOYEE expenses only.
(Give a close estimate, if necessary)

Costs are covered by which fund?
BE SPECIFIC PLEASE.
General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>215.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>125.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>125.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>65.00</u>	(calculate @ \$65 per day)
Total	\$	<u>530.00</u>	

JROTC Activity Fund

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval Chris Guthrie
Signature

11-29-22
Date

Program Director's Approval _____
Signature

Date

Board of Education Approval _____
Date

*Refund for toll fees, parking and ground travel requires receipt.



**GUTHRIE PUBLIC SCHOOLS
FIELD TRIP REQUEST
Effective 2-08**

Today's Date 11/28/2022 Date of Activity 2/3-5/2023

Destination San Antonio, TX

Class & Grade Level JROTC 9th-12th Grade

Teacher(s) Kyle Brede & Cameron Campbell

Names of teacher assistants or other adults attending:

Team will travel on Friday, February 3, compete on 4 February and return on February 5th.

Number of students 16 Number of sponsors _____

Leave Time 8 a.m. Return Time 7 a.m.

Event Beginning Time if different 4 p.m. Event Ending Time if different 3 p.m.

Emergency Phone Contact Number 703-201-9050; 915-345-5545

Cost to be paid per student 0 Due when? _____ Cost to district _____

Paid for by Activity Fund Yes No

Sub needed? Yes No (If yes, please complete sub request.)

Transportation request completed? Yes No

Principal Signature

11-29-22
Date

If special needs students are involved, the Special Education Director must approve.

Special Education Director

Date

Every student must have a signed consent, indemnity and release form on file before going on any activity. List the State Curricular Objectives and the educational objective to be addressed by this field trip:

JROTC Raider Challenge competition



EMPLOYEE TRIP REQUEST

Check if Out of State

Cameron Campbell
Name of Employee

11/28/2022
Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Northside "Grizzly" Invitational

Location Fort Chaffee, AR Date(s) of Conference February 17-18, 2023

Full Legal Name (for air travel)

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 2/17/2023 AM PM (check one) Return Date 2/18/2023 AM PM (check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes (See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Northwest ISD will host a Raider Challenge Military Skills event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events for Raider Challenge towards the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance – EMPLOYEE expenses only. (Give a close estimate, if necessary)

Costs are covered by which fund? BE SPECIFIC PLEASE. General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>230.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>105.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>65.00</u>	(calculate @ \$65 per day)
Total	\$	<u>400.00</u>	

JROTC Activity Fund (895)

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval
Signature

11-29-22
Date

Program Director's Approval _____
Signature

Date

Board of Education Approval _____
Date

*Refund for toll fees, parking and ground travel requires receipt.



EMPLOYEE TRIP REQUEST

Check if Out of State

Kyle Brede

11/28/2022

Name of Employee

Date

Employee's Current Assignment GHS - JROTC

Title of Conference or Activity Northside "Grizzly" Invitational

Location Fort Chaffee, AR

Date(s) of Conference February 17-18, 2023

Full Legal Name (for air travel)

Submit copy of Driver's License for flights - it must match the boarding pass

Departure Date 2/17/2023

AM PM
(check one)

Return Date 2/18/2023

AM PM
(check one)

If applicable, a Field Trip / Transportation Request has been completed: Yes
(See site financial secretary for details on Out of State transportation requests.)

PLEASE INDICATE HOW THIS EVENT WILL RELATE TO YOUR PRESENT ASSIGNMENT.

Northwest ISD will host a Raider Challenge Military Skills event. Guthrie will compete with a 12 student team. GHS JROTC trains in all events for Raider Challenge towards the opportunity to compete. The time dedicated to training fosters camaraderie among the students, esprit de corps in the JROTC program and academic dedication in the classroom in order to remain eligible to compete.

Cost for attendance – EMPLOYEE expenses only.
(Give a close estimate, if necessary)

Costs are covered by which fund?
BE SPECIFIC PLEASE.

General Fund, Title I, Staff Development, Activity Fund, etc.

Travel*	\$	<u>230.00</u>	(mileage, air, ground, parking & toll) see below
Registration	\$	<u>105.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculated at daily IRS per diem rate in state and out of state)
Substitute	\$	<u>65.00</u>	(calculate @ \$85 per day)
Total	\$	<u>400.00</u>	

JROTC Activity Fund (895)

Will a substitute be needed? Yes No (Remember to complete your sub request)

Principal's Approval

[Signature]
Signature

11-29-22
Date

Program Director's Approval

Signature

Date

Board of Education Approval

Date

*Refund for toll fees, parking and ground travel requires receipt.



**GUTHRIE PUBLIC SCHOOLS
FIELD TRIP REQUEST
Effective 2-08**

Today's Date 11/28/2022 Date of Activity 2/17-18/2023

Destination Fort Chaffee, AR

Class & Grade Level JROTC 9th-12th Grade

Teacher(s) Kyle Brede & Cameron Campbell

Names of teacher assistants or other adults attending:

Team will travel on Friday, February 17, complete and return on February 18th.

Number of students 16 Number of sponsors _____

Leave Time 12 p.m. Return Time 7 p.m.

Event Beginning Time if different 4 p.m. Event Ending Time if different 3 p.m.


Emergency Phone Contact Number 703-201-9050; 915-345-5545

Cost to be paid per student 0 Due when? _____ Cost to district _____

Paid for by Activity Fund Yes No

Sub needed? Yes No (If yes, please complete sub request.)

Transportation request completed? Yes No


Principal Signature

11-29-22
Date

If special needs students are involved, the Special Education Director must approve.

Special Education Director

Date

Every student must have a signed consent, indemnity and release form on file before going on any activity. List the State Curricular Objectives and the educational objective to be addressed by this field trip:

JROTC Grizzly Invitational competition

CONTRACT

THIS AGREEMENT is made by and between Guthrie Independent School District Number One of Logan County, Oklahoma ("School District") and Louis Barlow 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 2023-2024 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's 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:  _____

MEMORANDUM:

TO: Members of the Board of Education and Dr. Mike Simpson,
Superintendent

FROM: Angie Young, Director of Special Education

SUBJECT: Contractual Agreement with Sheri Fairchild and Morgan Kowalewski for
Psychoeducational and Psychological Evaluation Services

DATE: December 1, 2022

Attached is an agreement with Sheri Fairchild and Morgan Kowalewski to provide Special Education evaluations for the 2022-2023 school year. Federal and state policies require that evaluations and eligibility meetings must be completed within 45 school days of parent permission for testing. This contract with Ms. Fairchild and Ms. Kowalewski will supplement services provided by our school psychologists. During the school year, anytime the number of assessment referrals exceeds the amount our school psychologists can complete in a 45 day period, the additional assessments will be completed by Ms. Fairchild or Ms. Kowalewski.

Ms. Fairchild and Ms. Kowalewski have agreed to provide services for Guthrie Public Schools during the 2022-2023 school year for \$400.00 per test battery (including a written psycho-educational report). They will not charge mileage. These services will be approximately \$8,000.00.

Additional Quotes

Linda Johnson - \$450 per test battery plus \$50 per hour for eligibility meetings and consultation

Mediscan Staffing Services - \$75 -\$95 per hour

Soliant - \$71.50 - \$86.50 per hour

ProCare Therapy \$70 - \$80 per hour plus mileage and travel time depending on the experience of the service provider and the needs of the district

**PSYCHOEDUCATIONAL AND PSYCHOLOGICAL EVALUATIONS
CONTRACT AGREEMENT**

The following agreement is between Guthrie Public Schools and Sherri Fairchild, M. Ed., Certified School Psychologist and Morgan Kowalewski, Ed. S., Nationally Certified School Psychologist. The terms of this agreement are as follows:

1. Provider will conduct psychoeducational and psychological evaluations as well as test kits, protocols, and testing items.
2. Provider will send a written report and will participate in the eligibility process and meetings.
3. Provider will interpret and will participate in any eligibility meeting in which an outside provider has done the evaluation.
4. Guthrie Public Schools will contract on a per referral basis to include the following fee schedule.

-Evaluations for Specific Learning Disability, Intellectual Disability, Developmental Delay \$400

-Dyslexia specific evaluations \$500

-Cognitive or achievement only \$250

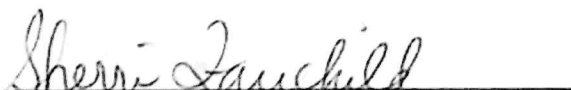
-Psychological evaluation for ADHD/ADD, Autism, or Emotional Disturbance \$500

-Psychological only (not including a cognitive/ achievement) \$300

-Autism only \$300 (Autism rating scales and ADOS-2 or CARS2-HF/ST)



Morgan Kowalewski, Ed. S., NCSP
Nationally Certified School Psychologist



Sherri Fairchild, M.Ed., CSP
Certified School Psychologist

Director of Special Services

Date

Superintendent

Date

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

**AUDIT REPORT-----EXECUTIVE SUMMARY
FOR THE YEAR ENDED JUNE 30, 2022**

---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**

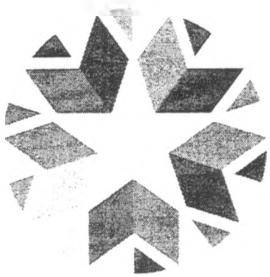
---REPORT HIGHLIGHTS---

	<u>Year Ending Fund Balance:</u>	<u>Increase (Decrease) in the Fund Balance during the year:</u>
General Fund:	\$ 2,959,232	\$ (452,910)
Building Fund:	\$ 450,608	\$ (18,818)
Child Nutrition Fund:	\$ 525,209	\$ 368,636
School Age Care Fund:	\$ 75,619	\$ 0
Bond Fund:	\$ 1,375,396	\$ 1,266,848
Sinking Fund:	\$ 146,276	\$ 54,400
Gifts & Endowment Fund:	\$ 18,855	\$ 12,250
Insurance Fund:	\$ 45,226	\$ 486
Activity Fund:	\$ 570,535	\$ 101,527

	<u>Bonds</u>	<u>Interest</u>
Long Term Debt Outstanding:	\$9,450,000	\$329,700

Federal Financial Assistance Receivable:		prior year: \$ 375,936.46
		this year: \$ 157,548.04

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



OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2021-2022

District Name Guthrie Public Schools

District Number I-001

County Name Logan

County Code 42

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on December 12, 2022

Date of Meeting

The audit was presented by Putnam & Company
(Independent Auditor)

[Signature]
(Independent Auditor's Signature)

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

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector 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."

Signature of the Board of Education:

Superintendent

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

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)

ANNUAL FINANCIAL REPORT
INDEPENDENT SCHOOL DISTRICT NO. 1
GUTHRIE PUBLIC SCHOOL DISTRICT
LOGAN COUNTY, OKLAHOMA
JULY 1, 2021 TO JUNE 30, 2022

GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JUNE 30, 2022

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT

COMBINED FINANCIAL STATEMENTS

- Combined Statement of Assets, Liabilities, and Equity – Regulatory Basis
All Fund Types and Account Groups
- Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund
Balances – Regulatory Basis – All Governmental Fund Types
- Combined Statement of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual – Regulatory Basis – Budgeted Governmental Fund Types
- Notes to Combined Financial Statements

OTHER SUPPLEMENTARY INFORMATION

- Combining Statements of Assets, Liabilities, and Fund Balances – Regulatory
Basis—All Special Revenue Funds
- Combining Statements of Revenues Collected, Expenditures Paid, and Changes in
Fund Balances – Regulatory Basis – All Special Revenue Funds
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual – Regulatory Basis – All Special Revenue Funds
- Combining Statements of Assets, Liabilities, and Fund Balances – Regulatory
Basis—All Capital Project Funds
- Combining Statements of Revenues Collected, Expenditures Paid, and Changes in
Fund Balances – Regulatory Basis – All Capital Project Funds
- Combining Statement of Changes in Cash Balances – Regulatory Basis – Activity
Funds
- Supporting Schedules**
 - Schedule of Federal Awards Expended
 - Statutory, Fidelity, and Honesty Bonds

INTERNAL CONTROL AND COMPLIANCE REPORTS

- Independent Auditor’s Report on the Internal Control and Compliance over
Financial Reporting in Accordance with Government Auditing Standards
- Independent Auditor’s Report on Compliance for Each Major Program and on
Internal Controls over Compliance Required by the Uniform Guidance

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ACCOUNTANTS’ PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT

MANAGEMENT LETTER COMMENTS/ MANAGEMENT’S RESPONSE

GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JULY 1, 2021 TO JUNE 30, 2022

SCHOOL DISTRICT BOARD MEMBERS

Janna Pierson
Gina Davis
Travis Sallee
Chris Schroder
Ron Plagg
Jennifer Bennett-Johnson
Tina Smedley

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Mike Simpson

CLERK OF THE BOARD

Travis Sallee

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 10, 2022

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, 2022, 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, 2022, 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, 2022. 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, 2022, 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 10, 2022 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

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, 2022**

	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	\$3,665,100	1,221,521	1,603,491		653,479			7,143,591
Amount available in Debt Service Fund				2,731,617			146,276	2,877,893
Amount to be provided for retirement of General Long-Term Debt							7,048,083	7,048,083
Land, Equipment, Vehicles & Buildings						25,650,182		25,650,182
Accumulated Depreciation						(16,787,641)		(16,787,641)
Total Assets	\$3,665,100	1,221,521	1,603,491	2,731,617	653,479	8,862,541	7,194,359	25,932,108
LIABILITIES								
Warrants Payable	\$626,481	72,259			18,863			717,603
Reserved for Encumbrances	79,387	97,825	228,095					405,307
General Obligation Bonds Payable				2,525,000			6,925,000	9,450,000
Interest Payable on Bonds				60,341			269,359	329,700
Total Liabilities	705,868	170,084	228,095	2,585,341	18,863	0	7,194,359	10,902,610
FUND EQUITY								
Fund Balances:								
Restricted for Building Purposes		450,608						450,608
Restricted for Child Nutrition Purposes		525,210						525,210
Restricted for School Age Care Purposes		75,619						75,619
Restricted for Capital Projects			1,375,396					1,375,396
Restricted for Debt Service				146,276				146,276
Restricted for Gifts & Endowment Purposes					18,855			18,855
Restricted for Insurance Purposes					45,226			45,226
Restricted for Student Activities					570,535			570,535
Unassigned	2,959,232					8,862,541		11,821,773
Total Fund Balance	2,959,232	1,051,437	1,375,396	146,276	634,616	8,862,541	0	15,029,498
Total Liabilities and Fund Equity	\$3,665,100	1,221,521	1,603,491	2,731,617	653,479	8,862,541	7,194,359	25,932,108

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, 2022**

	Governmental Fund Types				Fiduciary Fund Types	Totals
	General	Special Revenue	Capital Projects	Debt Service	Trust and Agency	(Memorandum Only)
REVENUES:						
Local Sources	\$6,639,187	998,278	2,106	2,946,169	1,134,866	11,720,606
Intermediate Sources	1,238,874					1,238,874
State Sources	15,631,478	147,173		661		15,779,312
Federal Sources	5,525,987	2,222,916				7,748,903
Total Revenues	29,035,526	3,368,367	2,106	2,946,830	1,134,866	36,487,695
EXPENDITURES:						
Instruction	16,115,299					16,115,299
Support Services	13,447,848	1,029,050	253,100		22,930	14,752,928
Non-Instructional Services	183,437	1,740,402			997,673	2,921,512
Facilities Acquisition & Construction Services	104,989	275,188	177,060			557,237
Other Outlays	246		856,953			857,199
DEBT SERVICE						
Bonds Paid				2,725,000		2,725,000
Coupons Paid				168,930		168,930
Total Expenditures	29,851,819	3,044,640	1,287,113	2,893,930	1,020,603	38,098,105
Revenues Over (Under) Expenditures	(816,293)	323,727	(1,285,007)	52,900	114,263	(1,610,410)
OTHER FINANCING SOURCES (USES):						
Proceeds from Sale of Bonds			1,200,000			1,200,000
Interfund Transfers	1,147	(1,147)				0
Estopped Warrants	469	417				886
Deobligation of Prior Year Funds	25,320	15,072	(5,098)			35,294
Return of Assets	336,447	11,749	1,356,953	1,500		1,706,649
Total Other Financing Sources (Uses)	363,383	26,091	2,551,855	1,500	0	2,942,829
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(452,910)	349,818	1,266,848	54,400	114,263	1,332,419
Fund Balance, Beginning of Year	3,412,142	701,618	108,548	91,876	520,353	4,834,537
Fund Balance, End of Year	\$2,959,232	1,051,436	1,375,396	146,276	634,616	6,166,956

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, 2022**

	General Fund			Special Revenue Funds		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local Sources	\$5,846,660	6,639,187	792,527	874,375	998,278	123,903
Intermediate Sources	1,143,513	1,238,874	95,361			0
State Sources	15,079,425	15,631,478	552,053	213,150	147,173	(65,977)
Federal Sources	9,639,509	5,525,987	(4,113,522)	1,183,767	2,222,916	1,039,149
Total Revenues	31,709,107	29,035,526	(2,673,581)	2,271,292	3,368,367	1,097,075
EXPENDITURES :						
Instruction	21,304,999	16,115,299	5,189,700			0
Support Services	13,525,000	13,447,848	77,152	1,345,282	1,029,050	316,232
Non-Instructional Services	185,000	183,437	1,563	1,364,521	1,740,402	(375,881)
Facilities Acquisition & Construction Services	105,000	104,989	11	276,300	275,188	1,112
Other Outlays	1,250	246	1,004			0
Total Expenditures	35,121,249	29,851,819	5,269,430	2,986,103	3,044,640	(58,537)
Revenues Over (Under) Expenditures	(3,412,142)	(816,293)	2,595,849	(714,811)	323,727	1,038,538
OTHER FINANCING SOURCES (USES):						
Estopped Warrants		469	469		417	417
Deobligation of Prior Year Funds		25,320	25,320		15,072	15,072
Return of Assets		336,447	336,447	13,193	11,749	(1,444)
Total Other Financing Sources (Uses)	0	362,236	362,236	13,193	27,238	14,045
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(3,412,142)	(454,057)	2,958,085	(701,618)	350,965	1,052,583
Fund Balance, Beginning of Year	3,412,142	3,412,142	0	701,618	701,618	0
Fund Balance, End of Year	\$0	2,958,085	2,958,085	0	1,052,583	1,052,583

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, 2022**

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, 2022

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, 2022

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, 2022**

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, 2022

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

Inventories – The value of consumable inventories at June 30, 2022 is not material to the basic financial statements.

Fixed Assets – (Property, Plant, and Equipment)--The District has not maintained a historical record of its general fixed assets. Accordingly, a General Fixed Asset Account Group, which is required by the regulatory basis of accounting (as prescribed by the Oklahoma State Department of Education) is not presented. Amounts that should be recorded in the General Fixed Asset Account Group are not known. When general fixed assets are purchased, they are recorded as expenditures within the various funds. As a result, annual depreciation and accumulated depreciation are not reported in the financial statements.

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.

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.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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

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 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, 2022

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, 2022, 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 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, 2022, 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, 2022**

3. INTERFUND RECEIVABLES AND PAYABLES

There were no Interfund receivables or payables at June 30, 2022.

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:

	<u>Useful Life</u>
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, 2021	Additions/ Disposals	Transfers	Balance June 30, 2022
Buildings & Structures	\$ 20,470,432			20,470,432
Vehicles	3,801,314	494,328		4,295,642
Equipment	1,347,002	123,168		1,470,170
Accumulated Depreciation	(16,787,641)	(687,543)		(17,475,184)
Net Assets	<u>\$ 8,831,107</u>	<u>(70,047)</u>		<u>8,761,060</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, 2022:

	Bonds <u>Payable</u>	<u>Total</u>
Balance, July 1, 2021	\$12,650,000	\$ 12,650,000
Additions	1,200,000	1,200,000
Retirements	4,400,000	4,400,000
Balance, June 30, 2022	<u>\$ 9,450,000</u>	<u>\$ 9,450,000</u>

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

5. GENERAL LONG-TERM DEBT (CONTINUED)

A brief description of the outstanding general obligation bond issues at June 30, 2022 is set forth below:

	<u>Amount Outstanding</u>
Independent School District No. 1 Building Bonds, Series 2021, original Issue \$1,200,000, interest rate of 0.40%, due in one payment of \$1,200,000, due August 1, 2023.	\$ 1,200,000
Independent School District No. 1 Building Bonds, Series 2020, original Issue \$750,000, interest rate of 1.00%, due in one payment of \$750,000, due September 1, 2022.	750,000
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.	2,000,000
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>5,500,000</u>
Total	<u>\$ 9,450,000</u>

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

5. GENERAL LONG-TERM DEBT (CONTINUED)

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

Year ending <u>June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,525,000	\$ 149,250	\$ 2,674,250
2024	2,975,000	94,950	3,069,950
2025	1,775,000	57,950	1,832,950
2026	1,775,000	24,050	1,799,050
2027	<u>400,000</u>	<u>3,500</u>	<u>403,500</u>
	<u>\$ 9,450,000</u>	<u>\$ 329,700</u>	<u>\$ 9,779,700</u>

Interest expense on general long-term debt incurred during the current year totaled \$168,930.

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.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

6. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

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, 2022.

Annual Pension Cost

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

	<u>Total Payroll</u>	<u>Contributions</u>
2021-22	\$17,384,071.	\$ 1,668,774.
2020-21	\$16,946,544.	\$ 1,622,796.
2019-20	\$16,696,169.	\$ 1,607,011.

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.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 10, 2022, 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, 2022**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$570,389</u>	<u>575,513</u>	<u>75,619</u>	<u>1,221,521</u>
Total Assets	<u>\$570,389</u>	<u>575,513</u>	<u>75,619</u>	<u>1,221,521</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$44,837	27,422		72,259
Reserved for Encumbrances	<u>74,944</u>	<u>22,881</u>		<u>97,825</u>
Total Liabilities	<u>119,781</u>	<u>50,303</u>	<u>0</u>	<u>170,084</u>
Fund Equity:				
Restricted for Building Purposes	450,608			450,608
Restricted for Child Nutrition Purposes		525,210		525,210
Restricted for School Age Care Purposes			<u>75,619</u>	<u>75,619</u>
Total Fund Equity	<u>450,608</u>	<u>525,210</u>	<u>75,619</u>	<u>1,051,437</u>
Total Liabilities and Fund Equity	<u>\$570,389</u>	<u>575,513</u>	<u>75,619</u>	<u>1,221,521</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
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	BUILDING FUND	CHILD NUTRITION FUND	SCHOOL AGE CARE FUND	TOTALS (Memorandum Only)
Revenues:				
Local Sources	\$966,873	31,405		998,278
Intermediate Sources				0
State Sources	206	146,967		147,173
Federal Sources	62,136	2,160,780		2,222,916
Total Revenues Collected	1,029,215	2,339,152	0	3,368,367
Expenditures:				
Support Services	1,029,050			1,029,050
Non-Instructional Services		1,740,402		1,740,402
Other Outlays	33,904	241,284		275,188
Other Uses				0
Total Expenditures	1,062,954	1,981,686	0	3,044,640
Excess of Revenues Over Expenditures	(33,739)	357,466	0	323,727
Other Financing Sources (Uses):				
Return of Assets		11,749		11,749
Interfund Transfers		(1,147)		(1,147)
Estopped Warrants		417		417
Deobligation of Prior Year Funds	14,921	151		15,072
Total Other Financing Sources (Uses):	14,921	11,170	0	26,091
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(18,818)	368,636	0	349,818
Fund Balance, Beginning of Year	469,426	156,573	75,619	701,618
Fund Balance, End of Year	\$450,608	525,209	75,619	1,051,436

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, 2022

	Building Fund			Child Nutrition Fund				School Age Care Fund		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:										
Local Sources	\$835,237	966,873	131,636	39,138	39,138	31,405	(7,733)			0
Intermediate Sources			0				0			0
State Sources		206	206	213,150	213,150	146,967	(66,183)			0
Federal Sources			0	1,183,767	1,775,132	2,160,780	385,648			0
Total Revenues	835,237	967,079	131,842	1,436,055	2,027,420	2,339,152	311,732	0	0	0
EXPENDITURES :										
Support Services	1,269,663	1,029,050	240,613				0	75,619		75,619
Operation of Non-Instructional Services			0	1,364,521	1,955,886	1,740,402	215,484			0
Other Outlays	35,000	33,904	1,096	241,300	241,300	241,284	16			0
Other Uses			0				0			0
Total Expenditures	1,304,663	1,062,954	241,709	1,605,821	2,197,186	1,981,686	215,500	75,619	0	75,619
Revenues Over (Under) Expenditures	(469,426)	(95,875)	373,551	(169,766)	(169,766)	357,466	527,232	(75,619)	0	75,619
OTHER FINANCING SOURCES (USES):										
Return of Assets			0	13,193	13,193	11,749	(1,444)			0
Interfund Transfers			0			(1,147)	(1,147)			0
Estopped Warrants			0			417	417			0
Deobligation of Prior Year Funds		14,921	14,921			151	151			0
Total Other Financing Sources (Uses)	0	14,921	14,921	13,193	13,193	11,170	(2,023)	0	0	0
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(469,426)	(80,954)	388,472	(156,573)	(156,573)	368,636	525,209	(75,619)	0	75,619
Fund Balance, Beginning of Year	469,426	469,426	0	156,573	156,573	156,573	0	75,619	75,619	0
Fund Balance, End of Year	\$0	388,472	388,472	0	0	525,209	525,209	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, 2022**

	BOND FUND #35	TOTALS (Memorandum Only)
<u>ASSETS</u>		
Cash and Cash Equivalents	\$1,603,491	1,603,491
 Total Assets	 \$1,603,491	 1,603,491
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Warrants Outstanding	\$0	0
Reserved for Encumbrances	228,095	228,095
 Total Liabilities	 228,095	 228,095
 Fund Equity:		
Restricted for Capital Projects	1,375,396	1,375,396
 Total Fund Equity	 1,375,396	 1,375,396
 Total Liabilities and Fund Equity	 \$1,603,491	 1,603,491

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, 2022**

	<u>BOND FUND #35</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:		
Local Sources	<u>\$2,106</u>	<u>2,106</u>
Total Revenues Collected	<u>2,106</u>	<u>2,106</u>
Expenditures:		
Support Services	253,100	253,100
Facilities Acquisition & Construction Services	177,060	177,060
Other Outlays	<u>856,953</u>	<u>856,953</u>
Total Expenditures	<u>1,287,113</u>	<u>1,287,113</u>
Excess of Revenues Over Expenditures	<u>(1,285,007)</u>	<u>(1,285,007)</u>
Other Financing Sources (Uses):		
Proceeds from Sale of Bonds	1,200,000	1,200,000
Return of Assets	1,356,953	1,356,953
Lapsed Appropriations	<u>(5,098)</u>	<u>(5,098)</u>
Total Other Financing Sources (Uses):	<u>2,551,855</u>	<u>2,551,855</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,266,848	1,266,848
Fund Balance, Beginning of Year	<u>108,548</u>	<u>108,548</u>
Fund Balance, End of Year	<u><u>\$1,375,396</u></u>	<u><u>1,375,396</u></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, 2022**

	GIFTS & ENDOWMENTS FUND	INSURANCE FUND	ACTIVITY FUND	TOTALS (Memorandum Only)
<u>ASSETS</u>				
Cash and Cash Equivalents	\$18,855	45,226	589,398	653,479
 Total Assets	 \$18,855	 45,226	 589,398	 653,479
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$0		18,863	18,863
Reserved for Encumbrances				0
Total Liabilities	0	0	18,863	18,863
Fund Equity:				
Restricted for Gifts & Endowments Purposes	18,855			18,855
Restricted for Insurance Purposes		45,226		45,226
Restricted for Student Activities			570,535	570,535
Total Fund Equity	18,855	45,226	570,535	634,616
Total Liabilities and Fund Equity	\$18,855	45,226	589,398	653,479

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, 2022**

	GIFTS & ENDOWMENTS FUND	INSURANCE FUND	ACTIVITY FUND	TOTALS (Memorandum Only)
Revenues:				
Local Sources	\$32,514	3,152	1,099,200	1,134,866
Total Revenues Collected	<u>32,514</u>	<u>3,152</u>	<u>1,099,200</u>	<u>1,134,866</u>
Expenditures:				
Instruction				0
Support Services	20,264	2,666		22,930
Operation of Non Instructional Services			997,673	997,673
Facilities Acquisition & Construction Services				0
Other Outlays				0
Total Expenditures	<u>20,264</u>	<u>2,666</u>	<u>997,673</u>	<u>1,020,603</u>
Excess of Revenues Over Expenditures	12,250	486	101,527	114,263
Other Financing Sources (Uses):				
Return of Assets				0
Estopped Warrants				0
Deobligation of Prior Year Funds				0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	12,250	486	101,527	114,263
Fund Balance, Beginning of Year	<u>6,605</u>	<u>44,740</u>	<u>469,008</u>	<u>520,353</u>
Fund Balance, End of Year	<u><u>\$18,855</u></u>	<u><u>45,226</u></u>	<u><u>570,535</u></u>	<u><u>634,616</u></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, 2021 TO JUNE 30, 2022

	<u>Balance</u> <u>7/01/21</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/22</u>
Central Faculty	\$225.67	124.40	0.00	175.95	174.12
Central Activity	5,904.64	61,127.30	0.00	47,388.15	19,643.79
Central PTO	9,085.33	5,864.38	0.00	5,928.78	9,020.93
Cotteral PTO	9,370.63	11,480.72	0.00	11,028.59	9,822.76
Cotteral Activity	11,914.41	10,988.85	0.00	10,925.02	11,978.24
Cotteral Faculty	348.16	101.50	0.00	0.00	449.66
Fogarty Parents Org	6,240.57	10,525.52	0.00	7,862.90	8,903.19
Fogarty Activity	9,598.82	48,619.55	0.00	43,407.02	14,811.35
Fogarty Faculty	301.27	47.94	0.00	274.95	74.26
Elem Snack Grant	1,268.19	131.00	0.00	0.00	1,399.19
Gues Activity	13,993.31	47,352.54	0.00	39,159.30	22,186.55
Gues Faculty	878.84	360.70	0.00	605.60	633.94
Gues Parents Org	525.83	0.00	0.00	0.00	525.83
GHS Special Kids	12,180.59	6,156.25	0.00	4,253.69	14,083.15
Art Junior High	39.35	0.00	0.00	0.00	39.35
JH Builders Club	28.60	0.00	0.00	0.00	28.60
Athletics Junior High	267.55	0.00	0.00	103.99	163.56
Golf Junior High	2,887.27	17,578.00	0.00	14,865.49	5,599.78
FHA Junior high	3,182.69	3,290.00	0.00	1,936.00	4,536.69
Honor Society Jr High	1,501.53	7,399.01	0.00	7,487.18	1,413.36
Jr High Account	2,889.21	1,155.00	0.00	1,020.59	3,023.62
Jr High Faculty	4,241.24	125.30	0.00	2,756.09	1,610.45
Library Jr High	385.07	2,367.10	0.00	1,834.73	917.44
NJHS State President	1,745.68	1,926.21	0.00	1,926.06	1,745.83
Cheerleaders Jr High	23,897.04	1,150.00	0.00	5,210.43	19,836.61
Stuco Jr High	2,523.16	1,040.00	(25.00)	676.68	2,861.48
T.S.A. Jr High	2,900.28	0.00	0.00	0.00	2,900.28
Yearbook Jr High	895.69	0.00	0.00	742.64	153.05
Jr High Academic Team	5,602.59	2,842.13	0.00	603.47	7,841.25
Academic Team HS	170.74	0.00	0.00	0.00	170.74
Art Club HS	26,565.44	61,333.95	0.00	54,524.84	33,374.55
Athletics HS	8,276.18	25,069.98	0.00	21,112.94	12,233.22
HS Cheer	193.27	208.72	0.00	254.28	147.71
Football Camp	34.90	130.00	0.00	124.00	40.90
Tennis Booster HS	7,658.59	175.00	(22.80)	1,219.00	6,591.79
GHS Library	17,035.51	191,515.04	(498.47)	184,631.61	23,420.47
GHS Link Crew	2,683.31	26,339.75	498.47	27,593.04	1,928.49
Band (Operating) HS	6,853.41	5,153.00	0.00	2,070.00	9,936.41
Class of 2021 HS	20,586.16	19,369.55	0.00	16,546.65	23,409.06

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, 2021 TO JUNE 30, 2022

	<u>Balance</u> <u>7/01/21</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/22</u>
Class of 2017 HS	13,359.16	0.00	0.00	0.00	13,359.16
GHS Alumni Account	2,632.28	7,200.00	0.00	8,454.43	1,377.85
Class of 2022 HS	0.00	3,120.00	(25.00)	1,021.25	2,073.75
Class of 2025 HS	601.54	957.65	0.00	1,254.77	304.42
Courtesy Committee HS	13,453.16	0.00	(92.00)	767.46	12,593.70
HS Student Pantry	18,608.53	51,123.76	0.00	48,210.87	21,521.42
FFA 4H Booster Clib HS	7,416.94	203,132.09	0.00	195,753.02	14,796.01
FFA HS	2,970.61	8,202.93	0.00	7,183.74	3,989.80
FCCLA (FHA) HS	4,814.16	1,780.00	0.00	1,926.04	4,668.12
Foreign Language Span	4,086.82	10,163.00	0.00	9,355.71	4,894.11
XC Bluecrew	1,754.42	10,226.00	0.00	9,946.46	2,033.96
Lady Jays Basketball	5.80	0.00	0.00	0.00	5.80
Guthrie Running Club HS	680.83	0.00	0.00	0.00	680.83
Heritage Club HS	19,211.09	7,580.31	(86.14)	10,060.11	16,645.15
High School Account	2,755.64	3,757.69	(1,100.00)	2,434.40	2,978.93
Student Support HS	4,594.43	2,145.00	0.00	1,273.00	5,466.43
Key Club HS	503.25	0.00	0.00	0.00	503.25
Speech HS	6,423.97	3,976.24	82.00	1,802.18	8,680.03
Mu Alpha Theta HS	3,534.63	11,330.95	0.00	6,557.81	8,307.77
Soccer Club HS	6,763.40	4,920.00	0.00	4,223.33	7,460.07
Science Club HS	6,838.67	25,799.62	200.00	13,048.67	19,789.62
Student Council HS	2,631.23	4,415.00	0.00	4,447.50	2,598.73
Campus Beautification	749.82	19,046.09	0.00	10,470.83	9,325.08
Vocal HS	16,505.04	17,279.81	1,220.00	10,472.45	24,532.40
Yearbook HS	73.92	0.00	0.00	0.00	73.92
Hs Memorial Fund	58.14	0.00	0.00	0.00	58.14
Vocal Trip Account HS	2,059.43	600.00	0.00	431.20	2,228.23
Drama HS	64.53	160.00	0.00	0.00	224.53

**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, 2021 TO JUNE 30, 2022**

	<u>Balance</u> <u>7/01/21</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/22</u>
Hall of Fame Banquet	1.97	830.00	0.00	400.00	431.97
Special Olympics	36,092.27	3,168.15	0.00	14,496.81	24,763.61
Summer School HS	0.00	9,470.00	0.00	9,470.00	0.00
Faver C&C	382.06	48.90	(23.86)	0.00	407.10
Transportation C&C	2,584.17	7,159.25	0.00	6,815.59	2,927.83
Vending Machine Admin	636.90	272.65	0.00	184.84	724.71
Faver Activity	72.27	14.00	0.00	0.00	86.27
Native American Parent	205.72	0.00	0.00	0.00	205.72
Administration Misc	16,315.30	3,599.49	0.00	4,514.31	15,400.48
C.N. Clearing Acct	0.00	1,381.65	0.00	1,381.65	0.00
TOTAL	<u>\$469,008.05</u>	<u>1,099,199.52</u>	<u>0.00</u>	<u>997,672.85</u>	<u>570,534.72</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, 2022**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2021	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2022
Direct Funding:								
Title IX Indian Education	561	84.060	\$61,518.00		61,518.00	61,518.00		0.00
ESSER III - School Counsel	722	84.425	42,000.00		27,234.87	28,998.45		(1,763.58)
ESSERII/Cares II	793	84.425	1,319,277.44		1,319,277.44	1,319,277.44		0.00
ESSER III	795	84.425	6,239,079.74		2,042,301.41	2,042,301.41		0.00
ROTC	771	12.000	66,271.64		66,271.64	66,271.64		0.00
Sub-total			7,728,146.82	0.00	3,516,603.36	3,518,366.94	0.00	(1,763.58)
U.S. Department of Education:								
Passed through the Department of Education:								
Title I	511	84.010	840,574.41		788,636.06	810,890.29		(22,254.23)
Title I - Prior Year	799	84.010		(234,584.65)	234,584.65			0.00
Title II Transferability	511	84.367	143,074.04		143,074.04	143,074.04		0.00
Title IV Transferability	511	84.424	22,914.30		23,914.30	23,914.30		0.00
Title IV Transferability - Prior Year	799	84.424		(2,197.20)	2,197.20			0.00
Title I - CAC	786	84.010	40,000.00		41,270.18	41,270.18		0.00
Title I			1,046,562.75	(236,781.85)	1,233,676.43	1,019,148.81	0.00	(22,254.23)
Title III	572	84.365	13,514.05		13,513.59	13,513.59		0.00
Title III			13,514.05	0.00	13,513.59	13,513.59	0.00	0.00
Title IV	552	84.424	29,981.70		29,981.70	29,981.70		0.00
Title IV			29,981.70	0.00	29,981.70	29,981.70	0.00	0.00
IDEA-B Monitoring Assistance	615	84.010	6,400.16		5,671.33	5,671.33		0.00
IDEA-B Flow Through	621	84.027	698,320.78		500,878.40	595,978.80		(95,100.40)
IDEA-B Flow Through - Prior Year	799	84.027		(128,600.22)	128,600.22			0.00
Early Intervening	623	84.027	36,280.42		6.00	36,195.82		(36,189.82)
Early Intervening - Prior Year	799	84.027		(8,792.48)	8,792.48			0.00
IDEA-B Flow Through - ARP	628	84.027	171,177.91		89,493.08	90,048.77		(555.69)
IDEA-B Pre-School	641	84.173	12,807.95		6,197.60	7,881.92		(1,684.32)
IDEA-B Pre-School - Prior Year	799	84.173		(1,761.91)	1,761.91			0.00
Special Education Cluster	643	84.173	9,711.42		4,736.27	4,736.27		0.00
			934,698.64	(139,154.61)	746,137.29	740,512.91	0.00	(133,530.23)
Passed through Oklahoma State Department of Vocational Technical Training								
Carl Perkins - Secondary	421	84.048	45,147.00		45,147.00	45,147.00		0.00
Sub-total			45,147.00	0.00	45,147.00	45,147.00	0.00	0.00
U.S. Department of Agriculture:								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10.555	1,543,202.95		1,543,202.95	1,439,829.00		103,373.95
Food Service Programs - Breakfasts	764	10.553	416,415.20		416,415.20	233,558.26		182,856.94
Food Service Programs - Summer Food	766	10.559	38,755.87		38,755.87	4,439.25		34,316.62
P-EBT Local Admin Funds	760	10.649	3,063.00		3,063.00	0.00		3,063.00
USDA Supply Chain	759	10.555	71,282.22		71,282.22	44,554.72		26,727.50
NSLP Cares Emergency Management	762	10.555	68,185.98		68,185.98	24,765.62		43,420.36
Farm Bill Equipment Grant	791	10.579	22,938.12		22,938.12	22,938.12		0.00
USDA Donated Food	385	10.555	108,340.32		108,340.32	108,340.32		0.00
Child Nutrition Cluster			2,272,183.66	0.00	2,272,183.66	1,878,425.29	0.00	393,758.37
Total Federal Assistance			\$12,070,234.62	(375,936.46)	7,857,243.03	7,245,096.24	0.00	236,210.33

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, 2022**

Michael Simpson - Superintendent
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2021 to June 30, 2022

Jana Wanzer - Treasurer
Employee Dishonesty Bond
Liberty Mutual - Policy No. 601090532
\$1,000,000 Limit
Effective July 1, 2021 to July 1, 2022

Michelle Chapple
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2021 to July 1, 2022

Sandra Savory - Payroll
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2021 to July 1, 2022

Michelle Hamby – Encumbrance Clerk
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2021 to July 1, 2022

Anita Paul – Activity Fund
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2021 to July 1, 2022

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, 2021 to September 25, 2022

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 10, 2022

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, 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 10, 2022, 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) as a basis for designing 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 District'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 financial statements. 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

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 10, 2022

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, 2022. 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, 2022.

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

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, 2022**

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 10, 2022

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, 2022, as listed in the table of contents, and have issued our report thereon dated November 10, 2022. 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 10, 2022 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

Jerry W. Putnam, CPA
Putnam & Company, PLLC

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
MANAGEMENT LETTER COMMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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. Our review of purchase orders and payment documentation indicated that the District was consistently obtaining and maintaining good supporting documentation for its payments. The District's staff was able to provide information to resolve any questions that were developed by our samples.

REVIEW OF ACTIVITY FUND TRANSACTIONS

During our review of the Activity Fund transactions, our sampling procedures indicated that the Activity Fund payments were also well documented. The District's staff was able to provide information to resolve any questions that were developed by our samples.

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.

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 2022~~ REVISED DECEMBER 12, 2022

Table of Contents

Introduction	Page 3
Purchasing Procedures	Page 4-5
Receipting & Depositing Procedures	Page 5-6
District Visa Card	Page 7
District Sam's Club Card	Page 7
Start Change	Page 7
Insufficient Checks	Page 7-8
Cash Incentives	Page 8
Gratuity	Page 8
Gift Cards	Page 8
Concession Sales	Page 8
Internal Control Procedures	Page 8-9
Travel/Field Trip Guidelines	Page 9
Raffles/Ticket Drawing Guidelines	Page 9-10
Transfers	Page 10
Cash Advances	Page 10
Accounts Payable/Check Processing	Page 10
Staff Reimbursements	Page 10
Staff Expenditures	Page 11
Donated Equipment, Supplies & Materials	Page 11
Sponsor Responsibilities	Page 11
Booster Clubs (Sanctioned & Unsanctioned)	Page 12
Allowable Expenditures	Page 12-13
Fundraiser Procedures	Page 14
Board Approval Required - Fundraisers	Page 15-16
Non Profit Resale Guidelines	Page 16
Sanctioning Policy	Page 16-20
Oklahoma State Law & Regulations	Page 21-25
GPS Board of Education Policy	Page 26-27
GPS Project (Account) Listing	Page 28-30
GPS Program Listing	Page 30-32
Summary	Page 32
Insufficient Check Notification	Page 33
Listing of AF Forms found on Bluejay Bundle	Page 34
Sanctioned Organization Financial Reports	Page 36-37

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/nonprofit, 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
 - 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. See example on page 34.
- 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. See example on page 34.
- 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 an allowable purchase under any circumstance.

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 prenumbered 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.
- 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 use the IRS Per Diem Rates @ <https://www.gsa.gov/travel/plan-book/per-diem-rates>; attach a copy of the trip request to the "Out of District Travel Reimbursement" form.

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 one 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 by 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.
- An **itemized** financial report of all sanctioned booster clubs must be submitted for Board of Education review **by August 31, XX, copy of bank information form, and updated officers list** 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.
- The Child Nutrition Director must review and sign all food sale fundraiser requests.
- 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 days 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; (4) **an itemized financial report as defined by Board of Education regulations, which has been performed on such; and a copy of the most recent 990 form filed or tax returns.**
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, 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 **itemized** financial records or detailed treasurer's report, **copy of bank information form, and an updated officers contact list.**
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 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 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@guthrieeps.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 1099MISC, 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 Football Booster Club
Guthrie VIP (Vocally Involved Parents)
Guthrie Wrestling Booster Club
Guthrie Bluejay Summer Baseball
Guthrie High School Cheer Booster Club
Guthrie Girls Basketball Booster
Guthrie Volleyball Booster

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 changes, 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 subaccount 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 Section C Page 9

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	ELEM SNACK GRANT
812	GUES ACTIVITY
813	GUES FACULTY
814	GUES HONOR CHOIR
815	GUES PARENTS ORG.
816	GHS SPECIAL KIDS
817	ART JUNIOR HIGH
818	JH BUILDERS CLUB
819	ATHLETICS JUNIOR HIGH
820	GOLF JUNIOR HIGH
821	FHA JUNIOR HIGH
822	HONOR SOCIETY JH
823	JR HIGH ACCOUNT
824	JR HIGH FACULTY

825 LIBRARY JR HIGH
826 LEARN 2 LOVE
827 CHEERLEADERS JH
830 STUCO JH
831 T.S.A. JR HIGH
832 YEARBOOK JR HIGH
834 JH ACADEMIC TEAM
840 CHARTER OAK
841 CHARTER OAK PTO
842 CHARTEROAK FACULTY
850 ACADEMIC TEAM HS
851 ART CLUB HS
852 ATHLETICS HS
853 HS CHEER
854 FOOTBALL CAMP
855 TENNIS HS
856 GHS LIBRARY
858 GHS LINK CREW
859 BAND (OPERATING) HS
860 CLASS OF 2021 HS
861 CLASS OF 2023 HS
863 CLASS OF 2019 HS
864 GHS ALUMNI ACCOUNT
865 CLASS OF 2022 HS
866 CLASS OF 2024 HS
867 CLASS OF 2025
868 CLASS OF 2026 HS
869 ENGLISH CLUB
870 HS FACULTY/COURTESY
871 HS STUDENT PANTRY
876 FFA/4H BOOSTER CLUB
877 FFA HS
878 FCCLA (FHA) HS
879 FOREIGNLANGUAGE
880 XC BLUECREW
881 LADY JAY BASKETBALL
882 GHS RUNNING CLUB
883 HERITAGE CLUB HS
884 HIGH SCHOOL ACCOUNT
885 STUDENT SUPPORT HS
886 HONOR SOCIETY HS
889 KEY CLUB HS
890 SPEECH HS
891 STEM CLUB
892 MATH OF FINANCE
893 MU ALPHA THETA HS

894 HS PROM ACCOUNT
 895 JROTC HS
 897 SOCCER CLUB HS
 898 SCIENCE CLUB HS
 899 STUDENT COUNCIL HS
 900 SITE BEAUTIFICATION
 902 VOCAL HS
 903 VIP
 904 YEARBOOK HS
 907 HS MEMORIAL FUND
 908 VOCAL TRIP ACCOUNT
 911 FFA BUILDING FUND
 913 DRAMA HS
 922 COURTESY COMMITTEE
 925 GENERALFUND REFUND
 927 HALLOF FAME BANQ.
 929 DIST SPECIAL OLYMPICS
 931 TECH. INSURANCE ACCT
 932 SUMMER SCHOOL HS
 933 FAVER C&C
 934 TRANSPORTATION C&C
 935 VENDINGMACHINE ADM
 937 FAVER ACTIVITY
 938 NATIVE AM PARENTS
 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	Boys Soccer
808	Girls Soccer
809	Boys Tennis
810	Boys Track
811	Wrestling

812	Cheerleaders
813	Girls Tennis
814	Girls Track
815	All Sport Passes
816	Boys Golf
817	Girls Cross Country
818	Playoffs
819	Boys Cross Country
820	Cross Country (Boys & Girls)
821	Concessions
822	Misc. Fundraisers
823	Donations
824	Maintenance to Athl. facilities/equip.
825	Vending
826	Advertising
827	Track Girls & Boys
828	All Sports
829	Sports summer camps
830	Basketball Boys & Girls
831	Girls Softball
832	Athletic Mdse sold to students
833	Tennis Girls & Boys
834	Soccer Girls & Boys
835	Sub Reimbursements
836	Programs
837	Entry Fee
838	Sports Clinic
839	Game Security
840	Meals
841	Game Officials
842	Tournament Expenses
843	Gate Workers
844	Coaches Uniforms
845	Equipment
846	Uniforms
847	Single Sport Pass
848	Student Sport Pass

849	Reserved Seat pass
850	Athl. Misc.
851	Concession Worker
852	Dues
853	Try Out Fee
854	Cross Country
855	Travel Reimbursements
856	Scorekeeper/Clock keeper
857	OSSAA Sport Pass
858	Dues/Fees
859	Golf
860	AWARDS
861	VOLLEYBALL
862	SPIRIT WEAR FUNDRAISER
863	FREE THROW A THON

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

Year	Fund	Type	Number	Receipt	Program	Project	Unit	Amount
2010	50	AR	1880	5039	845	853	705	\$275.00
2010	50	AR	1690	5039	984	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			
Received From:	Date	Number	Amount
CHECK WRITER'S NAME NSF CK698	6/18/2010	5019	(\$178.00)

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~~ Infinite Campus 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)

Organization Name

A. BEGINNING BALANCE as of _____ \$ _____ (A)

B. REVENUES:

Fund Raiser, Merchandise sales, Etc.:

 _____ \$ _____

 _____ \$ _____

 _____ \$ _____

Donations:

 _____ \$ _____

 _____ \$ _____

 _____ \$ _____

Contributions:

 _____ \$ _____

 _____ \$ _____

 _____ \$ _____

Other:

 _____ \$ _____

 _____ \$ _____

 _____ \$ _____

Total Revenues \$ _____

(B) \$ _____ (C)

C. TOTAL AVAILABLE (A Plus B) \$ _____

D. EXPENDITURES:

 Fundraising Expenses \$ _____

 Supplies/Materials \$ _____

 Advertising \$ _____

 Postage, Mailings, Etc. \$ _____

 Equipment \$ _____

 Donations/Contributions \$ _____

 Other (list): \$ _____

 _____ \$ _____

 _____ \$ _____

 _____ \$ _____

(C) E. ENDING BALANCE AS OF June 30, (C minus D) \$ _____ (E)

*Year-end bank statement and reconciliation **must** accompany report.*

A detailed Cash Flow Statement or excel spreadsheet must accompany this report. See Exhibit A.

BANK RECONCILIATION FOR SANTIONED ORGANIZATIONS

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

ADD:

Deposits in Transit \$ _____

\$ _____

\$ _____

Total Deposits in Transit \$ _____

(B)

DEDUCT:

Outstanding Checks \$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

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

OTHER ADJUSTMENTS (+/-) \$ _____

\$ _____

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

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

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

EXHIBIT A.

**Guthrie Public Schools Booster Club
July 1, XX - June 30, XX**

Checking account balance as of July 1, XX **\$ 65,000.00**

Income:

5K Fundraiser	\$ 9,000.00
Christmas Bags	\$ 3,000.00
Concessions	\$ 10,000.00
GPS Madness Event	\$ 200.00
GPS T-shirts	\$ 3,500.00
Miscellaneous Donations	\$ 500.00
Volunteer Grant	\$ 2,500.00

Total Income **\$ 28,700.00**

Expenses:

5K Run	\$ 8,500.00
Academic Awards Lunch	\$ 5,000.00
Bank Expenses	\$ 500.00
Battle of the Books	\$ 1,000.00
Christmas Bags	\$ 2,800.00
Classified Personnel Door Prizes	\$ 500.00
Clothes Closet	\$ 5,000.00
Concessions	\$ 8,000.00
Day of Caring - United Way	\$ 1,000.00
Geography Bee	\$ 500.00
Math Counts	\$ 500.00
Backpack Donations	\$ 1,000.00
Last Day of School party	\$ 500.00
Sam's Membership	\$ 200.00
Science Fair	\$ 2,000.00
Spelling Bee	\$ 500.00
Tax Preparation Fee	\$ 500.00
Teacher Appreciation Gifts	\$ 1,000.00
Teacher Requests	\$ 2,000.00
Walk to School Day	\$ 500.00
Writing Contest	\$ 500.00
Library	\$ 3,000.00

Total Expenses **\$ 45,000.00**

Net Income/(Loss) **\$ (16,300.00)**

Checking account balance as of June 30, XX **\$ 50,102.00**

XXX

Checking account balance as of June 30, XX	\$ 50,102.00
Beginning Balance + Income - Expenses	\$ 48,700.00
Difference	\$ 1,402.00

Reconcile: 2 Outstanding checks

12035 Follette books	\$ 1,000.00
12036 YMCA	\$ 402.00
	\$ 1,402.00

Bank Information:

Name of Bank and Account Number*:
Account Name:
Check Authorization requires at least two signatures.
List ALL signers authorized to sign on the account or has debit card use privileges.
Signer 1:
Signer 2:
Signer 3:
Signer 4:
Signer 5:
Signer 6:
*Account should not be interest-bearing unless organization agrees to file applicable tax forms to applicable agency.

1. Does the organization hold a 501(c)3 status with the IRS? Y or N (Circle One)
2. Is the organization sales tax exempt with the Oklahoma Tax Commission? Y or N (Circle One)

Information that must be attached with the itemized Financial Report:

1. Copy of bank statement as outlined on the Financial Report for sanctioned organizations (ending balance must match ending balance on financial statement).
2. Copy of Officers List.
3. PTA Organizations or 501c3 must include a copy of their completed 990 form showing it has been submitted to the IRS.
4. Copies of any 1099's filed with the IRS for calendar year 20XX.

EXHIBIT A**CAPACITIES TO ACCEPT TRANSFER STUDENTS BY GRADE**

The following capacity determinations will be reviewed and approved by the Guthrie Board of Education prior to the first day of January, April, July and October of each school year, published on the district website and reported to the Oklahoma State Department of Education.

For grades PK through grade 6, student capacity is set at 20 students per classroom. These class size limits are set in accordance with 70 O.S. § 18-113.1. The district will multiply those limits times the number of regular classroom teachers employed by the school district at each grade level for each school site. If classroom space is not sufficient to accommodate that number of students due to a classroom being disproportionately sized, the district's capacity numbers will reflect a lesser amount based upon that classroom size.

For grades 7-12, capacity is set based on the total number of students who are enrolled for in-person and virtual instruction. To be able to plan for in-district growth, provide adequate staffing, and ensure that teachers do not exceed class size limits set forth in 70 O.S. § 18-113.3, the current capacity of students per grade level is set at 250 students.

**ADMINISTRATION ROOF REPLACEMENT & DISTRICT ROOF REPAIRS
 BID CLOSING: DECEMBER 1, 2022**



TABULATION SHEET

VENDOR	CATEGORY 1:	DISTRICT REPAIRS	TOTAL COST	COMPLETION DAYS
	ROOF REPLACEMENT ADMIN BUILDING			
COMMERCIAL ROOF SOLUTIONS, INC.	\$108,900	\$25,600	\$134,500	60 DAYS
SKYLINE COMMERCIAL COATINGS	\$154,800	\$199,278	\$354,078	NO ANSWER
EXTERIOR SOLUTIONS GROUP, LLC	\$136,330	\$46,125	\$182,455	5/31/2023 PER SPECS

Note:

**Commercial Roof Solutions, Inc. is disqualified for submitting an expired Certificate of Liability Insurance with a 4/2022 end date and not naming the district as the certificate holder.

**Skyline Commercial Coatings is disqualified for not submitting a copy of license and/or letter from manufacturer showing vendor as authorized dealer/installer/service provider.

*The vendor also did not meet the comprehensive broad form liability insurance in at least the amount of \$1,000,000 combined bodily injury and property damage.

Exterior Solutions Group, LLC - District Repairs Priority Breakdown:

1. Indoor Baseball Facility
2. Faver Office
3. Faver Athletic Building
4. Central Kitchen
5. HS JROTC
6. Cotteral

change order

Owner Architect Contractor Field Other

**project: Guthrie GUES & Jr High
Gym HVAC Renovation**

change order no.: 1

owner: Guthrie Public Schools

date of issuance: 12.9.2022

to: Innovative Mechanical LLC
7413 NW 84th
Oklahoma City, OK 73132

architect: The Stacy Group
222 east 10th street plaza,
Edmond, OK 73034

architect's project no.: 2105

The Contract is changed as follows:

Items:

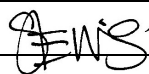
Credit Unused Construction Contingency:	(\$34,100.00)
Credit Unused Electrical Contingency:	(\$12,000.00)
Total Credit:	\$46,100.00

Not valid until signed by the Owner, Architect and Contractor.

The original Contract Sum	\$837,279.00
Net change by previously authorized Change Orders	\$0.00
The Contract Sum prior to this Change Order was	\$837,279.00
The Contract Sum will be decreased by this Change Order	\$46,100.00
The new Contract Sum including this Change Order will be	\$791,179.00
The Contract Time will be changed by	(0) Days
The Date of Substantial Completion as of the date of this Change Order therefore is increased by (0) Days	

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

Authorized:

<u>The Stacy Group</u> ARCHITECT 222 E. 10 th St. Plaza Address Edmond, OK 73034	<u>Innovative Mechanical LLC</u> CONTRACTOR 7413 NW 84 th Address Oklahoma City, OK 73132	<u>Guthrie Public Schools</u> OWNER 802 E Vilas Address Guthrie, OK 73044
BY 	BY _____	BY _____
DATE 12.9.2022	DATE _____	DATE _____



**Board of Education Personnel Reports
December 12, 2022**

Employment Request

<u>Classification Certified</u> Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs. Per Day	Replacing
---	------	------------------------	-------------------	--------------	-----------------	-----------

<u>Classification Support</u> Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs. Per Day	Replacing
---------------------------------------	------	------------------------	-------------------	--------------	-----------------	-----------

Baca, Don	Trans.	Rte. Driver	12-05-22	13	6	Mitzie Spradling
Metcalf, Bonnie	Trans.	Rte. Driver	11-29-22	13	6	Jeff Jordan
Metcalf, Glenn	Trans.	Bus Monitor	11-29-22	2	6	Wesley Narze

FMLA Requests

Certified:

Support: 3

Transfer of Position Report

<u>Classification Certified</u> Name	Transferred From	Transferred To	Replacing
---	---------------------	-------------------	-----------

<u>Classification Classified</u> Name	Transferred From	Transferred To	Replacing
--	---------------------	-------------------	-----------

Mendoza, Beatriz	JH – Custodian	Fogarty – Custodian	Lucas Bohlman
------------------	----------------	---------------------	---------------

Separation of Employment

<u>Classification Certified</u> Name	Site	Teaching Assignment	Reason for Separation	Effective Date
---	------	------------------------	--------------------------	----------------

Reames, Dawn	Cotteral	Interventionist	retiring	12-16-22
--------------	----------	-----------------	----------	----------

<u>Classification Classified</u> Name	Site	Teaching Assignment	Reason for Separation	Effective Date
--	------	------------------------	--------------------------	----------------

Rice, Beth	GUES	SpEd. para	resignation	12-05-22
Steiner, Sabrina	GUES	SpEd. para	termination	12-05-22
Wolf, Kristina	Central	Pre-K para	resignation	12-16-22



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:

Tarrant

Kara

Last Name

First Name

Middle Initial

Assistant Girls Wrestling Coach

HS/JH

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 8/16/2022

Extra-Duty Compensation \$1,500

Submitted By: Jon Chappell
Principal or Program Director

11/30/2022
Date

.....

Doug Ogle, Executive Director
Personnel/Secondary Education

11/30/22
Date

Contract Type

Schedule A

Options:

Filter: Active = True And ContractStatus = 'TEMPORARY'

Employee Name	Site	Contract Type	Hire Date
VAUGHAN, SHAYNA	ADMINISTRATION	TEMPORARY	8/15/2022
CAMPBELL, KATHERINE	CENTRAL	TEMPORARY	8/15/2022
HEFNER, FONDA	CENTRAL	TEMPORARY	8/15/2022
WHITE, MELISSA	CENTRAL	TEMPORARY	8/16/2021
WHITE, TINA	CENTRAL	TEMPORARY	8/17/2021
WOMACK, SARA	CENTRAL	TEMPORARY	1/3/2022
ALBEE, BRENDA	CHARTER OAK ELEMENTARY	TEMPORARY	8/16/2021
BENDER, TRISTEN	CHARTER OAK ELEMENTARY	TEMPORARY	8/15/2022
CAMPBELL, MICHAYLA	CHARTER OAK ELEMENTARY	TEMPORARY	8/15/2022
ENSIGN, RACHELLE	CHARTER OAK ELEMENTARY	TEMPORARY	8/15/2022
FARRIS, KELCEE	CHARTER OAK ELEMENTARY	TEMPORARY	8/16/2021
MCMILLAN, HAILEY	CHARTER OAK ELEMENTARY	TEMPORARY	4/27/2022
TODD, KENZI	CHARTER OAK ELEMENTARY	TEMPORARY	1/3/2022
WOOD, KAITLYN	CHARTER OAK ELEMENTARY	TEMPORARY	8/16/2021
MEDLOCK, DEBORAH	COTTERAL	TEMPORARY	8/15/2022
SIMPSON, KELLY	COTTERAL	TEMPORARY	8/17/2021
CRAIN, AMBER	FOGARTY	TEMPORARY	8/15/2022
DEHART, CASEY	FOGARTY	TEMPORARY	8/15/2022
DUNWOODY, LAURA	FOGARTY	TEMPORARY	1/3/2022
FARRIS, TONYA	FOGARTY	TEMPORARY	9/15/2022
LASENBERRY, ALLISON	FOGARTY	TEMPORARY	2/18/2022
MCKNIGHT, JJ	FOGARTY	TEMPORARY	8/15/2022
WILDA, TAMMIE	FOGARTY	TEMPORARY	8/16/2021
BLACKSTON, KEITH	GUES	TEMPORARY	8/16/2021
CYPHERS, JENNIFER	GUES	TEMPORARY	8/16/2021
GROCE, CARI	GUES	TEMPORARY	8/15/2022
GUIN, BRENDA	GUES	TEMPORARY	1/3/2022
MCNEW, KENDRA	GUES	TEMPORARY	8/15/2022
METZ, DUSTEN	GUES	TEMPORARY	8/16/2021
PARMER, LISA	GUES	TEMPORARY	8/15/2022
PRIVETTE, COLTON	GUES	TEMPORARY	8/16/2021
ROACH, MICHELE	GUES	TEMPORARY	8/15/2022
ROBERTS, CAROLINE	GUES	TEMPORARY	8/15/2022
VAUGHN, ERIC	GUES	TEMPORARY	8/16/2021
WALLIS, TYLER	GUES	TEMPORARY	8/16/2021
WOODS, MELODI	GUES	TEMPORARY	8/15/2022
BALENSEIFEN, BRYCE	HIGH SCHOOL	TEMPORARY	8/15/2022
BURNETT, MADISON	HIGH SCHOOL	TEMPORARY	8/15/2022
CARPENTER, PAUL	HIGH SCHOOL	TEMPORARY	8/16/2021
CLARK, BRECK	HIGH SCHOOL	TEMPORARY	8/15/2022
DARSOW, ASHLEY	HIGH SCHOOL	TEMPORARY	7/1/2021
DAVENPORT, JADON	HIGH SCHOOL	TEMPORARY	8/15/2019
DAVIS, LUKE	HIGH SCHOOL	TEMPORARY	8/16/2021
ENGLE, MATHEW	HIGH SCHOOL	TEMPORARY	8/16/2021
GRAFF, KIMBERLY	HIGH SCHOOL	TEMPORARY	8/15/2022
HORN, MICHAEL	HIGH SCHOOL	TEMPORARY	8/16/2021
HUNNICUTT, SARAH	HIGH SCHOOL	TEMPORARY	8/15/2022
HUTCHISON, MEGAN	HIGH SCHOOL	TEMPORARY	8/15/2022
MELSSSEN, ABIGAIL	HIGH SCHOOL	TEMPORARY	8/15/2022
PIERCE, PARISH	HIGH SCHOOL	TEMPORARY	1/3/2022
SMITH, JOSHUA	HIGH SCHOOL	TEMPORARY	8/15/2022

STONE, BRAYDEN	HIGH SCHOOL	TEMPORARY	1/3/2022
TREDAWAY, TRISTA	HIGH SCHOOL	TEMPORARY	8/15/2022
BALL, TANNER	JUNIOR HIGH	TEMPORARY	1/3/2022
BLAKE, STACEY	JUNIOR HIGH	TEMPORARY	8/15/2022
BURAL, SHANNON	JUNIOR HIGH	TEMPORARY	8/16/2021
BURNS, JONAS	JUNIOR HIGH	TEMPORARY	8/15/2022
BURROUGHS, BLAKE	JUNIOR HIGH	TEMPORARY	8/15/2022
CARROLL, STEVE	JUNIOR HIGH	TEMPORARY	8/2/2021
CHAMBERS, JESSIE	JUNIOR HIGH	TEMPORARY	8/15/2022
DAVENPORT, JEROMY	JUNIOR HIGH	TEMPORARY	8/15/2022
DAWES, GABRIELLE	JUNIOR HIGH	TEMPORARY	8/15/2022
GATES, SUSAN	JUNIOR HIGH	TEMPORARY	7/27/2022
LAHR, MACY	JUNIOR HIGH	TEMPORARY	8/17/2021
ORCUTT, BROOKLYN	JUNIOR HIGH	TEMPORARY	8/15/2022
RICHARDSON, BILLY	JUNIOR HIGH	TEMPORARY	8/16/2021
RUHL, STACY	JUNIOR HIGH	TEMPORARY	8/15/2022
STEVENSON, SHERI	JUNIOR HIGH	TEMPORARY	8/16/2021
WOODS, BRYAN	JUNIOR HIGH	TEMPORARY	8/15/2022
ZAHIRI, SHERRY	JUNIOR HIGH	TEMPORARY	8/16/2021

Contract Type

Options:

Filter: Active = True And ContractStatus = 'TEMPORARY TO PROBATIONARY'

Employee Name	Site	Contract Type	Hire Date
BOUDLE, ALEX	GUES	TEMPORARY TO PROBATIONARY	1/4/2021
SIMPSON, DONNA	GUES	TEMPORARY TO PROBATIONARY	10/26/2020
ERBAR, CHRISTI	JUNIOR HIGH	TEMPORARY TO PROBATIONARY	1/4/2021

Contract Type**Schedule C****Options:**

Filter: Active = True And ContractStatus = 'PROBATIONARY TO CAREER'

Employee Name	Site	Contract Type	Hire Date
BLEWETT, BAILEY	CENTRAL	PROBATIONARY TO CAREER	1/6/2020
CAREY, KACIE	CHARTER OAK ELEMENTARY	PROBATIONARY TO CAREER	1/6/2020
EWY, JO	CHARTER OAK ELEMENTARY	PROBATIONARY TO CAREER	1/6/2020
HOLEMAN, KAYCE	CHARTER OAK ELEMENTARY	PROBATIONARY TO CAREER	1/6/2020
SARMIENTO, HEATHER	COTTERAL	PROBATIONARY TO CAREER	1/6/2020
SPENCER, PATTI	GUES	PROBATIONARY TO CAREER	1/6/2020

Guthrie Public Schools
Property Committee Meeting
December 5, 2022 5:00 p.m.

Attending Members: Dr. Mike Simpson, Doug Ogle, Dr. Michelle Chapple, Cody Thompson, Ron Plagg, Travis Sallee, Janna Pierson, and Linda Skinner.

Cody Thompson spoke on the following items:

Expenditure Reports:

- Summarized November expenses for Maintenance and Transportation
- Comparison of 2022/23 expenditures to 2021/22
- 40 new November Purchase Orders for Maintenance and 35 for Transportation

Completed Projects:

- Completed 196 Maintenance work orders, 22 Transportation work orders and handled 49 Activity trips work orders for the month.
- Repaired sewer line backup on A floor at the Jr High
- Repaired a gas leak at the HS annex over Thanksgiving Break and had ONG at the JH for gas leaks on their meter which will be replaced
- Had a very successful Energy Shutdown Audit over Thanksgiving Break with only 16 faults district wide
- Had a total of 8 buses down the Friday before break but were able to get everyone picked up and home along with the Activity Buses to Grove for the football game

Future Projects:

- Continue the floor work at the HS to the north and south part of the building and the floor work at GUES to the main and gym hallways
- Install fencing to the HVAC units at the HS Annex & north side
- Replace the sidewalk from the parking lot to the building at Fogarty
- Replace carpet in 2 Administration offices and the 2 main offices at the HS
- Make major repairs to the roof drain system on the north side of the HS
- Install plumbing shut-off valves at strategic areas at each school site
- Several HVAC projects:
 - New unit and electrical service for the Press Box
 - Replace unit for the Faver BOC building
 - Install new unit for the Server room at Central
 - Replace units to the HS main stage and south café unit
 - Replace one compressor on GUES chiller
- Replace carpet in the work room and hall office areas at GUES
- Remove items from the NW portable classroom at Fogarty
- Remove portable classrooms at Cotteral for the construction of the new school
- Remove the carpet in the HS Wrestling dressing room and replace it with tile, repair the walls and repaint the dressing and restroom areas
- Landscape work in the front of the HS parking lot and between the main building and annex

District Property Projects:

Bond Project – New Cottoral Elementary – Centennial and Stacy Group are working on getting the pre-construction drawings and plans completed.

Bond Projects – ESSER/ARPA Funds

GUES	Building Automatic System Replacement, replace air handler units, exhaust fans in restrooms and other system controls – Completed Replace the two boilers – Completed
Central	Replace the boiler and chiller
HS	Replace five boilers
Sev. sites	Replace package units – in progress
JH Gym	Install new package HVAC units – Completed
JH	Tuckpointing to the exterior of the main building – in progress Outside window installation – in progress – 6 more windows remain to be installed. The new shades, wood trim, paint, and plaster work are remaining on the windows project. The concrete work, stair repair, and handrails are being scheduled.
HS	Restroom Renovations – Gym foyer restrooms – 99% complete Gym foyer project – in progress – 95% complete
JH	HVAC Classroom projects – Units for each classroom will begin being installed the 2nd week of December. A schedule for installation has been put together to minimize class disruption.

Dr. Simpson and Cody Thompson discussed the results of the bids for the roof replacement for the Administration Building as well as other roof repairs at Faver Alternative School and the Indoor Baseball Complex.

There was also a discussion of the RFI #11 for the High School renovation project which will most likely result in a change order.

Cody Thompson presented the request for a playground canopy for Central ES which they have raised the money for.

Dr. Chapple discussed the changes being made to the Activity Fund Policies and Procedures Handbook.

Guthrie Public Schools
Finance Committee Meeting
December 6, 2022

In attendance: Ms. Tina Smedley, Ms. Gail Davis, Mr. Matt Girard, Dr. Mike Simpson, Mr. Doug Ogle, Ms. Carmen Walters, Dr. Michelle Chapple, Ms. Tamie Jones

Dr. Chapple welcomed those in attendance, and presented the following:

Monthly Revenues and Expenditures for General, Building and Child Nutrition Funds as of November 30, 2022

Information was presented

Approval of Agreement with Barlow Education Management Services, LLC for 2023-2024

Information was presented

Approval of Designated Representatives of the BOE to conduct negotiations for 2023-2024

Information was presented

Approval of Revised Activity Fund Handbook for 2022-2023

Information was presented

Discussion – Audit Findings 2021-2022

Information was discussed

Mr. Ogle presented the following:

Discussion – High School Volleyball and High School Girls Assistant Wrestling Coach Stipend

Information was discussed

Discussion – District Report Card

Information was discussed

Approval of Renewal Agreement with Sheri Fairchild and Morgan Kowalewski for Special Education Evaluations

Information was presented

Discussion – Work Study Program for Special Needs Students

Information was discussed

Dr. Simpson presented the following:

Discussion – New Utilities for Cottler

Information was discussed

Discussion – Possible Change Orders for High School Renovation

Information was discussed

Discussion – Roof Bid for Renovations and Replacement

Information was discussed

Discussion – Cenergistic Presentation to the Governing Board

Information was discussed

Curriculum Committee Meeting Minutes

December 6, 2022

5:00 p.m.

Administration Building Boardroom

Those in attendance: Dr. Mike Simpson, Doug Ogle, Carmen Walters, Gail Davis, Tina Smedley, and Matt Girard.

Ms. Walters

Ms. Walters shared with the committee information on the district receiving the Homeless Grant in the amount of \$18,734.39 and how those funds would be disbursed. She then went over DHS referrals, School-Based Service Specialist Referrals, and number of EL Referrals to date. She then went over Prelim Elementary School Report Card info.

Mr. Ogle

Mr. Ogle shared with the board a MEMO to request HS Volleyball for 2023-2024 school year. He then discussed HS Girls Assistant Wrestling Coaching Stipend. Mr. Ogle then gave the committee update of staffing and rehiring for second semester. He then went over the Prelim Secondary School Report Card info.

Dr. Simpson

Dr. Simpson shared district updates with ongoing construction projects. He then went over the three received bids for replacing the Administration Roof and recommendation that will be funded by recent Insurance Claim.