

**AGENDA WITH COMMENTARY**

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

**MONDAY  
JANUARY 8, 2024  
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 4-28**

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

  - A. Minutes of regular meeting held on December 11, 2023**
  - B. Treasurer's Report**
  - C. Activity Fund Fundraisers as per attached list**
  - D. Encumbrances for General Fund #'s 867-915, Building Fund #'s 284-298 and 652-654 and listed change orders and Activity Fund Reports-the full register is available online**
  - E. Transportation Request from Community Church for May 28, 2024 and May 31, 2024 to and from Green Country Camp in Disney, OK.**

- F. Contracts/Agreements under \$10,000**
- 1. Agreement with Interquest Detection Canines for contraband inspection services.....Page 28**

Commentary:

This agreement is for Interquest to provide contraband inspection services utilizing non-aggressive contraband detection canines. We have used this company since 2011. The campuses covered under this agreement are the High School, the Jr. High and GUES. They provide 6 full day visits per school year. Total cost for 6 full visits is \$3,150.00. **John Hancock will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

**10. Business Agenda:**

- A. Presentation of 2022-2023 audit by S & B CPA’s & Associates PLLC**  
**Pages 29-67**

Commentary:

This is the presentation of our annual audit for school year 2022-2023 by S & B CPA’s & Associates PLLC, the District’s auditing firm. This is not an action item.

- B. Recommendation, consideration and action upon proposed school calendar for 2024-2025.....Page 68**

Commentary:

The calendar committee consisted of a staff member from each site, John Hancock from the Administration Office, a parent, a support employee, and a site administrator. This calendar is the result of their group effort. **John Hancock 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 2023-2024, 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 69**
- 13. Action upon extra-duty assignments for 2023-2024.....Page 70**

14. **Recommendation, consideration and action to accept any resignations offered since the posting of the agenda**
  
15. **Discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting**
  
16. **Adjourn**

**Dr. Mike Simpson  
Superintendent**

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**Posted by:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Time:** \_\_\_\_\_

**Place:** \_\_\_\_\_

**GUTHRIE PUBLIC SCHOOLS  
BOARD MINUTES  
REGULAR MEETING  
DECEMBER, 11 2023**

**MINUTES OF THE GUTHRIE PUBLIC SCHOOL BOARD OF EDUCATION REGULAR MEETING HELD AT 6:30 P.M. IN THE ADMINISTRATION BUILDING, 802 EAST VILAS, GUTHRIE, OKLAHOMA ON DECEMBER, 11 2023.**

**Board Members Present:** Gail Davis, Tina Smedley, Matt Girard, Chris Schroder, Travis Sallee, S. Janna Pierson and Ron Plagg

**District Level School Officials Present:** Dr. Mike Simpson, Superintendent  
Carmen Walters, Assistant Superintendent  
John Hancock, Executive Director of Personnel and Secondary Ed.  
Dr. Michelle Chapple, CFO  
Angie Young, Director of Special Services  
Cody Thompson, Director of Operations  
Dee Benson, Director of Technology  
Kary Jarred, Deputy Minutes Clerk

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

Mr. Hancock gave a PowerPoint presentation of the Employee of the Month. The December 2023 Support Employee of the Month was Whitney Lynn nominated by Kendra McNew. The December 2023 Certified Employee of the Month was Lisa Good nominated by Cindy Crawford. Nominated for Student of the Month by Melanie Ball was William Lowe. Blake Wimsey from Foundation Insurance presented William with a \$50 Walmart Gift Card.

- 7A. President Plagg 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 Plagg called for any comments to the Board by Board Members.**

**There were no comments to the Board from Board Members.**

**8. President Plagg called for Superintendent's Reports:**

**Superintendent Simpson reported on the following:**

**There are two board seats up for election this year. Seat #1 which is held by Mr. Schroder did not draw an opponent. We look forward to 4 more years of working with Chris. Seat #7 is currently held by Mr. Sallee. He chose not to seek re-election. Ben Huskey was the sole person to file for the seat. That means an election is not necessary this year. Mr. Huskey has four children who attend or have graduated from GPS.**

**The winter band concert was last Thursday night at the Scottish Rite Temple. The vocal concert is tomorrow night, also at the Temple beginning at 7:00 p.m. We also have basketball at home on Tuesday evening. That is our final home event before the Winter Break.**

**Wednesday we will have a groundbreaking ceremony at Cotteral Elementary. Weather permitting it will take place on the playground west of the current building and is scheduled to begin at 1:30 p.m. Preliminary site preparation is scheduled to begin on Monday, December 18<sup>th</sup>.**

**We have revamped our website and it went live with the new look today.**

**Winter break will begin on Saturday, December 16<sup>th</sup> and school will resume on Wednesday, January 3<sup>rd</sup>.**

**Happy Birthday to Tina Smedley and Cody Thompson.**

**9. President Plagg called for action on the Consent Agenda:**

- A. Treasurer's Report**
- B. Activity Fund Fundraisers as per attached list**
- C. Fuel bid as recommended by bid committee**
- D. Encumbrances for General Fund #'s 760-866, Building Fund #'s 252-283, listed change orders and Activity Fund Reports-the full register is available online**
- E. Out-of-State Trip Request: Clay Drake, Savannah Rennick, Dusty Oldenburg, Tara Drake and students—2024 International Livestock Judging Tour, Ireland, Scotland, England, 6/18—7/3/2024**
- F. Contracts/Agreements under \$10,000**
  - 1. Agreement with Barlow Education Management Services, LLC for 2024-2025**
  - 2. Recommendation, consideration and action upon "Stop, Go and Tell" Program through Bethesda, Inc. to take place at Central Elementary, Charter Oak Elementary, Cotteral Elementary, and Fogarty Elementary for Kindergarten through 4<sup>th</sup> grade students.**

**A motion was made by Schroder and seconded by Pierson to approve the Consent Agenda.  
The motion carried 7 ayes and 0 nays.**

- 10. President Plagg called for Minutes of regular meeting held on November 13, 2023.**

**A motion was made by Smedley and seconded by Schroder to approve the minutes of regular meeting held on November 13, 2023.**

**The motion carried 6 ayes and 1 abstention by Sallee.**

- 11A. President Plagg called for discussion regarding communication expectation between Board of Education, Property Committee and Construction Manager for Cotteral Elementary.**

**Discussion followed.**

- 11B. President Plagg called for recommendation, consideration and action upon appointment of Lou Barlow, John Hancock and Dr. Michelle Chapple as designated representatives of the Board of Education to conduct employee negotiations for the 2024-2025 school year.**

**A motion was made by Smedley and seconded by Davis to approve appointment of Lou Barlow, John Hancock and Dr. Michelle Chapple as designated representatives of the Board of Education to conduct employee negotiations for the 2024-2025 school year.**

**The motion carried 7 ayes and 0 nays.**

- 11C. President Plagg called for recommendation, consideration and action on District Policy F-5 Transfers Exhibit A.**

**A motion was made by Pierson and seconded by Girard to approve District Policy F-5 Transfers Exhibit A.**

**The motion carried 7 ayes and 0 nays.**

- 12. 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 2023-2024, discussion of employment of temporary contract teachers as listed on Schedule A for the second semester of the 2023-2024 school year, discussion of employment of probationary contract teachers as listed on Schedule B for the second semester of the 2023-2024, discussion of employment of career contract teachers as listed on Schedule C for the second semester of the 2023-2024 school year, confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest 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, 4 and 7**

**12A. A motion was made by Smedley and seconded by Sallee to go into executive session.**

**The motion carried with 7 ayes and 0 nays. Executive session began at 6:54 p.m.**

**12B. President Plagg acknowledged the Board’s return to open session at 8:00 p.m.**

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

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

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

**The motion carried with 7 ayes and 0 nays.**

**14. President Plagg called for action upon recommendation of extra-duty assignment for 2023-2024.**

**A motion was made by Smedley and seconded by Davis to approve extra-duty assignments for 2023-2024.**

**The motion carried with 7 ayes and 0 nays.**

**15. President Plagg called for action upon recommendation to employ as temporary teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule A of this agenda.**

VAUGHAN, SHAYNA	ADMINISTRATION	TEMPORARY	8/15/2022
CAMPBELL, KATHERINE	CENTRAL	TEMPORARY	8/15/2022
HEFNER, FONDA	CENTRAL	TEMPORARY	8/15/2022
ACEVEDO, ASHLEY	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
CADY, LAUREN	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
ENSIGN, RACHELLE	CHARTER OAK ELEMENTARY	TEMPORARY	8/15/2022
GARBARINO, MARLEE	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
HANNA, MORGAN	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
KEARNS, DONNA	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
LOWDER, CRYSTAL	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
MCKINLEY, STACEY	CHARTER OAK ELEMENTARY	TEMPORARY	8/16/2023
MCMILLAN, HAILEY	CHARTER OAK ELEMENTARY	TEMPORARY	8/15/2022
OCAMPO, LILIANA	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
SALAS, DAYLA	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
STAPP, CANDACE	CHARTER OAK ELEMENTARY	TEMPORARY	8/11/2023
BEUTLER, AMANDA	COTTERAL	TEMPORARY	8/11/2023
BICKELL, TARI	COTTERAL	TEMPORARY	8/11/2023
COLLINS, SUSIE	COTTERAL	TEMPORARY	8/11/2023
MEDLOCK, DEBORAH	COTTERAL	TEMPORARY	8/15/2022
WALLRAVEN, TESSA	COTTERAL	TEMPORARY	8/11/2023
BRALY, HUNTER	FOGARTY	TEMPORARY	8/11/2023
DEHART, CASEY	FOGARTY	TEMPORARY	8/15/2022
FARRIS, TONYA	FOGARTY	TEMPORARY	9/15/2022
HAMM, CORI	FOGARTY	TEMPORARY	8/11/2023
HENINGTON, ADRIAN	FOGARTY	TEMPORARY	8/11/2023
KEY, MICHAEL	FOGARTY	TEMPORARY	8/11/2023

LASENBERRY, ALLISON	FOGARTY	TEMPORARY	8/15/2022
MCKNIGHT, JJ	FOGARTY	TEMPORARY	8/15/2022
MICK, JERI	FOGARTY	TEMPORARY	8/11/2023
WOLF, KRISTINA	FOGARTY	TEMPORARY	8/11/2023
GRAYSON, CHELLIE	GUES	TEMPORARY	8/11/2023
GROCE, CARI	GUES	TEMPORARY	8/15/2022
MCKINLEY, JEFF	GUES	TEMPORARY	8/11/2023
MCNEW, KENDRA	GUES	TEMPORARY	8/15/2022
ROACH, MICHELE	GUES	TEMPORARY	8/15/2022
ROBERTS, CAROLINE	GUES	TEMPORARY	8/15/2022
SCHULZ, KATELYNN	GUES	TEMPORARY	8/11/2023
VANLEUVEN, BOBBI	GUES	TEMPORARY	8/11/2023
WOODS, BRYAN	GUES	TEMPORARY	8/15/2022
WOODS, MELODI	GUES	TEMPORARY	8/15/2022
BALENSEIFEN, BRYCE	HIGH SCHOOL	TEMPORARY	8/15/2022
BERRYMAN, SHELLEY	HIGH SCHOOL	TEMPORARY	8/11/2023
BURNETT, MADISON	HIGH SCHOOL	TEMPORARY	8/15/2022
CLARK, BRECK	HIGH SCHOOL	TEMPORARY	8/15/2022
DAVENPORT, JADON	HIGH SCHOOL	TEMPORARY	8/15/2019
DAVENPORT, JEROMY	HIGH SCHOOL	TEMPORARY	8/15/2022
GRAFF, KIMBERLY	HIGH SCHOOL	TEMPORARY	8/15/2022
HUTCHISON, MEGAN	HIGH SCHOOL	TEMPORARY	8/15/2022
MCCARTHY, TERI	HIGH SCHOOL	TEMPORARY	8/11/2023
MELSSSEN, ABIGAIL	HIGH SCHOOL	TEMPORARY	8/15/2022
OLDENBURG, DUSTY	HIGH SCHOOL	TEMPORARY	7/1/2023
PENNYPACKER, NATHAN	HIGH SCHOOL	TEMPORARY	8/11/2023
PIERCE, PARISH	HIGH SCHOOL	TEMPORARY	1/3/2022
RUBIN, BRITTANY	HIGH SCHOOL	TEMPORARY	8/11/2023
SALGADO, GREGORY	HIGH SCHOOL	TEMPORARY	8/11/2023
SMITH, JOSHUA	HIGH SCHOOL	TEMPORARY	8/15/2022
TREDAWAY, TRISTA	HIGH SCHOOL	TEMPORARY	8/15/2022
AMAN, JORDAN	JUNIOR HIGH	TEMPORARY	8/11/2023
BLAKE, STACEY	JUNIOR HIGH	TEMPORARY	8/15/2022
CHAMBERS, JESSIE	JUNIOR HIGH	TEMPORARY	8/15/2022
COCHRANE, SHARON	JUNIOR HIGH	TEMPORARY	8/11/2023
DIMMITT, COURTNEY	JUNIOR HIGH	TEMPORARY	8/11/2023
ESTES, NOAH	JUNIOR HIGH	TEMPORARY	8/11/2023
FIELDS, ALEX	JUNIOR HIGH	TEMPORARY	8/11/2023
GATES, SUSAN	JUNIOR HIGH	TEMPORARY	7/27/2022
MALTZ, SHURLYN	JUNIOR HIGH	TEMPORARY	1/9/2023
MAXWELL, EASTON	JUNIOR HIGH	TEMPORARY	8/11/2023
MIDGETT, CECIL	JUNIOR HIGH	TEMPORARY	8/11/2023
ORCUTT, BROOKLYN	JUNIOR HIGH	TEMPORARY	8/15/2022
THOMASON, JENNIFER	JUNIOR HIGH	TEMPORARY	8/11/2023

**A motion was made by Schroder and seconded by Girard to employ as temporary teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule A of this agenda.**

**The motion carried with 7 ayes and 0 nays.**



**16. President Plagg called for action upon recommendation to employ as probationary contract teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule B of this agenda**

BLACKSTON, KEITH	ADMINISTRATION	PROBATIONARY	8/16/2021
BALL, SARA	CENTRAL	PROBATIONARY	1/3/2022
WHITE, MELISSA	CENTRAL	PROBATIONARY	8/16/2021
WHITE, TINA	CENTRAL	PROBATIONARY	8/17/2021
ALBEE, BRENDA	CHARTER OAK ELEMENTARY	PROBATIONARY	8/16/2021
TODD, KENZI	CHARTER OAK ELEMENTARY	PROBATIONARY	1/3/2022
WOOD, KAITLYN	CHARTER OAK ELEMENTARY	PROBATIONARY	8/16/2021
DUNWOODY, LAURA	FOGARTY	PROBATIONARY	1/3/2022
SIMPSON, KELLY	COTTERAL	PROBATIONARY	8/17/2021
WILDA, TAMMIE	FOGARTY	PROBATIONARY	8/16/2021
CYPHERS, JENNIFER	GUES	PROBATIONARY	5/14/2021
GUIN, BRENDA	GUES	PROBATIONARY	1/3/2022
PRIVETTE, COLTON	GUES	PROBATIONARY	8/16/2021
VAUGHN, ERIC	GUES	PROBATIONARY	8/16/2021
DAVIS, LUKE	HIGH SCHOOL	PROBATIONARY	8/16/2021
ENGLE, MATHEW	HIGH SCHOOL	PROBATIONARY	8/16/2021
HORN, MICHAEL	HIGH SCHOOL	PROBATIONARY	8/16/2021
STEVENSON, SHERI	HIGH SCHOOL	PROBATIONARY	8/16/2021
STONE, BRAYDEN	HIGH SCHOOL	PROBATIONARY	1/3/2022
BURAL, SHANNON	JUNIOR HIGH	PROBATIONARY	8/16/2021
CARROLL, STEVE	JUNIOR HIGH	PROBATIONARY	8/2/2021
LAHR, MACY	JUNIOR HIGH	PROBATIONARY	8/17/2021
METZ, DUSTEN	JUNIOR HIGH	PROBATIONARY	8/16/2021
RICHARDSON, BILLY	JUNIOR HIGH	PROBATIONARY	8/16/2021
ZAHIRI, SHERRY	JUNIOR HIGH	PROBATIONARY	8/16/2021

**A motion was made by Smedley and seconded by Davis to employ as probationary contract teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule B of this agenda.**

**The motion carried with 7 ayes and 0 nays.**

**17. President Plagg called for action upon recommendation to employ as career contract teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule C of this agenda.**

BOUDLE, ALEX	CENTRAL	CAREER	1/4/2021
SIMPSON, DONNA	GUES	CAREER	10/26/2020
ERBAR, CHRISTI	JUNIOR HIGH	CAREER	1/4/2021

**A motion was made by Schroder and seconded by Pierson to employ as career contract teachers for the second semester of the 2023-2024 school year the individuals listed on Schedule C of this agenda.**

**The motion carried with 7 ayes and 0 nays.**

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

**Superintendent Simpson stated there were none.**

19. **President Plagg 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.**

20. **President Plagg called for the meeting to be adjourned.**

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

**The motion carried with 7 ayes and 0 nays.**

**The meeting adjourned at 8:04 p.m.**

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**Samantha Stewart, Minutes Clerk**

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**Ron Plagg, President**

The agenda was posted at the Guthrie Public School's Administrative Office, 802 E. Vilas, Guthrie, OK on December 8, 2023 at 9:00 a.m. in accordance with the Open Meeting Law and notice of this regular meeting was given to the Logan County Clerk, prior to December 15, 2022. The agenda is also on our website.

Samantha Stewart  
Board Clerk and Minutes Clerk



**WARRANTS PAID**

**GENERAL FUND:**

2022-2023     \$    2,207.62  
2023-2024     \$2,772,970.27

**GIFTS & ENDOWMENTS FUND:**

2022-2023     \$  
2023-2024     \$

**BUILDING FUND:**

2022-2023     \$ 3,434.00  
2023-2024     \$95,830.21

**INS. LOSS RECOVERY FUND:**

2022-2023     \$  
2023-2024     \$

**CHILD NUTRITION FUND:**

2022-2023     \$  
2023-2024     \$ 217,007.81

**BOND FUND:**

2022-2023     \$  
2023-2024     \$ 104,454.22

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**TOTAL MONIES IN F&M BANK \$19,030,832.69**

**PLEGGED – FDIC                   \$    250,000.00**

**PLEGGED – F&M BANK           \$ 21,849,000.00**

**GUTHRIE PUBLIC SCHOOLS  
ACTIVITY FUND FUNDRAISER REQUESTS  
AS OF JANUARY 1, 2024**



<b>CLUB</b>	<b>EVENT</b>
1. FOGARTY, ACTIVITY #809	CENTURY RESOURCES
2. GUES, ACTIVITY #812	BOOK FAIR
3. HS, ART CLUB #851	VALENTINES DAY FUNDRAISER



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 12-15-23 Site: Fogarty Unobligated Account Balance: ~~14,619.16~~ 8,734.68

Account Name & Number: Fogarty Activity 809

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

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

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) Sweet Treats cookies candy and popcorn

Manufacturer: Century Resources 3730 Lockbourne Rd

Purpose for which funds will be used: computer/software upgrades classroom materials, field trips, student incentives

Name/Address of Vendor: Century Resources 3730 Lockbourne Rd. Columbus Ohio 43207

Items to be purchased in order to conduct the fundraiser: popcorn, cookies and candy

Table with 2 columns: Financial Summary (a. Estimated INCOME: 5,00.00, b. Less Estimated EXPENSES: 2,000.00, c. Estimated PROFIT: 3,000.00) and NOTES.

First day Fundraiser: January 19, 2023 2024 Last Day of Fundraiser: February 9, 2023 Feb. 7th 2024

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?

Are school district facilities required? no If yes, a facility use permit form must be completed.

Sponsor Signature: Date:

Principal's Signature: Marsha Todd Date: 12-15-23

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

Child Nutrition Director's Signature (if applicable): Date: 12/15/23

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

Does Not meet

Handwritten signature and date 12/15/23



2.)



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST FORM



33034, 35

Request Date: 12-12-2023 Site: GUES 125 Unobligated Account Balance: 92,089.93

Account Name & Number: GUES Activity - 812

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

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

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) None

Manufacturer: Scholastic Book Fair

Purpose for which funds will be used: Funds will be used for the library, included to but are not limited to books, supplies, and any other items the library may need.

Name/Address of Vendor:

Items to be purchased in order to conduct the fundraiser: Books

a. Estimated INCOME: 5,000	NOTES:
b. Less Estimated EXPENSES: 2,500	
c. Estimated PROFIT: 2,500	

First day Fundraiser : 3-7-2024 Last Day of Fundraiser: 3-15-2024

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?

Are school district facilities required? If yes, a facility use permit form must be completed.

Sponsor Signature: [Signature] Date: 12/12/23

Principal's Signature: [Signature] Date: 12/12/23

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

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

[Signature] 15

3.)



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 12/12/23 Site: HS Unobligated Account Balance: \$2428.75 2275.75

Account Name & Number: ART CLUB/ 851

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) We plan on creating Valentine's Day cards, having them printed, personalizing them, and delivering them on Valentine's Day throughout the school. It will also include a personalized bracelet created by the art club members.

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 [X]

\* If "Yes" and you wish to be exemption the "Smart Snacks in School" standards, then you must certify all below:

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

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

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

Manufacturer: OFFICE DEPOT, AMAZON

Purpose for which funds will be used: Creating more artwork in the school and community.

Name/Address of Vendor:

Items to be purchased in order to conduct the fundraiser: Printed Cards, beads, elastic chord, key chain clips, possible other art supplies.

a. Estimated INCOME: \$300.00
b. Less Estimated EXPENSES: \$73.00
c. Estimated PROFIT: \$227
NOTES:

First day Fundraiser: 1/9/2024 Last Day of Fundraiser: 2/20/24

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?

Are school district facilities required? No If yes, a facility use permit form must be completed.

Sponsor Signature: [Signature] Date: 12/12/23

Principal's Signature: [Signature] Date: 12/12/2023

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

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

[Signature]



## Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 867 - 915, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	867	12/06/2023	14207	WALMART COMMUNITY	\$150/TONYA STANSBURY/COTTERAL	150.00
11	868	12/06/2023	12682	MIDWEST BUS SALES, INC.	Z020015032 DRUM	1,207.42
11	869	12/06/2023	12682	MIDWEST BUS SALES, INC.	Z020015031 VARIOUS HOOD PARTS	292.68
11	870	12/05/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/HANNA/CHARTER OAK	149.81
11	871	12/04/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/WALLRAVEN/COTTERAL	149.89
11	872	12/06/2023	44267	BLUE BEACON INTERNATIONAL, INC.	TRUCK AND TRAILER CLEANING	250.00
11	873	12/06/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\B.STONE\HS	150.00
11	874	12/06/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150 \N.PENNYPACKER\HS	150.00
11	875	12/06/2023	14207	WALMART COMMUNITY	TEACHER \$150\T.DICKINDON\HS	150.00
11	876	12/07/2023	14207	WALMART COMMUNITY	TEACHER \$150\L.LUCAS\HS	150.00
11	877	12/07/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\M.ENGLE\HS	150.00
11	878	12/07/2023	17992	WESTERN GLASS & ATV, INC.	WINDSHIELD FOR TRUCK 74	295.00
11	879	12/07/2023	12899	O'REILLY AUTOMOTIVE STORES, INC.	FUEL PRESSURE SENSOR	150.72
11	880	12/07/2023	12899	O'REILLY AUTOMOTIVE STORES, INC.	VARIOUS FILTERS FOR BUSES	4,919.85
11	881	12/06/2023	10924	DEMCO, INC	LIBRARY SUPPLIES - TAPE	116.96
11	882	12/07/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/MCCLENDON/GUES	150.00
11	883	12/08/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\M.BURNETT\HS	150.00
11	884	12/08/2023	15994	AMAZON CAPITAL SERVICES	HOMELESS SET ASIDE / CLOTHING / TITLE I	1,808.99
11	885	12/08/2023	17103	WILSON LANGUAGE TRAINING CORP.	RSA BOOKS	1,652.40
11	886	12/08/2023	17078	READ NATURALLY, INC.	RSA ONLINE PROGRAM	2,300.00
11	887	12/05/2023	14207	WALMART COMMUNITY	TITLE I HOMELESS 511/2199/600	1,549.02
11	888	12/08/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/ H BRALY/FOGARTY	150.00
11	889	12/08/2023	11933	JOHN VANCE MOTORS, INC.	REPAIRS TO TRUCK 74	2,500.00
11	890	12/08/2023	43843	WIRELESS TECHNOLOGIES, INC	RADIOS, COAX ANTENNAS AND INSTALLATION	2,850.00
11	891	12/11/2023	15994	AMAZON CAPITAL SERVICES	CALCULATORS FOR MATH TEACHERS	1,200.00
11	892	12/12/2023	44170	THOMAS BRENTON MALOY	SEAT REPAIRS	3,433.50
11	893	12/12/2023	17473	HYDROTEX PARTNERS LTD.	55 GALLON DRUM 15W40 hYFILM LEO HEAVY DUTY	2,472.41
11	894	12/12/2023	44087	GOOLSBEE TIRE SERVICE INC	TIRES FOR BUSES 25570R225 DR43	900.00
11	895	12/12/2023	44610	SOUTHWEST BUS SALES, INC.	HEATER CORE X3	357.00
11	896	12/12/2023	17552	ULINE, INC.	1 GALLON JUGS X 24	42.00
11	897	12/12/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\C.PLAGENS\HS	150.00
11	898	12/12/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\L.DAVIS\HS	150.00
11	899	12/12/2023	12910	OFFICE DEPOT, INC.	TEACHER \$150\S.RENNICK\HS	150.00

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 867 - 915, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	900	12/12/2023	12910	OFFICE DEPOT, INC.	TEACHER \$150 \D.OLDENBURG\HS	150.00
11	901	12/12/2023	43947	COURTYARD MANAGEMENT CORPORATION	HOTEL ROOM FOR CATTLE CONGRESS	215.98
11	902	12/06/2023	15994	AMAZON CAPITAL SERVICES	\$150/STEFFENS/COTTERAL	148.65
11	903	12/14/2023	15994	AMAZON CAPITAL SERVICES	\$150 TEACHER/RANEY/COTTERAL	148.28
11	904	12/13/2023	14207	WALMART COMMUNITY	\$150/DEHNHARDT/COTTERAL	143.30
11	905	01/03/2024	12899	O'REILLY AUTOMOTIVE STORES, INC.	BATTERIES FOR SHOP TRUCK 85	297.38
11	906	12/14/2023	12899	O'REILLY AUTOMOTIVE STORES, INC.	FUEL RAIL FOR BUS 10	302.89
11	907	12/14/2023	12682	MIDWEST BUS SALES, INC.	DEF TANK BUS 11	1,248.89
11	908	12/14/2023	17776	JASPER ENGINE EXCHANGE, INC.	TURBO FOR BUS 17	2,470.00
11	909	01/03/2024	13229	QUILL CORPORATION	OFFICE SUPPLIES	100.00
11	910	01/03/2024	15994	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	150.00
11	911	01/03/2024	15994	AMAZON CAPITAL SERVICES	TEACHER\$150/ K ABBOTT/FOGARTY	150.00
11	912	01/03/2024	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/M KEY/FOGARTY	150.00
11	913	01/03/2024	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/CRAWFORD/GUES	149.25
11	914	01/03/2024	84799	SHAUGHN KELLY SACKETT	EXPENSE FOR REIMB FOR 2023/2024	1,000.00
11	915	01/03/2024	14207	WALMART COMMUNITY	CLEANING AND MEDICAL SUPPLIES	200.00
<b>Non-Payroll Total:</b>						<b>\$37,422.27</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$37,422.27</b>

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 284 - 298, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	284	12/08/2023	15994	AMAZON CAPITAL SERVICES	PARKING CURBS FOR COTTERAL	1,534.79
21	285	12/08/2023	43965	CRAFCO, INC.	TRAFFIC PAINT FOR COTTERAL	1,000.00
21	286	12/08/2023	13646	CAROLYN BLACK HALLER	TRAFFIC SIGNS FOR COTTERAL	540.00
21	287	12/08/2023	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT PARTS AND SUPPLIES	1,000.00
21	288	12/08/2023	15994	AMAZON CAPITAL SERVICES	DISTRICT PARTS AND SUPPLIES	1,000.00
21	289	12/13/2023	15994	AMAZON CAPITAL SERVICES	STAINLESS STEEL TABLE FOR FOGARTY	400.00
21	290	12/13/2023	44635	WAXIE'S ENTERPRISES, LLC	DISTRICT CUSTODIAL SUPPLIES	5,364.90
21	291	12/13/2023	14207	WALMART COMMUNITY	75" SMART LED TVS	1,116.00
21	292	12/14/2023	14189	VOSS ELECTRIC CO.	LIGHT FIXTURES	316.00
21	293	01/03/2024	10110	HENKE & WANG PLUMBING	PLUMBING REPAIRS AT HIGH SCHOOL	1,700.00
21	294	01/03/2024	10110	HENKE & WANG PLUMBING	WATER HEATER REPAIRS AT FAVER	1,000.00
21	295	01/03/2024	44065	FIRETROL PROTECTION SYSTEMS, INC.	FIRE SYSTEM REPAIRS	1,000.00
21	296	01/03/2024	44635	WAXIE'S ENTERPRISES, LLC	ICE MELT FOR DISTRICT	622.79
21	297	01/03/2024	45095	OKLAHOMA CITY ABSTRACT & TITLE	PURCHASE OF PROPERTY - 211 EAST VILAS	125,000.00
<b>Non-Payroll Total:</b>						<b>\$141,594.48</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$141,594.48</b>

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 652 - 654, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	652	11/06/2023	41365	EWING IRRIGATION PRODUCTS INC	HS- 125 SPRINKLER HEADS (ATHLETIC FILELDS)	338.50
21	653	12/15/2023	44092	INNOVATIVE MECHANICAL LLC	CONTROLS FOR GREENHOUSES	2,600.00
21	654	12/15/2023	10110	HENKE & WANG PLUMBING	DISTRICT PLUMBING REPAIRS	2,000.00
<b>Non-Payroll Total:</b>						<b>\$4,938.50</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$4,938.50</b>

## Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/1/2023 - 1/4/2024, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
211	07/11/2023	14207	WALMART COMMUNITY	TEACHER \$150/DICKINSON/JHS	-22.75
225	07/11/2023	15994	AMAZON CAPITAL SERVICES	CLASSROOM \$150/REDUS/HS	-3.68
251	07/17/2023	42550	PERFORMANCE HEALTH SUPPLY, INC.	HS- MEDICAL SUPPLIES (ALL SPORTS)	-15.49
257	07/17/2023	12447	MARDEL, INC.	TEACHER\$150/ADAMS/GUES	-26.59
294	07/21/2023	17727	PROJECT LEAD THE WAY, INC.	SUPPLIES FOR STEM 412 FUNDS	-72.50
300	07/24/2023	14207	WALMART COMMUNITY	CLEANING AND MEDICAL SUPPLIES	-11.75
356	07/31/2023	12682	MIDWEST BUS SALES, INC.	SW0110 71 PASSENGER SCHOOL BUS	-2,696.00
373	08/06/2023	14207	WALMART COMMUNITY	TEACHER \$150/PORTER/HS	-25.27
403	08/10/2023	14207	WALMART COMMUNITY	TEACHER \$150/MCCOY/GUES	-5.45
541	08/31/2023	14377	FOLLETT SCHOOL SOLUTIONS, INC	JH LIBRARY BOOKS	-5.52
568	09/07/2023	14377	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS	-606.99
595	09/06/2023	15994	AMAZON CAPITAL SERVICES	TEACHER 150/ESTES/JH	-3.30
596	09/06/2023	44258	FIRST BOOK	TEACHER 150/ESTES/JH	-9.28
683	10/10/2023	15994	AMAZON CAPITAL SERVICES	SUPPLIES AND MATERIALS FOR AG PROGRAM	-31.62
685	10/05/2023	14207	WALMART COMMUNITY	TEACHER/\$150/GREEN/FOGARTY	-0.16
696	10/17/2023	13674	SOUTHEASTERN CAREER APPAREL	DRESSES FOR CHOIR	-59.23
702	10/25/2023	45107	ARVEST BANK OPERATIONS, INC.	FUEL FOR OUT OF TOWN TRIPS	-80.18
704	10/25/2023	44033	EARNHEART CRESCENT LLC	1500 GAL UNLEADED 7000 DIESEL	-191.38
711	10/25/2023	14207	WALMART COMMUNITY	\$150/CENTRAL/FRIESE	-0.89
720	10/27/2023	12910	OFFICE DEPOT, INC.	TEACHER 150/DIMMITT/JH	-12.23
728	10/31/2023	16453	M-F ATHLETIC	HS- EQUIPMENT (CC)	-7.00
749	11/03/2023	15994	AMAZON CAPITAL SERVICES	TEACHER 150	-2.17
752	11/01/2023	15994	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	-18.13
753	11/07/2023	10924	DEMCO, INC	SUPPLIES FOR LIBRARY	-82.36
754	11/06/2023	15994	AMAZON CAPITAL SERVICES	SUPPLIES AND MATERIALS FOR AG PROGRAM	-13.74
773	11/10/2023	45107	ARVEST BANK OPERATIONS, INC.	SMORE NEWSLETTER	-21.00
778	11/13/2023	15994	AMAZON CAPITAL SERVICES	TEACHER 150/FIELDS/JH	-2.86
780	11/13/2023	15994	AMAZON CAPITAL SERVICES	TEACHER 150/MARERRO/JH	-7.12
785	11/13/2023	14207	WALMART COMMUNITY	TEACHER \$150/ROLLINS/GUES	-2.95
788	11/14/2023	43510	HOOTEN OIL COMPANY, INC	200 GALLONS OF DEF	-800.00
792	11/13/2023	44186	DOUBLE T ENTERPRISES, LLC	BATTERIES FOR BUSES	143.58
798	11/15/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/A LASENBERRY/FOGARTY	-7.64
800	11/16/2023	12899	O'REILLY AUTOMOTIVE STORES, INC.	PARTS AND SUPPLIES	-4.33
808	11/20/2023	12682	MIDWEST BUS SALES, INC.	REPAIRS TO BUS 10	7.60
819	11/28/2023	17541	FUEL MASTERS	1000 GALLONS UNLEADED 7000 GALLONS DIESEL	-23.42
830	11/16/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150\J.O'NEILL\HS	-3.71
850	08/29/2023	15994	AMAZON CAPITAL SERVICES	TEACHER \$150/GUES/MEISNER	150.00

**Change Order Listing**

**Options:** Fund: GEN FUND-FOR OP, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/1/2023 - 1/4/2024, Include Negative Changes: True

<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
				<b>Non-Payroll Total:</b>	<b>(\$4,575.51)</b>
				<b>Payroll Total:</b>	<b>\$269,374.68</b>
				<b>Report Total:</b>	<b>\$264,799.17</b>

## Change Order Listing

**Options:** Fund: Building, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/1/2023 - 1/4/2024, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
117	08/07/2023	40596	JAMES C. MCGEE	RECYCLED ASPHALT AND SPREADING ON LOT	185.00
156	09/01/2023	10110	HENKE & WANG PLUMBING	DISTRICT PLUMBING REPAIRS AND SERVICE	-97.51
190	09/21/2023	15994	AMAZON CAPITAL SERVICES	HS- GATOR- 4 WHEELER (SEATS) ATHLETIC FIELDS	-46.71
198	09/25/2023	10110	HENKE & WANG PLUMBING	DISTRICT PLUMBING REPAIRS	-96.00
234	10/23/2023	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT PARTS AND SUPPLIES	-2.75
239	10/23/2023	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR HS DOOR #3	-6.03
240	10/24/2023	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR CHARTER OAK	0.17
241	10/24/2023	43749	TREAT'S SOLUTIONS, LLC	DISTRICT CUSTODIAL SUPPLIES	-0.01
242	10/25/2023	15994	AMAZON CAPITAL SERVICES	BLUE PRINT RACKS AND CLAMPS	-60.63
243	10/25/2023	44614	IDN-GLOABL, INC	DOOR CLOSER FOR COTTERAL DOOR #8	0.64
244	10/26/2023	41794	CARRIER CORPORATION	HVAC REPAIRS AT COTTERAL	382.50
245	10/26/2023	11453	W. W. GRAINGER	REPLACEMENT BULB FOR JH CABINET	11.36
254	11/07/2023	44614	IDN-GLOABL, INC	DISTRICT DOOR PARTS	-3.49
256	11/09/2023	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR 213 E VILAS	-19.91
258	11/14/2023	15994	AMAZON CAPITAL SERVICES	DISTRICT PARTS AND SUPPLIES	95.97
263	11/16/2023	44614	IDN-GLOABL, INC	DOOR HARDWARE FOR VILAS HOUSE	-22.76
266	11/27/2023	44614	IDN-GLOABL, INC	LOCK CYLINDERS FOR DISTRICT	3.26
652	11/06/2023	41365	EWING IRRIGATION PRODUCTS INC	HS- 125 SPRINKLER HEADS (ATHLETIC FILELDS)	-0.02
<b>Non-Payroll Total:</b>					<b>\$323.08</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$323.08</b>

**ACTIVITY FUND - FUND 60**  
**BANK RECONCILIATION - FARMERS & MERCHANT BANK**  
**AS OF 12/01/2023**

<u>GENERAL LEDGER ACCOUNT</u>		<u>BANK RECONCILIATION</u>	
Balance (1/1/2024)	\$ 812,894.84	Balance per bank statement (12/31/2023)	\$ 798,578.97
Add Receipts	\$ 49,481.65	Add Deposits in Transit	\$ -
Less Checks Written	\$ (88,284.71)	Less O/S Checks	\$ (24,487.19)
Adjustments	\$ -	Adjustments	\$ -
Balance per Ledger	\$ <b>774,091.78</b>	Balance per Ledger	\$ <b>774,091.78</b>

Ledger Adjustment details: Vendor Refund Checks

Bank Adjustment details: Chargeback fees

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

*Stephanie Simmons*

Stephanie Simmons, Activity Fund Clerk

1/1/2024

Date



# Guthrie Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2023 - 12/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 CENTRAL FACULTY	\$212.94	\$0.00	\$0.00	\$0.00	\$212.94	\$0.00	\$212.94
802 CENTRAL ACTIVITY	\$20,126.18	\$100.00	\$0.00	\$3,801.80	\$16,424.38	\$2,426.18	\$13,998.20
803 CENTRAL PTO	\$13,486.75	\$2,477.05	\$0.00	\$468.85	\$15,494.95	\$2,982.49	\$12,512.46
804 COTTERAL PTO	\$16,222.37	\$246.72	\$0.00	\$1,179.82	\$15,289.27	\$884.86	\$14,404.41
805 COTTERAL ACTIVITY	\$18,585.74	\$3,535.58	\$0.00	(\$225.17)	\$22,346.49	\$7,169.06	\$15,177.43
806 COTTERAL FACULTY	\$753.66	\$0.00	\$0.00	\$0.00	\$753.66	\$0.00	\$753.66
808 FOGARTY PARENTS ORG.	\$10,153.72	\$150.00	\$0.00	\$896.81	\$9,406.91	\$2,571.71	\$6,835.20
809 FOGARTY ACTIVITY	\$13,883.94	\$200.00	\$0.00	\$685.25	\$13,398.69	\$4,664.01	\$8,734.68
810 FOGARTY FACULTY	\$251.61	\$0.00	\$0.00	\$0.00	\$251.61	\$0.00	\$251.61
811 ELEM SNACK GRANT	\$903.69	\$0.00	\$0.00	\$0.00	\$903.69	\$0.00	\$903.69
812 GUES ACTIVITY	\$42,852.69	\$1,125.17	\$0.00	\$1,568.61	\$42,409.25	\$9,374.90	\$33,034.35
813 GUES FACULTY	\$984.68	\$0.00	\$0.00	\$185.00	\$799.68	\$0.00	\$799.68
814 GUES HONOR CHOIR	\$525.83	\$0.00	\$0.00	\$0.00	\$525.83	\$0.00	\$525.83
815 GUES PARENTS ORG.	\$4,008.55	\$0.00	\$0.00	\$1,048.58	\$2,959.97	\$862.90	\$2,097.07
816 GHS SPECIAL KIDS	\$9,024.74	\$0.00	\$0.00	\$0.00	\$9,024.74	\$0.00	\$9,024.74
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	\$3,755.07	\$2,300.00	\$0.00	\$1,320.00	\$4,735.07	\$1,053.11	\$3,681.96
820 GOLF JUNIOR HIGH	\$4,398.44	\$0.00	\$0.00	\$0.00	\$4,398.44	\$0.00	\$4,398.44
821 FHA JUNIOR HIGH	\$4,233.22	\$0.00	\$0.00	\$1,430.78	\$2,802.44	\$598.53	\$2,203.91
822 HONOR SOCIETY JR HIGH	\$3,138.54	\$0.00	\$0.00	\$0.00	\$3,138.54	\$0.00	\$3,138.54
823 JR HIGH ACCOUNT	\$1,023.28	\$0.00	\$0.00	\$0.00	\$1,023.28	\$370.00	\$653.28
824 JR HIGH FACULTY	\$2,389.63	\$203.80	\$0.00	\$459.00	\$2,134.43	\$501.88	\$1,632.55
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	\$12,328.08	\$1,250.00	\$0.00	\$127.98	\$13,450.10	\$5,472.02	\$7,978.08
827 CHEERLEADERS JR HIGH	\$1,730.16	\$0.00	\$0.00	\$0.00	\$1,730.16	\$0.00	\$1,730.16
830 STUCO JH	\$2,813.85	\$0.00	\$0.00	\$0.00	\$2,813.85	\$40.00	\$2,773.85
831 T.S.A. JR HIGH	\$1,313.25	\$240.00	\$0.00	\$102.06	\$1,451.19	\$37.38	\$1,413.81
832 YEARBOOK JR HIGH	\$6,488.90	\$0.00	\$0.00	\$64.59	\$6,424.31	\$1,153.13	\$5,271.18
834 JR HIGH ACADEMIC TEAM	\$170.74	\$0.00	\$0.00	\$0.00	\$170.74	\$0.00	\$170.74
840 CHARTER OAK ACTIVITY	\$44,758.34	\$4,841.00	\$0.00	\$9,087.04	\$40,512.30	\$26,669.01	\$13,843.29
841 CHARTER OAK PTO	\$21,782.04	\$1,128.50	\$0.00	\$1,745.20	\$21,165.34	\$516.00	\$20,649.34
842 CHARTER OAK FACULTY	\$274.38	\$0.00	\$0.00	\$0.00	\$274.38	\$0.00	\$274.38
850 ACADEMIC TEAM HS	\$81.50	\$0.00	\$0.00	\$0.00	\$81.50	\$0.00	\$81.50
851 ART CLUB HS	\$5,928.75	\$847.00	\$0.00	\$239.26	\$6,536.49	\$4,260.74	\$2,275.75
852 ATHLETICS HS	\$132,306.50	\$8,638.59	\$0.00	\$21,708.91	\$119,236.18	\$57,438.32	\$61,797.86
853 HS CHEER	\$9,409.77	\$7.00	\$0.00	\$3,266.83	\$6,149.94	\$300.00	\$5,849.94
854 FOOTBALL CAMP	\$6,903.96	\$0.00	\$0.00	\$0.00	\$6,903.96	\$0.00	\$6,903.96
855 TENNIS HS	\$5,658.55	\$3,641.75	\$0.00	\$2,088.96	\$7,211.34	\$233.04	\$6,978.30
856 GHS LIBRARY	\$86.59	\$0.00	\$0.00	\$0.00	\$86.59	\$0.00	\$86.59
858 GHS LINK CREW	\$546.67	\$0.00	\$0.00	\$250.83	\$295.84	\$0.00	\$295.84
859 BAND (OPERATING) HS	\$22,284.72	\$2,741.00	\$0.00	\$11,731.67	\$13,294.05	\$5,200.61	\$8,093.44
861 CLASS OF 2023 HS	\$109.12	\$0.00	\$0.00	\$0.00	\$109.12	\$0.00	\$109.12
862 CLASS OF 2027 HS	\$3,395.00	\$0.00	\$0.00	\$0.00	\$3,395.00	\$1,580.00	\$1,815.00
864 GHS ALUMNI ACCOUNT	\$15,256.29	\$0.00	\$0.00	\$0.00	\$15,256.29	\$0.00	\$15,256.29
866 CLASS OF 2024 HS	\$8,369.12	\$0.00	\$0.00	\$0.00	\$8,369.12	\$300.00	\$8,069.12
867 CLASS OF 2025 HS	\$2,884.32	\$80.00	\$0.00	\$0.00	\$2,964.32	\$288.60	\$2,675.72
868 CLASS OF 2026 HS	\$2,428.25	\$0.00	\$0.00	\$254.40	\$2,173.85	\$0.00	\$2,173.85
869 ENGLISH CLUB	\$736.83	\$0.00	\$0.00	\$0.00	\$736.83	\$0.00	\$736.83
870 HS FACULTY/COURTESY ACCOUNT	\$862.55	\$0.00	\$0.00	\$0.00	\$862.55	\$100.00	\$762.55
871 HS STUDENT PANTRY	\$10,481.61	\$1,250.00	\$0.00	\$368.31	\$11,363.30	\$0.00	\$11,363.30
876 FFA 4H BOOSTER CLUB HS	\$68,126.77	\$705.00	\$0.00	\$4,339.55	\$64,492.22	\$1,533.60	\$62,958.62
877 FFA HS	\$18,695.63	\$3,377.00	\$0.00	\$9,919.64	\$12,152.99	\$8,665.47	\$3,487.52
878 FCCLA (FHA) HS	\$6,228.33	\$473.70	\$0.00	\$745.73	\$5,956.30	\$985.00	\$4,971.30
879 FOREIGN LANGUAGE SPAN HS	\$3,764.27	\$25.00	\$0.00	\$87.90	\$3,701.37	\$1,570.83	\$2,130.54
880 XC BLUECREW	\$4,646.14	\$75.00	\$0.00	\$0.00	\$4,721.14	\$33.00	\$4,688.14
881 LADY JAYS BASKETBALL	\$432.96	\$0.00	\$0.00	\$0.00	\$432.96	\$0.00	\$432.96

## Guthrie Public Schools

### Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2023 - 12/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
882 GUTHRIE RUNNING CLUB HS	\$894.04	\$0.00	\$0.00	\$0.00	\$894.04	\$0.00	\$894.04
883 HERITAGE CLUB HS	\$1,079.96	\$0.00	\$0.00	\$449.70	\$630.26	\$0.00	\$630.26
884 HIGH SCHOOL ACCOUNT	\$9,049.34	\$102.64	\$0.00	\$239.14	\$8,912.84	\$5,238.16	\$3,674.68
885 STUDENT SUPPORT HS	\$4,318.62	\$288.39	\$0.00	\$0.00	\$4,607.01	\$0.00	\$4,607.01
886 HONOR SOCIETY HS	\$6,560.46	\$0.00	\$0.00	\$0.00	\$6,560.46	\$0.00	\$6,560.46
889 KEY CLUB HS	\$107.80	\$0.00	\$0.00	\$0.00	\$107.80	\$0.00	\$107.80
890 SPEECH HS	\$859.31	\$1,626.00	\$0.00	\$193.63	\$2,291.68	\$665.82	\$1,625.86
891 STEM CLUB	\$4.85	\$0.00	\$0.00	\$0.00	\$4.85	\$0.00	\$4.85
893 MU ALPHA THETA HS	\$13,405.85	\$46.50	\$0.00	\$200.58	\$13,251.77	\$661.91	\$12,589.86
894 HS PROM ACCOUNT	\$17,744.60	\$0.00	\$0.00	\$0.00	\$17,744.60	\$0.00	\$17,744.60
895 JROTC HS	\$11,131.75	\$1,380.76	\$0.00	\$2,627.70	\$9,884.81	\$4,697.90	\$5,186.91
897 SOCCER CLUB HS	\$21,306.76	\$250.00	\$0.00	\$2,699.00	\$18,857.76	\$5,275.98	\$13,581.78
898 SCIENCE CLUB HS	\$8,580.15	\$20.00	\$0.00	\$166.74	\$8,433.41	\$279.51	\$8,153.90
899 STUDENT COUNCIL HS	\$8,559.65	\$20.00	\$0.00	\$679.01	\$7,900.64	\$3,339.59	\$4,561.05
900 CAMPUS BEAUTIFICATION HS	\$5,648.79	\$0.00	\$0.00	\$0.00	\$5,648.79	\$35.40	\$5,613.39
902 VOCAL HS	\$6,749.88	\$30.00	\$0.00	\$1,177.51	\$5,602.37	\$2,875.28	\$2,727.09
904 YEARBOOK HS	\$38,228.66	\$3,525.00	\$0.00	\$0.00	\$41,753.66	\$0.00	\$41,753.66
905 GPS eSPORTS	\$218.73	\$0.00	\$0.00	\$79.00	\$139.73	\$0.00	\$139.73
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	\$2,428.23	\$0.00	\$0.00	\$0.00	\$2,428.23	\$840.00	\$1,588.23
913 DRAMA HS	\$2,150.14	\$0.00	\$0.00	\$476.25	\$1,673.89	\$900.00	\$773.89
922 COURTESY COMMITTEE ADMIN	\$64.53	\$0.00	\$0.00	\$0.00	\$64.53	\$64.53	\$0.00
925 GENERAL FUND REFUND	\$2,006.03	\$61.11	\$0.00	\$0.00	\$2,067.14	\$0.00	\$2,067.14
927 HALL OF FAME BANQUET	(\$137.93)	\$0.00	\$0.00	\$0.00	(\$137.93)	\$0.00	(\$137.93)
929 DISTRICT SPECIAL OLYMPICS	\$27,683.22	\$2,150.00	\$0.00	\$115.86	\$29,717.36	\$590.00	\$29,127.36
931 TECHNOLOGY INSURANCE ACCOUNT	\$446.99	\$75.00	\$0.00	\$0.00	\$521.99	\$0.00	\$521.99
932 SUMMER SCHOOL HS	\$10,798.55	\$0.00	\$0.00	\$0.00	\$10,798.55	\$0.00	\$10,798.55
933 FAVER C&C	\$129.63	\$0.00	\$0.00	\$0.00	\$129.63	\$0.00	\$129.63
934 TRANSPORTATION C&C	\$1,889.75	\$0.00	\$0.00	\$232.40	\$1,657.35	\$894.50	\$762.85
935 VENDING MACHINE ADMIN	\$666.53	\$0.00	\$0.00	\$0.00	\$666.53	\$365.00	\$301.53
937 FAVER ACTIVITY	\$411.27	\$100.00	\$0.00	\$0.00	\$511.27	\$0.00	\$511.27
940 ADMINISTRATION MISC	\$15,639.44	\$147.39	\$0.00	\$0.00	\$15,786.83	\$1,080.00	\$14,706.83
<b>Total</b>	<b>\$812,894.84</b>	<b>\$49,481.65</b>	<b>\$0.00</b>	<b>\$88,284.71</b>	<b>\$774,091.78</b>	<b>\$177,639.96</b>	<b>\$596,451.82</b>

**Fwd: Community Church Kid's Ministry Bus Request**

2 messages

**Susan Birdwell** <susan.birdwell@guthrie.net>  
 To: Samantha Stewart <samantha.stewart@guthrie.net>

Wed, Jan 3, 2024 at 8:15 AM

----- Forwarded message -----

From: **Kyla Edington** <Kyla@communitychurch.tv>  
 Date: Tue, Jan 2, 2024 at 8:41 AM  
 Subject: Community Church Kid's Ministry Bus Request  
 To: susan.birdwell@guthrie.net <susan.birdwell@guthrie.net>



COMMUNITYCHURCH.TV

December 27<sup>th</sup>, 2023

Guthrie Public Schools  
 C/O Dr. Mike Simpson,

I am inquiring whether Guthrie Public Schools will allow Community Church to rent a school bus at the end of May 2024 to transport 3<sup>rd</sup>-6<sup>th</sup> graders to and from camp. If available, we would need bus drivers to take students to camp on Tuesday and drop them off. The busses would return Friday to pick up the students and bring them back to Community Church. Dates and times are listed below.

**Date:** Tuesday, May 28<sup>th</sup>, 2024. Depart Guthrie (Time TBA, will be in the morning)  
 Transporting 50-60 people from Community Church, 512 E Seward Rd., Guthrie, OK 73044 to Green Country Camp, 136 Garrison St, Disney, OK 74340.

**Date:** Friday, May 31<sup>st</sup>, 2024. Depart Disney, OK at ? am.  
 Transporting 50-60 people from Green Country Camp, 136 Garrison St, Disney, OK 74340 to Community Church, 512 E Seward Rd., Guthrie, OK 73044.

-  
 You can reach me at 405-639-8165 or kyla@communitychurch.tv if you need any more information from me regarding this request.

Thank you for all that you do!

Kyla Edington, Kids Ministry Director Community Church | 405-639-8165  
 Web | communitychurch.tv  
[kyla@communitychurch.tv](mailto:kyla@communitychurch.tv)

--  
 Susan Birdwell  
 Transportation Secretary  
 Guthrie Public Schools  
 (405)282-5919  
*Remember everyone has their own  
 dragons to fight.*

Interquest Detection Canines®  
(Oklahoma)

**Guthrie Public Schools**  
(the District)

This shall serve as an agreement by and between Interquest Detection Canines® and the DISTRICT for substance awareness and detection services for the period of August 1, 2024 through June 30, 2025. It is understood that the DISTRICT has established and communicated a policy clearly defining contraband as all drugs of abuse (in the broadest terms), alcoholic beverages, firearms and ammunition, prescription and over-the-counter medication, and that this policy has been disseminated to all campus locations. Violations are considered inimical to the welfare of students and contrary to the DISTRICT'S desire to foster an atmosphere conducive to safety and education.

INTERQUEST shall provide contraband inspection services utilizing non-aggressive contraband detection canines. Such inspections may be conducted on an unannounced basis under the auspices and direction of the DISTRICT administration with INTERQUEST acting as an agent of the DISTRICT while conducting such inspections. Communal areas, lockers, gym areas, parking lots (automobiles), grounds, and other select areas as directed by DISTRICT officials, shall be subject to inspection. Contraband detected on DISTRICT property is the responsibility of the DISTRICT. Suspected drugs of abuse may be field-tested to provide preliminary or presumptive identification of the drug.

INTERQUEST agrees to provide **6 full day** visits for the contract period. The DISTRICT may increase the total number of visits by notifying INTERQUEST in writing. The cost for each visit will be **\$525.00 per team**. Required court testimony on behalf of the DISTRICT will be charged at the same rate. INTERQUEST will invoice for service on a monthly basis at the conclusion of the service month. The DISTRICT agrees to pay for services within thirty (30) days of receipt of such invoice.

INTERQUEST will schedule DISTRICT visits in conjunction with days designated by the DISTRICT as appropriate for visits. The District will provide a school calendar with inappropriate dates for service noted. This calendar will serve as an addendum to the Agreement. All other dates will be considered acceptable for visits. DISTRICT will be responsible for payment for any visit made on any day other than those days noted as unacceptable on the attached school calendar.

INTERQUEST is licensed and registered by the U.S. Department of Justice, Drug Enforcement Administration, and other state regulatory agencies as required.

INTERQUEST DETECTION CANINES®

FOR THE SCHOOL:

\_\_\_\_\_

Printed: \_\_\_\_\_

Misty Carson  
President

DATE: \_\_\_\_\_

Please return one (1) copy of this Agreement and your District calendar. Retain the another copy for school files.

*REPORT OF AUDIT*  
*GUTHRIE SCHOOL DISTRICT #I-1*  
*LOGAN COUNTY - OKLAHOMA*  
*JULY 1, 2022 TO JUNE 30, 2023*

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

OFFICERS

RON PLAGG	PRESIDENT
CHRIS SCHRODER	1 <sup>ST</sup> VICE-PRESIDENT
TINA SMEDLEY	2 <sup>ND</sup> VICE-PRESIDENT
S. JANNA PIERSON	CLERK
GAIL DAVIS	DEPUTY BOARD CLERK
MATT GIRARD	MEMBER
TRAVIS SALLIE	MEMBER
JANA WANZER	TREASURER
DR. MIKE SIMPSON	SUPERINTENDENT

AUDIT BY

S&B CPAS AND ASSOCIATES, PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

LICENSE #14167

GUTHRIE SCHOOL DISTRICT #1-1  
 LOGAN COUNTY - OKLAHOMA  
 JULY 1, 2022 TO JUNE 30, 2023

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GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

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***S & B CPAs & Associates, PLLC***  
***302 North Independence, Suite 103***  
***Enid, Oklahoma 73701***  
***580-255-8651***

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education  
Guthrie School District #1-1  
Logan County, Oklahoma

**Report on the Audit of Financial Statements**

**Opinions**

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Guthrie School District #1-1, Logan County, Oklahoma, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the combined financial statements referred to above 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, 2023, and the revenues collected and expenditures paid and encumbered for the year then ended, on the regulatory basis of accounting described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statements referred to above 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, 2023, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

**Basis for Opinions**

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. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Qualified Opinion on Regulatory Basis of Accounting**

As discussed in Note 1, the financial statements referred to above do not include the general fixed asset account group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education noted above. The amount that should be recorded in the general fixed asset account group is not known.

**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 determinable, are presumed to be material and pervasive.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 of 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Guthrie School District #1-1, Logan County, Oklahoma's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and the schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the accompanying table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024, 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, and grant agreements, and other matters. The purpose of that report is solely 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 effectiveness of Guthrie School District #1-1, Logan County, Oklahoma's 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.

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
January 8, 2024

*Guthrie School District No. 1, Logan County, Oklahoma  
 Combined Statement of Assets, Liabilities and Fund Balances  
 Regulatory Basis - All Fund Types and Account Groups  
 June 30, 2023*

EXHIBIT A

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	June 30, 2023
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 4,167,544	\$ 1,810,867	\$ 0	\$ 13,067,581	\$ 714,977	\$ 0	\$ 19,760,969
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	3,929,761	0	0	3,929,761	7,859,523
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	15,695,239	15,695,239
Amounts to be Provided For Capitalized Lease Agreements	0	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 4,167,544</u>	<u>\$ 1,810,867</u>	<u>\$ 3,929,761</u>	<u>\$ 13,067,581</u>	<u>\$ 714,977</u>	<u>\$ 19,625,000</u>	<u>\$ 43,315,730</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Warrants Payable	\$ 594,640	\$ 52,424	\$ 0	\$ 0	\$ 27,622	\$ 0	\$ 674,687
Reserve for Encumbrances	215,250	203,136	0	0	0	0	418,386
Due to Activity Groups	0	0	0	0	649,931	0	649,931
General Obligation Bonds Payable	0	0	0	0	0	19,625,000	19,625,000
Capitalized Lease Obligations Payable	0	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>\$ 809,890</u>	<u>\$ 255,560</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 677,553</u>	<u>\$ 19,625,000</u>	<u>\$ 21,368,004</u>
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 3,929,761	\$ 0	\$ 0	\$ 0	\$ 3,929,761
Capital Projects	0	0	0	13,067,581	0	0	13,067,581
Building Programs	0	596,896	0	0	0	0	596,896
Child Nutrition Programs	0	882,792	0	0	0	0	882,792
Childcare Programs	0	75,619	0	0	0	0	75,619
Gift	0	0	0	0	37,423	0	37,423
Unassigned	3,357,654	0	0	0	0	0	3,357,654
<i>Total Fund Balances</i>	<u>\$ 3,357,654</u>	<u>\$ 1,555,307</u>	<u>\$ 3,929,761</u>	<u>\$ 13,067,581</u>	<u>\$ 37,423</u>	<u>\$ 0</u>	<u>\$ 21,910,304</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,167,544</u>	<u>\$ 1,810,867</u>	<u>\$ 3,929,761</u>	<u>\$ 13,067,581</u>	<u>\$ 714,977</u>	<u>\$ 19,625,000</u>	<u>\$ 43,278,307</u>

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

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Regulatory Basis - All Governmental Fund Types**  
**For the Year Ended June 30, 2023**

EXHIBIT B

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2023
<b>Revenue Collected:</b>					
Local Sources	\$ 7,223,927	\$ 1,362,511	\$ 3,115,359	\$ 285,796	\$ 11,987,593
Intermediate Sources	1,235,680	0	0	0	1,235,680
State Sources	17,212,673	291,971	657	0	17,505,300
Federal Sources	4,959,309	1,261,277	0	0	6,220,586
Non-Revenue Receipts	213,758	16,529	745,129	0	975,417
<i>Total Revenue Collected</i>	<u>\$ 30,845,346</u>	<u>\$ 2,932,288</u>	<u>\$ 3,861,145</u>	<u>\$ 285,796</u>	<u>\$ 37,924,575</u>
<b>Expenditures Paid:</b>					
Instruction	\$ 16,345,837	\$ 0	\$ 0	\$ 0	\$ 16,345,837
Support Services	13,915,143	1,004,430	0	397,240	15,316,813
Operation of Non-Instructional Services	168,496	1,311,031	0	0	1,479,527
Facilities Acquisition and Construction	29,247	0	0	892,365	921,613
Other Outlays	4,583	121,586	0	0	126,169
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	2,525,000	0	2,525,000
Interest and Fiscal Agent Fees	0	0	138,000	0	138,000
<i>Total Expenditures Paid</i>	<u>\$ 30,463,306</u>	<u>\$ 2,437,047</u>	<u>\$ 2,663,000</u>	<u>\$ 1,289,605</u>	<u>\$ 36,852,958</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 382,040</u>	<u>\$ 495,241</u>	<u>\$ 1,198,145</u>	<u>\$ (1,003,809)</u>	<u>\$ 1,071,617</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 3,758</u>	<u>\$ 10,924</u>	<u>\$ 0</u>	<u>\$ (4,007)</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>					
Estopped Warrants	\$ 12,624	\$ 0	\$ 0	\$ 0	\$ 12,624
Bond Proceeds	0	0	0	12,700,000	12,700,000
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 12,624</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,700,000</u>	<u>\$ 12,712,624</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 398,423</u>	<u>\$ 506,165</u>	<u>\$ 1,198,145</u>	<u>\$ 11,692,184</u>	<u>\$ 13,794,916</u>
<i>Fund Balance - Beginning of Year</i>	<u>2,959,232</u>	<u>1,051,437</u>	<u>2,731,617</u>	<u>1,375,396</u>	<u>8,117,681</u>
<i>Fund Balance - End of Year</i>	<u>\$ 3,357,654</u>	<u>\$ 1,557,602</u>	<u>\$ 3,929,761</u>	<u>\$ 13,067,581</u>	<u>\$ 21,912,598</u>

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

*Guthrie School District No. 1, Logan County, Oklahoma*  
**Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances**  
*Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types*  
 For the Year Ended June 30, 2023

EXHIBIT C

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>									
Local Sources	6,378,427	6,378,427	7,223,927	942,609	942,609	1,362,511	2,952,921	2,952,921	3,115,359
Intermediate Sources	1,114,987	1,114,987	1,235,680	0	0	0	0	0	0
State Sources	15,279,317	15,279,317	17,212,673	214,561	214,561	291,971	0	0	657
Federal Sources	6,990,325	6,990,325	4,959,309	2,021,312	2,021,312	1,261,277	0	0	0
Non-Revenue Receipts	0	0	213,758	0	0	0	0	0	745,129
<i>Total Revenue Collected</i>	<u>29,763,056</u>	<u>29,763,056</u>	<u>30,845,346</u>	<u>3,178,481</u>	<u>3,178,481</u>	<u>2,915,758</u>	<u>2,952,921</u>	<u>2,952,921</u>	<u>3,861,145</u>
<b>Expenditures Paid:</b>									
Instruction	18,542,288	18,542,288	16,345,837	0	0	0	0	0	0
Support Services	13,970,000	13,970,000	13,915,143	2,168,537	2,168,537	1,004,430	0	0	0
Operation of Non-Instructional Services	175,000	175,000	168,496	2,061,381	2,061,381	1,311,031	0	0	0
Facilities Acquisition and Construction	30,000	30,000	29,247	0	0	0	0	0	0
Other Outlays	5,000	5,000	4,583	0	0	121,586	5,684,537	5,684,537	2,663,000
Other Uses	0	0	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>32,722,288</u>	<u>32,722,288</u>	<u>30,463,306</u>	<u>4,229,918</u>	<u>4,229,918</u>	<u>2,437,047</u>	<u>5,684,537</u>	<u>5,684,537</u>	<u>2,663,000</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>(2,959,232)</u>	<u>(2,959,232)</u>	<u>382,040</u>	<u>(1,051,437)</u>	<u>(1,051,437)</u>	<u>478,711</u>	<u>(2,731,617)</u>	<u>(2,731,617)</u>	<u>1,198,145</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>0</u>	<u>0</u>	<u>3,758</u>	<u>0</u>	<u>0</u>	<u>10,924</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>									
Estopped Warrants	0	0	12,624	0	0	0	0	0	0
Transfers In	0	0	0	0	0	16,529	0	0	0
Transfers Out	0	0	0	0	0	(2,294)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>12,624</u>	<u>0</u>	<u>0</u>	<u>14,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>(2,959,232)</u>	<u>(2,959,232)</u>	<u>398,423</u>	<u>(1,051,437)</u>	<u>(1,051,437)</u>	<u>503,871</u>	<u>(2,731,617)</u>	<u>(2,731,617)</u>	<u>1,198,145</u>
<i>Fund Balance - Beginning of Year</i>	<u>2,959,232</u>	<u>2,959,232</u>	<u>2,959,232</u>	<u>1,051,437</u>	<u>1,051,437</u>	<u>1,051,437</u>	<u>2,731,617</u>	<u>2,731,617</u>	<u>2,731,617</u>
<i>Fund Balance - End of Year</i>	<u>0</u>	<u>0</u>	<u>3,357,654</u>	<u>0</u>	<u>0</u>	<u>1,555,307</u>	<u>0</u>	<u>0</u>	<u>3,929,761</u>

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

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

1. Significant Accounting Policies

The financial statements of the Guthrie School District #1-1 have been prepared in conformity with another comprehensive basis of accounting required by Oklahoma Statutes. 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 oversight responsibility, especially financial interdependency. A second criterion used in evaluating potential component units is the scope of public service. 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

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.

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 two categories; governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

Fund Description

The following funds are utilized by the Guthrie School District #1-1.

Governmental Fund Types -

General Fund  
Special Revenue Funds  
Debt Service Fund  
Capital Project Fund

Fiduciary Fund Types -

Trust and Agency Fund

NOTES TO COMBINED FINANCIAL STATEMENTS

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 ear-marked 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 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 which includes the Child Nutrition Program.

Special Revenue Funds - The Special Revenue Funds are the District's Building Fund and Child Nutrition 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 the sale of foods and federal and state program reimbursements. Expenditures include costs associated with the daily operations of the District's nutrition program.

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 Project Funds - The Capital Project Funds are the District's Bond Funds and are 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 formal trust agreement, either a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the District is under an obligation to maintain the trust principal. 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.

Agency Fund - The Agency Fund is the school Activity 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. The school Activity Funds can include money which is received from the sale of foods through a school Lunch Fund.

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. Inter-fund eliminations have not been made in the aggregation of this data.



NOTES TO COMBINED FINANCIAL STATEMENTS

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 (OSDE). 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 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.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which requires 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 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, and Debt Service Fund that includes revenues and expenditures.

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.

The unencumbered balance of current fiscal year appropriations and the unexpended reserve appropriations of the previous fiscal year are lapsed and become a part of the beginning fund balance for the succeeding fiscal year.

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

E. 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 disclosures 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.

F. Assets, Liabilities and Fund Equity

Cash, Cash Equivalents and Investments

All monies which are not invested in Certificate of Deposits or United States Treasury Funds are maintained in NOW Checking Accounts or Savings Accounts.

Inventories

The value of consumable inventories at June 30, 2023 is not material to the financial statements.

Fixed Assets and Property, Plant and Equipment

Property and equipment purchases are recorded as capital outlays in the accompanying statements of revenues, expenditures and changes in fund balances. The District does not maintain complete financial records of capital assets purchased which would include depreciation schedules; therefore, a General Fixed Asset Group of Accounts is not presented.

Compensated Absences

The District has elected not to present a liability for compensated absences.

Operating Leases

The District has elected not to present a liability for operating leases. All operating leases contain a mutual ratification clause for both parties; therefore, the District does not consider the obligation to be for a period extending beyond the current fiscal year.

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.

GUTHRIE SCHOOL DISTRICT #I-1  
 LOGAN COUNTY - OKLAHOMA  
 JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

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. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund.

a.) A principal and interest repayment schedule of the outstanding general obligation bond issues at June 30, 2023 is set forth below:

\$11,000,000.00 Building Bonds of 2016

Payment Date	Principal	Rate	Interest	Total
1 Aug 23	\$1,375,000.00	2.00%	\$ 41,250.00	\$1,416,250.00
1 Feb 24	0.00		27,500.00	27,500.00
1 Aug 24	1,375,000.00	2.00%	27,500.00	1,402,500.00
1 Feb 25	0.00		13,750.00	13,750.00
1 Aug 25	<u>1,375,000.00</u>	2.00%	<u>13,750.00</u>	<u>1,388,750.00</u>
	<u>\$4,125,000.00</u>		<u>\$ 123,750.00</u>	<u>\$4,248,750.00</u>

\$3,200,000.00 Combined Purpose Bonds of 2017

Payment Date	Principal	Rate	Interest	Total
1 Oct 23	\$ 400,000.00	2.00%	\$ 13,900.00	\$ 413,900.00
1 Apr 24	0.00		9,900.00	9,900.00
1 Oct 24	400,000.00	1.50%	9,900.00	409,900.00
1 Apr 25	0.00		6,800.00	6,800.00
1 Oct 25	400,000.00	1.65%	6,800.00	406,800.00
1 Apr 26	0.00		3,500.00	3,500.00
1 Oct 26	<u>400,000.00</u>	1.75%	<u>3,500.00</u>	<u>403,500.00</u>
	<u>\$1,600,000.00</u>		<u>\$ 54,300.00</u>	<u>\$1,654,300.00</u>

\$1,200,000.00 Combined Purpose Bonds of 2021

Payment Date	Principal	Rate	Interest	Total
1 Aug 23	\$1,200,000.00	0.40%	\$ 2,400.00	\$1,202,400.00
	<u>\$1,200,000.00</u>		<u>\$ 2,400.00</u>	<u>\$1,202,400.00</u>

GUTHRIE SCHOOL DISTRICT #I-1  
 LOGAN COUNTY - OKLAHOMA  
 JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

\$10,500,000.00 Combined Purpose Bonds of 2022

Payment Date	Principal	Rate	Interest	Total
1 Feb 24	\$ 0.00		\$ 551,362.50	\$ 551,362.50
1 Aug 24	1,165,000.00	3.00%	183,787.50	1,348,787.50
1 Feb 25	0.00		166,312.50	166,312.50
1 Aug 25	1,165,000.00	3.00%	166,312.50	1,331,312.50
1 Feb 26	0.00		148,837.50	148,837.50
1 Aug 26	1,165,000.00	3.00%	148,837.50	1,313,837.50
1 Feb 27	0.00		131,362.50	131,362.50
1 Aug 27	1,165,000.00	3.50%	131,362.50	1,296,362.50
1 Feb 28	0.00		110,975.00	110,975.00
1 Aug 28	1,165,000.00	3.50%	110,975.00	1,275,975.00
1 Feb 29	0.00		90,587.50	90,587.50
1 Aug 29	1,165,000.00	3.50%	90,587.50	1,255,587.50
1 Feb 30	0.00		70,200.00	70,200.00
1 Aug 30	1,165,000.00	4.00%	70,200.00	1,235,200.00
1 Feb 31	0.00		46,900.00	46,900.00
1 Aug 31	1,165,000.00	4.00%	46,900.00	1,211,900.00
1 Feb 32	0.00		23,600.00	23,600.00
1 Aug 32	<u>1,180,000.00</u>	4.00%	<u>23,600.00</u>	<u>1,203,600.00</u>
	<u>\$10,500,000.00</u>		<u>\$2,312,700.00</u>	<u>\$12,812,700.00</u>

\$2,200,000.00 Combined Purpose Bonds of 2022

Payment Date	Principal	Rate	Interest	Total
1 Jun 24	\$ 0.00		\$ 147,000.00	\$ 147,000.00
1 Dec 24	240,000.00	4.00%	49,000.00	249,000.00
1 Jun 25	0.00		44,200.00	44,200.00
1 Dec 25	240,000.00	4.00%	44,200.00	284,200.00
1 Jun 26	0.00		39,400.00	39,400.00
1 Dec 26	240,000.00	4.00%	39,400.00	279,000.00
1 Jun 27	0.00		34,600.00	34,600.00
1 Dec 27	240,000.00	4.00%	34,600.00	274,600.00
1 Jun 28	0.00		29,800.00	29,800.00
1 Dec 28	240,000.00	4.00%	29,800.00	269,800.00
1 Jun 29	0.00		25,000.00	25,000.00
1 Dec 29	240,000.00	5.00%	25,000.00	265,000.00
1 Jun 30	0.00		19,000.00	19,000.00
1 Dec 30	240,000.00	5.00%	19,000.00	259,000.00
1 Jun 31	0.00		13,000.00	13,000.00
1 Dec 31	240,000.00	5.00%	13,000.00	253,000.00
1 Jun 32	0.00		7,000.00	7,000.00
1 Dec 32	<u>280,000.00</u>	5.00%	<u>7,000.00</u>	<u>287,000.00</u>
	<u>\$ 2,200,000.00</u>		<u>\$ 620,000.00</u>	<u>\$ 2,820,000.00</u>

GUTHRIE SCHOOL DISTRICT #I-1  
 LOGAN COUNTY - OKLAHOMA  
 JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

General Long-Term Debt (continued)

Cash Fund Balance

Cash fund balance represents the funds not encumbered by purchase order, legal contracts, and outstanding warrants.

Safeguard of Deposits and Investments

The District's investment policies are governed by state statute. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. The District Treasurer is responsible for maintaining adequate coverage of all funds on deposit through security pledges approved by the Treasurer of the State of Oklahoma.

Deposits and Investments - Custodian Credit Risk - The District's cash deposits and investments at June 30, 2023, were completely insured or collateralized by federal deposit insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name. The District's cash deposits and investments at June 30, 2023 are classified in the following categories:

- (A) Insured by Federal Deposit Insurance.
- (B) Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- (C) Uncollateralized.

	<u>Category</u>			<u>BANK BALANCE</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	
Cash and cash equivalents	\$ 250,000.00	\$44,963,000.00	\$ 0.00	\$45,213,000.00
Investments	0.00	0.00	0.00	0.00
<b>Total</b>	<u>\$ 250,000.00</u>	<u>\$44,963,000.00</u>	<u>\$ 0.00</u>	<u>\$45,213,000.00</u>

G. 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.

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 and 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 program. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

Property Tax Revenue

The District is authorized by state law to levy property taxes which consists 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 the 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.

Inter-fund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed. Any legally authorized transfers are treated as operating transfers and are included in the results of the Government Funds. Transfers between the Agency Funds (Activity Funds) and the Governmental Fund Types (General Fund) are shown as operating transfers into the Governmental Fund Types (General Fund) only. No transfer is shown out from the Agency Funds as they are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

2. Risk Management

Liabilities Protection Plan

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; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The School also participates in a risk pool for Workers' Compensation coverage in which there is transfer or pooling risks among the participants of that pool. In accordance with professional standards, the District reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to them during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the District's losses for the last five years. OSAG provides coverage in the excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use their loss fund in three years, it is returned to them with no interest.

The District is also a member of the Oklahoma Public School Unemployment Compensation Program. In this program, the District is required to make a deposit based on past experience for potential unemployment claims. The funds for each District are kept separate. The money contributed by each District does not earn interest and is fully insured. If the District has claims in excess of the amount of their account, they would be liable for the excess.

GUTHRIE SCHOOL DISTRICT #I-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

NOTES TO COMBINED FINANCIAL STATEMENTS

Surety Bonds

Jana Wanzer, District Treasurer, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 601090332, dated July 1, 2022 to July 1, 2023.

Dr. Mike Simpson, Superintendent, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 5057390, dated July 1, 2022 to July 1, 2023.

Michelle Chapple, Chief Financial Officer, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 5057390, dated July 1, 2022 to July 1, 2023.

Linda Campbell, Payroll, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 5057390, dated July 1, 2022 to July 1, 2023.

Tamie Jones, Encumbrance Clerk, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 5057390, dated July 1, 2022 to July 1, 2023.

Anita Paul, Activity Fund, is bonded with the Ohio Casualty Insurance Company, in the amount of \$100,000.00. The bond number is 5057390, dated July 1, 2022 to July 1, 2023.

The District maintains a Public Official Position Schedule Bond with Dewart-Gumerson Insurance Agency in the amount of \$2,000.00 each position, unless otherwise indicated. The bond number is 18308367, dated July 1, 2022 to July 1, 2023. The positions covered are as follows:

1. Personnel Clerk
2. Minutes Clerk
3. Clerk of the Board
4. Special Education Secretary
5. Federal Programs Secretary
6. Administration Office Receptionist
7. Principal (8)
8. Secretary (8)
9. Transportation Director
10. Maintenance Director
11. Athletic Director
12. Assistant Principal (8)
13. Child Nutrition Secretary
14. Cafeteria Cashiers & Managers

The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System"), which is a cost-sharing, multiple-employer public employee retirement system (PERS). Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public educational institutions who work at least 20 hours per week. A participant's date of membership is the date the first contribution is made to the System. The System is administered by a board of trustees which acts as a fiduciary for investing the funds and governing the administration of the System. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

A participant with 5 years of creditable service may retire with a normal retirement allowance at the age of sixty-two or with reduced benefits as early as age fifty-five. 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 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 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 District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.5% of applicable compensation for the year ended June 30, 2020. An additional 7.9% of compensation is required for federal grants. The District is allowed by the Oklahoma Teachers Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating member is 7% up to a maximum compensation level.

The total contributions for employees of Guthrie School District #1-1 covered by the System for the year 2023, 2022 and 2021 were \$1,694,421.00, \$1,668,774.00 and \$1,622,796.00, respectively.

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 the future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts.

The Oklahoma Teacher Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The System issues an independent financial report, financial statements, and required supplementary information that may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152 or by calling 405-521-2387.

#### 4. 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.

#### 5. Subsequent Events

In October 2023 Administration found a discrepancy in payroll. They noted that an employee had been overpaid, and the Administration has taken the appropriate steps necessary to rectify the situation.



*Guthrie School District No. 1, Logan County, Oklahoma  
Combining Statement of Assets, Liabilities and Fund Balances  
Regulatory Basis - All Special Revenue Funds  
June 30, 2023*

SCHEDULE A-1

<u>ASSETS</u>	<u>Building Fund</u>	<u>Child Nutrition Fund</u>	<u>Childcare Fund</u>	<u>Total June 30, 2023</u>
Cash and Cash Equivalents	\$ 802,694	\$ 932,554	\$ 75,619	\$ 1,810,867
Investments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 802,694</u>	<u>\$ 932,554</u>	<u>\$ 75,619</u>	<u>\$ 1,810,867</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Warrants Payable	\$ 24,112	\$ 28,313	\$ 0	\$ 52,424
Reserve for Encumbrances	<u>181,687</u>	<u>21,449</u>	<u>0</u>	<u>203,136</u>
<i>Total Liabilities</i>	<u>\$ 205,798</u>	<u>\$ 49,762</u>	<u>\$ 0</u>	<u>\$ 255,560</u>
Fund Balances:				
Restricted	<u>\$ 596,896</u>	<u>\$ 882,792</u>	<u>\$ 75,619</u>	<u>\$ 1,555,307</u>
<i>Total Fund Balances</i>	<u>\$ 596,896</u>	<u>\$ 882,792</u>	<u>\$ 75,619</u>	<u>\$ 1,555,307</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 802,694</u>	<u>\$ 932,554</u>	<u>\$ 75,619</u>	<u>\$ 1,810,867</u>

Guthrie School District No. 1, Logan County, Oklahoma  
 Combining Statement of Assets, Liabilities and Fund Balances  
 Regulatory Basis - All Trust and Agency Funds  
 June 30, 2023

SCHEDULE A-2

<u>ASSETS</u>	<u>Activity Fund</u>	<u>Gift Fund</u>	<u>Total June 30, 2023</u>
Cash and Cash Equivalents	\$ 672,312	\$ 42,665	\$ 714,977
Investments	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 672,312</u>	<u>\$ 42,665</u>	<u>\$ 714,977</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Warrants Payable	\$ 22,381	\$ 5,241	\$ 27,622
Due to Activity Groups	<u>649,931</u>	<u>0</u>	<u>649,931</u>
<i>Total Liabilities</i>	<u>\$ 672,312</u>	<u>\$ 5,241</u>	<u>\$ 677,553</u>
Fund Balances:			
Restricted	<u>0</u>	<u>37,423</u>	<u>37,423</u>
<i>Total Fund Balances</i>	<u>\$ 0</u>	<u>\$ 37,423</u>	<u>\$ 37,423</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 672,312</u>	<u>\$ 42,665</u>	<u>\$ 714,977</u>

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Regulatory Basis - Special Revenue Funds**  
**For the Year Ended June 30, 2023**

SCHEDULE B-1

	Building Fund	Child Nutrition Fund	Childcare Fund	Total June 30, 2023
<b>Revenue Collected:</b>				
Local Sources	\$ 996,928	\$ 365,582	\$ 0	\$ 1,362,511
Intermediate Sources	0	0	0	0
State Sources	143,560	148,410	0	291,971
Federal Sources	0	1,261,277	0	1,261,277
Non-Revenue Receipts	0	0	0	0
	<b>Total Revenue Collected</b>	<b>\$ 1,775,270</b>	<b>\$ 0</b>	<b>\$ 2,915,758</b>
<b>Expenditures Paid:</b>				
Instruction	\$ 0	\$ 0	\$ 0	\$ 0
Support Services	1,004,430	0	0	1,004,430
Operation of Non-Instructional Services	0	1,311,031	0	1,311,031
Facilities Acquisition and Construction	0	0	0	0
Other Outlays	0	121,586	0	121,586
Other Uses	0	0	0	0
Repayments	0	0	0	0
Interest Paid and Bank Charges	0	0	0	0
	<b>Total Expenditures Paid</b>	<b>\$ 1,432,617</b>	<b>\$ 0</b>	<b>\$ 2,437,047</b>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<b>\$ 136,059</b>	<b>\$ 342,653</b>	<b>\$ 0</b>	<b>\$ 478,711</b>
<b>Adjustments to Prior Year Encumbrances</b>	<b>\$ 10,229</b>	<b>\$ 695</b>	<b>\$ 0</b>	<b>\$ 10,924</b>
<b>Other Financing Sources (Uses):</b>				
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	16,529	0	16,529
Transfers Out	0	(2,294)	0	(2,294)
	<b>Total Other Financing Sources (Uses)</b>	<b>\$ 14,235</b>	<b>\$ 0</b>	<b>\$ 14,235</b>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<b>\$ 146,288</b>	<b>\$ 357,583</b>	<b>\$ 0</b>	<b>\$ 503,870</b>
<i>Fund Balance - Beginning of Year</i>	<b>450,608</b>	<b>525,209</b>	<b>75,619</b>	<b>1,051,437</b>
<i>Fund Balance - End of Year</i>	<b>\$ 596,896</b>	<b>\$ 882,792</b>	<b>\$ 75,619</b>	<b>\$ 1,555,307</b>

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Budget and Actual - Regulatory Basis - Special Revenue Funds**  
**For the Year Ended June 30, 2023**

SCHEDULE C-1

	Building Fund			Child Care Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>						
Local Sources	911,204	911,204	996,928	\$ 0	\$ 0	\$ 0
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	143,560	0	0	0
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>911,204</u>	<u>911,204</u>	<u>1,140,489</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures Paid:</b>						
Instruction	0	0	0	\$ 0	\$ 0	\$ 0
Support Services	1,361,812	1,361,812	1,004,430	75,619	75,619	0
Operation of Non-Instructional Services	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	0
Other Outlays	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>1,361,812</u>	<u>1,361,812</u>	<u>1,004,430</u>	<u>\$ 75,619</u>	<u>\$ 75,619</u>	<u>\$ 0</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>(450,608)</u>	<u>(450,608)</u>	<u>136,059</u>	<u>\$ (75,619)</u>	<u>\$ (75,619)</u>	<u>\$ 0</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>0</u>	<u>0</u>	<u>10,229</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>						
Estopped Warrants	0	0	0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>(450,608)</u>	<u>(450,608)</u>	<u>146,288</u>	<u>\$ (75,619)</u>	<u>\$ (75,619)</u>	<u>\$ 0</u>
<i>Fund Balance - Beginning of Year</i>	<u>450,608</u>	<u>450,608</u>	<u>450,608</u>	<u>75,619</u>	<u>75,619</u>	<u>75,619</u>
<i>Fund Balance - End of Year</i>	<u>0</u>	<u>0</u>	<u>596,896</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,619</u>

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances**  
**Budget and Actual - Regulatory Basis - Special Revenue Funds**  
**For the Year Ended June 30, 2023**

SCHEDULE C-1

	Child Nutrition Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>						
Local Sources	\$ 31,405	\$ 31,405	\$ 365,582	\$ 942,609	\$ 942,609	\$ 1,362,511
Intermediate Sources	0	0	0	0	0	0
State Sources	214,561	214,561	148,410	214,561	214,561	291,971
Federal Sources	2,021,312	2,021,312	1,261,277	2,021,312	2,021,312	1,261,277
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 2,267,278</u>	<u>\$ 2,267,278</u>	<u>\$ 1,775,270</u>	<u>\$ 3,178,481</u>	<u>\$ 3,178,481</u>	<u>\$ 2,915,758</u>
<b>Expenditures Paid:</b>						
Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Support Services	731,106	731,106	0	2,168,537	2,168,537	1,004,430
Operation of Non-Instructional Services	2,061,381	2,061,381	1,311,031	2,061,381	2,061,381	1,311,031
Facilities Acquisition and Construction	0	0	0	0	0	0
Other Outlays	0	0	121,586	0	0	121,586
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 2,792,487</u>	<u>\$ 2,792,487</u>	<u>\$ 1,432,617</u>	<u>\$ 4,229,918</u>	<u>\$ 4,229,918</u>	<u>\$ 2,437,047</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (525,209)</u>	<u>\$ (525,209)</u>	<u>\$ 342,653</u>	<u>\$ (1,051,437)</u>	<u>\$ (1,051,437)</u>	<u>\$ 478,711</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,229</u>
<b>Other Financing Sources (Uses):</b>						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	16,529	0	0	16,529
Transfers Out	0	0	(2,294)	0	0	(2,294)
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,235</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,235</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ (525,209)</u>	<u>\$ (525,209)</u>	<u>\$ 356,888</u>	<u>\$ (1,051,437)</u>	<u>\$ (1,051,437)</u>	<u>\$ 503,176</u>
<i>Fund Balance - Beginning of Year</i>	<u>525,209</u>	<u>525,209</u>	<u>525,209</u>	<u>1,051,437</u>	<u>1,051,437</u>	<u>1,051,437</u>
<i>Fund Balance - End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 882,097</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,554,612</u>

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Equity**  
**Regulatory Basis - Activity Fund**  
**June 30, 2023**

**SCHEDULE D-1**

<b><u>ASSETS</u></b>	<b>School Activity Fund</b>
Cash	\$ 672,312
Investments	0
<i>Total Assets</i>	<u>\$ 672,312</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>	
Liabilities:	
Checks Payable	\$ 22,381
Due To Activity Groups	<u>649,931</u>
<i>Total Liabilities</i>	<u>\$ 672,312</u>
Fund Equity:	
Unassigned	<u>\$ 0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 672,312</u>

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Changes in Assets and Liabilities**  
**Regulatory Basis - Activity Fund**  
**For the Year Ended June 30, 2023**

**SCHEDULE D-2**

<b>ACTIVITIES</b>	<b>Balance July 1, 2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2023</b>
Central Faculty	\$ 174	\$ 147	\$ 194	\$ 127
Central Activity	19,644	87,942	78,714	28,872
Central PTO	9,021	10,264	7,892	11,393
Cotteral PTO	9,823	11,648	8,497	12,974
Cotteral Activity	11,978	22,583	20,721	13,840
Cotteral Faculty	450	284	112	622
Fogarty Parents Org	8,903	8,252	9,026	8,129
Fogarty Activity	14,811	52,987	50,412	17,386
Fogarty Faculty	74	134	0	208
Elem Snack Grant	1,399	41	410	1,030
Gues Activity	22,187	48,813	41,815	29,185
Gues Faculty	634	383	289	728
Gues Honor Choir	526	0	0	526
Gues Parents Org	14,083	4,331	12,909	5,505
GHS Special Kids	39	9,000	14	9,025
Art Junior High	29	0	0	29
JH Builders Club	164	0	0	164
Athletics Junior High	5,600	18,622	21,465	2,757
Golf Junior High	4,537	3,000	3,139	4,398
FHA Junior high	1,413	3,266	3,167	1,512
Honor Society Jr High	3,024	1,350	1,235	3,139
Jr High Account	1,610	1,024	1,210	1,424
Jr High Faculty	917	3,581	2,279	2,219
Library Jr High	1,746	2,377	2,377	1,746
NJHS State President	19,837	1,150	8,051	12,936
Cheerleaders Jr High	2,861	625	1,225	2,261
Stuco Jr High	2,900	680	1,295	2,285
T. S.A. Jr High	153	2,086	1,503	736
Yearbook Jr High	7,841	3,598	4,106	7,333
Jr High Academic Team	171	0	0	171
Charter Oak Activity	33,375	69,336	59,710	43,001
Charter Oak PTO	12,233	24,263	20,823	15,673
Charter Oak Faculty	148	330	245	233
Academic Team HS	41	125	91	75
Art Club HS	6,592	1,980	2,610	5,962
Athletics HS	23,420	204,755	194,296	33,879
HS Cheer	1,928	17,228	15,117	4,039
Football Camp	9,936	4,900	4,055	10,781
Tennis Booster HS	23,409	17,807	15,938	25,278
GHS Library	239	0	0	239
GHS Link Crew	426	360	390	396
Band (Operating) HS	23,341	65,260	72,929	15,672
Class of 2021 HS	569	0	569	0
Class of 2017 HS	1,716	0	1,716	0
Class of 2023 HS	0	7,866	7,757	109
GHS Alumni Account	13,359	1,947	0	15,306

SCHEDULE D-2

**Guthrie School District No. 1, Logan County, Oklahoma**  
**Combining Statement of Changes in Assets and Liabilities**  
**Regulatory Basis - Activity Fund**  
**For the Year Ended June 30, 2023**

<b>ACTIVITIES</b>	<b>Balance</b>		<b>Balance</b>	
	<b>July 1, 2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>June 30, 2023</b>
Class of 2022 HS	\$ 1,378	\$ 0	\$ 1,378	\$ 0
Class of 2024 HS	2,246	1,780	950	3,076
Class of 2025 HS	2,074	1,190	586	2,678
Class of 2026 HS	0	3,540	1,206	2,334
English Club	840	155	258	737
Courtesy Committee HS	304	733	765	272
HS Student Pantry	12,594	500	2,314	10,780
FFA 4H Booster Club HS	21,521	69,847	54,312	37,056
FFA HS	14,796	208,351	210,701	12,446
FCCLA (FHA) HS	3,990	10,955	8,462	6,483
Foreign Language Span	4,668	4,752	5,427	3,993
XC Bluecrew	4,894	14,411	12,120	7,185
Lady Jays Basketball	2,034	308	1,909	433
Guthrie Running Club HS	6	2,876	2,701	181
Heritage Club HS	681	558	1,067	172
High School Account	16,645	7,991	12,547	12,089
Student Support HS	2,979	3,565	1,716	4,828
Honor Society HS	5,466	1,885	791	6,560
Key Club HS	391	442	726	107
Speech HS	503	3,445	869	3,079
Stem Club	5	0	0	5
Mu Alpha Theta HS	8,680	5,363	3,068	10,975
HS Prom Account	10,118	12,000	4,373	17,745
JROTC HS	8,308	8,014	12,180	4,142
Soccer Club HS	12,227	21,459	15,485	18,201
Science Club HS	7,460	5,165	6,428	6,197
Student Council HS	19,790	35,609	46,995	8,404
Campus Beautification	2,599	3,495	2,880	3,214
Vocal HS	9,325	14,515	14,233	9,607
Yearbook HS	24,532	19,718	4,381	39,869
GPS eSports	0	990	0	990
Hs Memorial Fund	74	0	0	74
Vocal Trip Account HS	58	0	0	58
FFA Building Fund	2,228	300	100	2,428
Drama HS	1,493	4,074	4,412	1,155
Courtesy Committee Ad	225	0	75	150
General Fund Refur d	0	1,769	0	1,769
Hall of Fame Banquet	432	0	320	112
Special Olympics	24,764	14,051	12,656	26,159
Technology Insurance Account	3,174	1,670	3,547	1,297
Summer School HS	0	10,524	0	10,524
Faver C&C	407	29	0	436
Transportation C&C	2,928	6,459	7,386	2,001
Vending Machine Admin	725	218	358	585
Faver Activity	86	0	0	86
Native American Parent	206	1	207	0
Administration Misc	15,400	6,593	6,037	15,956
C.N. Clearing Acct	0	0	0	0
	<u>\$ 570,535</u>	<u>\$ 1,223,625</u>	<u>\$ 1,144,229</u>	<u>\$ 649,931</u>



GUTHRIE SCHOOL DISTRICT #-1  
 LOGAN COUNTY - OKLAHOMA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 ALLOCATIONS & EXPENDITURES  
 07/01/22 to 06/30/23

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/(ACCRUED) OR DEFERRED REVENUE AT JULY 1, 2022	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENTS/ EXPENDITURES	CASH/(ACCRUED) OR DEFERRED REVENUE AT JUNE 30, 2023	INDIRECT COST
<u>U.S. Department of Education -</u>								
<u>Direct Programs</u>								
Title VII Indian Ed	84.060	561	75,136.04	0.00	67,794.05	75,136.04	(7,341.99)	0.00
State Department of Education								
Title I, Part A	84.010	511	790,923.70	(22,254.23)	570,247.23	778,906.02	(230,913.02)	0.00
Title II, Part A	84.367	541/511	143,579.47	0.00	143,579.47	143,579.47	0.00	0.00
Title VI, Part A Stu Supp & Acad Enrich	84.424A	552/511	27,535.84	0.00	27,535.84	27,535.84	0.00	0.00
Title I Consolidated Programs				(22,254.23)	741,362.54	950,021.33	(230,913.02)	0.00
Title VI, Part A Stu Supp & Acad Enrich	84.424A	552	29,981.70	0.00	23,985.19	26,983.36	(2,998.17)	0.00
Title III	84.365	572	19,750.24	0.00	17,587.95	18,037.95	(450.00)	0.00
Covid-19, ESSER III-School Counsel	84.425U	722	42,000.00	(1,763.58)	24,814.58	25,543.00	(2,492.00)	0.00
Covid-19, ESSER III-Student Teacher Stipend	84.425U	725	16,023.16	0.00	1,749.00	16,023.16	(14,274.16)	0.00
Covid-19, ESSER III-Science of Reading	84.425U	726	1,607.91	0.00	646.00	1,607.91	(961.91)	0.00
Covid 19, Cares Act - ESSER II	84.425D	793					0.00	0.00
Covid 19, Cares Act - ESSER III - ARP	84.425U	795	4,196,778.33	0.00	2,772,650.89	2,790,903.95	(18,253.06)	0.00
Covid 19, Cares Act - ESSER III Homeless	84.425W	797	18,734.39	0.00	18,733.55	18,734.39	(0.84)	0.00
Covid 19 Total Funds				(1,763.58)	2,818,594.02	2,852,812.41	(35,981.97)	0.00
IDEA-B Prof Dev/District/Flow Through	84.027	613/615/618/621	763,397.64	(95,100.40)	664,614.45	712,978.14	(143,464.09)	0.00
IDEA-B Early Intervening	84.027	623	34,302.68	(36,189.82)	56,428.50	20,238.68	0.00	0.00
IDEA-B High Needs Tier 2	84.027	627	6,398.61	0.00	3,409.63	3,409.63	0.00	0.00
Covid 19, IDEA-B Flow Through ARP	84.027	628	81,129.14	(555.69)	57,762.84	72,677.89	(15,470.74)	0.00
IDEA-B Part B Preschool	84.173	641	27,842.52	(1,684.32)	11,506.85	11,718.50	(1,895.97)	0.00
Covid 19, IDEA-B Part B Preschool ARP	84.027	643	4,975.15	0.00	4,975.15	4,975.15	0.00	0.00
Special Education Cluster				(133,530.23)	798,697.42	825,997.99	(160,830.80)	0.00
Consolidated Administrative Costs	84.010	786	42,387.37	0.00	38,134.82	42,387.37	(4,252.55)	0.00
<u>State Department of Career Technology</u>								
Carl Perkins	84.048	421	45,628.00	(3,025.22)	48,653.22	45,628.00	0.00	0.00
<u>State Department of Rehabilitation Services</u>								
Rehabilitation Services	84.126	456	0.00	0.00	0.00	141.38	(141.38)	0.00
<u>Other Federal Assistance</u>								
Miscellaneous Federal Programs	12.000	770	75,565.86	0.00	337,650.92	75,565.86	262,085.06	0.00
ROTC	12.000	771	77,832.84	0.00	66,848.62	77,832.84	(10,984.22)	0.00
<u>U.S. Department of Agriculture -</u>								
<u>Child Nutrition</u>								
Covid 19, Supply Chain Assistance	10.555	759	96,859.24	0.00	96,859.24	93,944.70	2,914.54	0.00
National School Lunch Program	10.555	763	917,351.73	0.00	917,351.73	924,602.46	(7,250.73)	0.00
School Breakfast Program	10.553	764	243,930.90	0.00	234,045.41	43,263.52	190,781.89	0.00
Summer Food	10.559	766	9,885.49	0.00	9,885.49	9,885.49	0.00	0.00
Child Nutrition Cluster				0.00	1,258,141.87	1,071,696.17	186,445.70	0.00
Covid 19, P-EBT Local Admin Funds	10.649	760	3,135.00	0.00	3,135.00	1,723.48	1,411.52	0.00
Commodity Distribution (Non-Cash)	10.565	N/A	137,388.54	0.00	137,388.54	137,388.54	0.00	0.00
Total Child Nutrition Program				0.00	1,398,665.41	1,209,084.71	186,445.70	0.00
TOTAL FEDERAL FINANCIAL ASSISTANCE				(160,573.26)	6,357,974.16	6,201,352.72	(3,951.82)	0.00

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
ALLOCATIONS & EXPENDITURES  
07/01/22 to 06/30/23

NOTE 1: The Schedule of Expenditures of Federal Awards was prepared using the same accounting policies used in preparing the District's financial statements.  
The District's policy is to recognize expenditures when encumbered (contracted for) rather than at the time the related fund liability is incurred.

NOTE 2: The District policy is to expend Child Nutrition federal, state and local revenues, in that order, during each fiscal year. If there are any unexpended federal or state funds remaining at the end of a fiscal year, those funds will be expended during the next fiscal year, prior to the utilization of current year funding.

NOTE 3: The amount shown as received and expended in the Child Nutrition for commodities represents a nonmonetary value of the food commodities received.  
Therefore, the total revenues and expenditures do not agree with the financial statements by this amount.

NOTE 4: Indirect Costs are included in the total expenditures.

NOTE 5: The District has elected not to use the 10% de Minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6: The District reports they did not receive any federally funded personal protective equipment (PPE).

*S & B CPA's & Associates, PLLC*  
*302 North Independence, Suite 103*  
*Enid, Oklahoma 73701*  
*580-265-8651*

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

The Honorable Board of Education  
Guthrie School District #1-1  
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 #1-1, Logan County, Oklahoma, (the District) as listed in the Table of Contents, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's combined financial statements, and have issued our report thereon dated January 8, 2024, which was adverse with respect to the presentation of the financial statements in conformity with the accounting principles generally accepted in the 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 of the financial statements, 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 opinion 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 a 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 Guthrie School District #-1, Logan County, Oklahoma'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
January 8, 2024

***S & B CPA's & Associates, PLLC***  
***302 North Independence, Suite 103***  
***Enid, Oklahoma 73701***  
***580-265-8651***

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY *THE UNIFORM GUIDANCE*

Honorable Board of Education  
Guthrie School District #-1  
Logan County, Oklahoma

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Guthrie School District #-1, Logan County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

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, 2023.

**Basis for Opinion on Each Major Federal Program**

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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

**Auditor's Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on 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 internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. 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.

*S & B CPAs & Associates, PLLC*

S & B CPAs & Associates, PLLC  
January 8, 2024

GUTHRIE ISD NO. 3, LOGAN COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2023

**SECTION 1**

Financial Statements

**Summary of Auditor's Results**

- |   |  |
|---|--|
| 1. Type of auditor's report issued<br>With respect to conformity with<br>Generally Accepted Accounting Principles | Adverse  |
| With respect to the use of Regulatory<br>basis of accounting and the omission<br>of the general fixed asset group | Qualified - due to omission<br>of the general fixed<br>asset group |
| 2. Internal Control over financial reporting:   |  |
| a. Material weaknesses identified?  | No   |
| b. Significant deficiencies identified not considered to be material weaknesses?                                  | None reported  |
| c. Noncompliance material to the financial statements noted?  | No   |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be a material weakness?                          | None reported |
| 2. Type of auditor's report issued on compliance for major programs:                                      |               |
| Unqualified   |               |
| 3. Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance. |               |
| None reported   |               |
| 4. Identification of major programs:  |               |
| <u>Name of Federal Program</u>  | <u>CFDA#</u>  |
| Title I Part A, Title II Part A, Title IV Part A  |               |
| COVID 19, Cares Act - ESSER II  | 84.425W       |
| COVID 19, Cares Act - ESSER III - ARP   | 84.425U       |
| IDEA-B Flowthrough, Early Intervening, High Needs   | 84.027        |
| IDEA-B Preschool  | 84.173        |
| Federal Lunches, Breakfasts, Summer Food,<br>Supply Chain   |               |
| 5. Dollar Threshold used to distinguish between Type A and Type B programs:                               |               |
| \$750,000   |               |
| 6. Auditee qualified as a low-risk auditee?   |               |
| No  |               |

**SECTION 2**

**Financial Statement Findings:**

None Reported

**SECTION 3**

**Major Federal Award Programs Findings**

None Reported

GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

DISPOSITION OF PRIOR YEAR FINDINGS  
JUNE 30, 2023

No reportable conditions were noted during the 2021-22 fiscal.



GUTHRIE SCHOOL DISTRICT #1-1  
LOGAN COUNTY - OKLAHOMA  
JULY 1, 2022 TO JUNE 30, 2023

PRIOR YEAR AUDIT EXCEPTIONS AND RECOMENDATIONS

All prior year audit exceptions have since been resolved unless they are presented in the current year audit exceptions and recommendations followed by "A similar exception was presented in the previous years audit report".





# Guthrie Public Schools

## School Calendar 2024-2025

**August**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**September**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**October**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**November**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**December**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

1st Quarter     **40+4**  
 2nd Quarter    **43+1**  
 3rd Quarter     **47+2**  
 4th Quarter    **43**  
 173 Days Taught  
 7 Professional Days  
 180 Days Total  
 \*School will be dismissed  
 if not used for bad weather

**AUGUST**  
 12,13, & 14 Teacher In-Service  
 15 - First Day of Classes

**SEPTEMBER**  
 2 - Labor Day  
 23 - Professional Day

**OCTOBER**  
 11 - End of First Quarter  
 11 - Homecoming (2:10 PM Dismissal)  
 10 & 15 - P/T Conf (All Sites)  
 17 and 18 Fall Break  
 21 - Professional Day

**NOVEMBER**  
 25-29 - Thanksgiving Break

**DECEMBER**  
 20- End of 2nd Quarter  
 Dec 23 - Jan. 3 Winter Break

**JANUARY**  
 6 - Professional Day  
 7 - Classes Resume  
 20 - Martin Luther King Day

**FEBRUARY**  
 17 - Teacher In-Service

**MARCH**  
 6 & 11 - P/T Conf (All Sites)  
 14 - End of 3rd Quarter  
 17-21 Spring Break

**April**  
 11 - Snow Make-Up Day 1\*  
 18 - Snow Make-Up Day 2\* (Easter)

**MAY**  
 23 - Last Day of Classes  
 26 - Memorial Day

Administration - 282-8900  
 High School - 282-5906  
 Faver Alternative - 282-5941  
 Junior High - 282-5936  
 Upper Elementary - 282-5924  
 Fogarty Elementary - 282-5932  
 Charter Oak Elementary - 282-5964  
 Cotteral Elementary - 282-5928  
 Central Elementary - 282-0352  
 Child Nutrition - 282-5952  
 Maintenance - 282-5944  
 Technology - 282-5959  
 Transportation - 282-5919

**January**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**February**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

**March**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**April**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**May**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- Professional Day
- Vacation Day
- Parent/Teacher Conferences  
(4:00 p.m. - 7:00 p.m.)
- Snow Make-Up Day  
(To be used in numbered order  
if days are needed)

**NOTE: Any additional inclement weather days will be made up at the end of the school year**



## Board of Education Personnel Reports January 8, 2024

### Employment Request

<u>Classification Certified</u> Name	Site	Teaching Assignment	First Work Day	Hrs. Per Day	Replacing
Harrison, Nora	GUES	6 <sup>th</sup> Gr. ELA	01-08-24	6	Jessica McMahon

<u>Classification Support</u> Name	Site	Assignment	First Work Day	Pay Grade	Hrs. Per Day	Replacing
Carpenter, Elizabeth	CO	SpEd Para	12-11-23	6	7.5	Tristin Volkert
Duck, Seth	Trans.	Rte. Driver	01-08-24	13	6	Rebecca Carlile
Espey, Pamela	Central	SpEd Para	01-03-24	3	7.5	Veronica Cruz
Sackett, Shaughn	Tech	Tech I	01-03-24	10	8	NP

### FMLA Requests

Certified:

Support:

### Transfer of Position Report

<u>Classification Certified</u> Name	Transferred From	Transferred To	Replacing
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<u>Classification Classified</u> Name	Transferred From	Transferred To	Replacing
Cook, Jami	Cotteral – Caf. 7 hrs/day	CO – Caf. 6.5 hrs/day	Kyla Dolph
Cruz, Veronica	Central – SpEd Para	CO – SpEd Para	NP
Smith, Patricia	JH – Caf. 7.5 hrs/day	CO – 6.0 hrs/day	Anne Willis

### Separation of Employment

<u>Classification Certified</u> Name	Site	Teaching Assignment	Reason for Separation	Effective Date
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<u>Classification Classified</u> Name	Site	Position	Reason for Separation	Effective Date
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**Extra Duty Assignments**

<b>Name</b>	<b>Description</b>	<b>Site</b>	<b>Begin</b>	<b>Annual Salary</b>
Dutcher, Josh	JH Girls' Soccer - Head Coach	JH	12/11/2023	\$1,500.00
Foster, Charles	9th Gr. Girls' Basketball Coach	HS	12/11/2023	\$1800.00
Gann, Tyler	HS Boys' Soccer - Asst. Coach	HS	12/11/2023	\$1500.00
Maxwell, Easton	9th Gr. Boys' Basketball Coach	HS	12/11/2023	\$1800.00

**Extra Assignment Contract**

<b>Name</b>	<b>Description</b>	<b>Site</b>	<b>Begin</b>	<b>Semester Salary</b>
Dement, Tiffany	Physical Science Supervision	HS	1/3/2024	\$4500.00

Guthrie Public Schools  
Property Committee Meeting  
January 3, 2024 5:00 p.m.

Attending Members: Dr. Mike Simpson, Carmen Walters, John Hancock, Dr. Michelle Chapple, Cody Thompson, Ron Plagg, Janna Pierson, Travis Sallee, and Linda Skinner.

**Cody Thompson spoke on the following items:**

**Expenditure Reports:**

- Summarized December expenses for Maintenance and Transportation
- Comparison of 2023/24 expenditures to 2022/23

**Current Projects:**

- Completed 75 Maintenance work orders, 16 Transportation work orders and handled 44 Activity trips work orders for the month.
- An Energy Saving Shutdown Audit was conducted with at all sites. We had the best shutdown with only 14 faults for the district. The audit findings were sent to each site Principal.
- Repairs were made to fire alarm systems at Charter Oak, HS, and Jr High.
- OSAG met with school principals to begin the implementation of our Occupational Safety Program to create awareness with all employees regarding work related injuries.
- Had a Long Range Planning meeting on Dec. 14th and toured the High School but was cut short when a member experienced a medical emergency. Will be combining the Athletic facilities when the remaining sites are toured.
- Maintenance Dept. created new parking areas on the north and south sides of Cotteral for staff and visitors during construction. Cotteral staff was informed of the changes before break which made the first day back go smoothly.
- Currently have 8 bus driver positions and 1 monitor position open. Also have 2 bus drivers on medical leave for an extended time.

**Future Projects:**

- Getting quotes to replace stage curtains at Fogarty
- Possibly moving the sound and projector to the back of the Auditorium at Fogarty
- Continue floor work at the HS and GUES
- Do extensive floor work in Fogarty classrooms and gym
- Replace sidewalk from Fogarty parking to the main building
- Make possible upgrades & repairs to 213 E. Vilas house
- Make major repairs to the roof drain system on the north side of the HS
- Install plumbing shut-off valves at strategic areas of each school
- HVAC projects:
  - Replace units as needed
  - Replace unit for the Faver BOC building
  - Install new unit for Central server room
  - Replace units to the main stage & south café unit at the HS
  - Add heaters to areas that we currently place portable heaters
- Replace carpet in GUES office areas
- Replace current carpet in the HS wrestling dressing room with tile, repair

- the walls, and repaint the dressing room and restroom areas
- Landscape work in front of the HS and between the main building and annex
- Prepare to move the portable buildings at Cotteral once the construction of the new school is completed.

**District Property Projects:**

**Bond Project – New Cotteral Elementary – The groundbreaking ceremony was held on December 13<sup>th</sup> for the start of construction. Crossland’s installed security fencing around the construction site and the new parking area located on the SW corner of Cleveland and N. 20<sup>th</sup>. Crossland’s will use the parking area for their office and an area to store all the building materials and equipment. The main construction of the new Cotteral Elementary began January 3<sup>rd</sup>, 2024.**

**Bond Project – ESSER/ARPA Funds**

JH Tuckpointing to the exterior of the main building – **Completed**  
 Outside window installation – **Lambert Construction is working on 1 item on the punch list which is a window in the A floor girls restroom.**

JH HVAC Classroom projects – **Completed – need to do a punch list**

HS Restroom Renovations – **A punch list has been created and Lambert Construction is working on completing punch list items. The caps on all the toilets in the girl’s North restroom were reattached and fastened down over Winter Break. Lambert Construction has agreed to the 2-year warranty as requested.**

The proposed school calendar for 2024-2025 was discussed regarding the addition of Professional Days to help assist the new hire teachers.



**Guthrie Public Schools**  
**Finance Committee Meeting**  
**January 4, 2024**

In attendance: Mr. Chris Schroder, Ms. Gail Davis, Ms. Tina Smedley, Dr. Mike Simpson, Ms. Carmen Walters, Dr. Michelle Chapple, Mr. John Hancock, Ms. Angie Young, Ms. Tamie Jones

**Dr. Chapple** welcomed all in attendance with a New Year's greeting before presenting the following:

**Revenues and Expenditures for General, Building and Child Nutrition Funds as of December 31, 2023**

Information was presented

**Fund Balance Projections as of December 31, 2023**

Information was presented

**Discussion – Mid Term State Aid Allocation**

Information was discussed

**Approval of Audit Report 2022-2023 from S&B Accounting**

Information was presented

**Mr. Hancock** presented the following:

**Approval of 2024-2025 School Calendar**

Information was presented

**Approval of Agreement with Interquest Detection Canines for 2024-2025**

Information was presented

## Curriculum Committee Meeting Minutes

January 4, 2024

5:00 PM

GPS Administration Board Room

### In Attendance:

Dr. Mike Simpson, Carmen Walters, John Hancock, Angie Young, Gail Davis, Tina Smedley, Matt Girard, Gina Wright

### Agenda Items Discussed:

#### Ms. Walters

Ms. Walters went over the RSA Allocation. The amount for this year is \$72,934.40 compared to last year being \$75,374.44. Funding is based on the number of students that are at risk. She explained that the amount decreased due to the number of students decreasing that were at risk. Ms. Walters included her spreadsheet containing data from last year in comparison to this year.

Ms. Walters discussed the new RSA Required Professional Development for All Pre-K through 5th Grade Teachers in the Science of Reading and included the Science of Reading Professional Development List of Approved Programs.

Next, Ms. Walters spoke about the Professional Development Day being on February 19th and that there will be trauma training. Questions and comments were given after the previous training so improvements can be made pertaining to elementary and then pertaining to secondary. This day will be split between the two with secondary in the first half of the day and elementary in the second half of the day.

Ms. Walters also discussed with the committee the Teacher of the Year video and announcement of District Teacher of the Year for February 12th's board meeting.

#### Mr. Hancock

Mr. Hancock brought to the meeting a draft of the 2024-2025 District Calendar. There were minimal changes with one exception being two instructional days removed and added two Professional Development days. Overall, this will have no impact on students being in a classroom but will greatly help them and teachers by giving additional training to teachers in the areas needed.

Next, Mr. Hancock discussed the Interquest Detection Canines agreement. Nothing has changed except the cost and that only increased by \$150.00. There will be six visits over the school year and each visit only increased \$25.00 per visit.

#### Ms. Young

Ms. Young presented the District Data Profile. This document provides special education compliance information for the 2022-2023 school year. Overall, the district has made progress.

#### Dr. Simpson

Dr. Simpson shared with the committee district updates.