

AGENDA WITH COMMENTARY

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

**MONDAY
DECEMBER 14, 2015
7:00 P.M.**

AGENDA:

- 1. Call to Order**
- 2. Roll Call**
- 3. Establish a Quorum**
- 4. Pledge of Allegiance**
- 5. Presentation of Certified and Support Employee of the Month**
- 6. Comments to the Board by:**
 - A. Citizens registered to speak to the Board**
 - B. Board Members**
- 7. Superintendent's Reports**
- 8. Consent Agenda.....Pages 4-54**

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

 - A. Minutes of regular meeting held on November 9, 2015**
 - B. Treasurer's Report**
 - C. Activity Fund Fundraisers as per attached list**
 - D. Activity Fund Transfers as per attached list**
 - E. Fuel bid as recommended by bid committee**
 - F. Encumbrances for General Fund #'s 761-811, Building Fund #'s 87-99 and Child Nutrition Fund #'s 27-29 and listed change orders and Activity Fund Reports**

**G. Out-of-State Trip Request:
Shelley Berryman and Mary Hudson-Guthrie High School Tennis Coaches and
Tennis Players-John Newcombe High School Tennis Camp-New Braunfels, TX-
February 19-21, 2016**

H. Contracts/Agreements under \$10,000

1. Agreement with Barlow Education Management Services, LLC for 2016-2017

Commentary:

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

RECOMMENDED ACTION:

The Superintendent recommends approval.

9. Business Agenda:

A. Presentation of 2014-2015 audit by Putnam and Company, LLC.....Pages 55-100

Commentary:

This is the presentation of our annual audit for school year 2014-2015 by Putnam and Company, LLC, the District's auditing firm. This is not an action item.

B. Recommendation, consideration and action upon appointment of Bill Hodges, Dennis Schulz and Doug Ogle as designated representatives of the Board of Education to conduct employee negotiations for the 2016-2017 school year

Commentary:

Mr. Hodges and Mr. Schulz have been on the negotiations team as district representatives for a number of years. This will be Mr. Ogle's second year on this team. **Dennis Schulz will answer any questions.**

RECOMMENDED ACTION:

The Superintendent recommends approval.

10. 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 employment of temporary contract teachers as listed on Schedule A for the second semester of the 2015-2016 school year, discussion of extra-duty assignments for 2015-2016 and periodic annual evaluation and terms of employment of Dr. Michael Simpson, Superintendent of Schools, disclosure of which information would violate the confidentiality requirements of state and/or federal law all pursuant to 25 OKLA. STAT. Section 307 (B) 1 and 7

A. Vote to go into executive session

B. Acknowledge Board's return to open session

C. Statement of minutes of executive session

11. Vote on action as set out on the Personnel Reports.....Page 101

12. **Action upon recommendation to employ as temporary teachers for the second semester of the 2015-2016 school year the individuals listed on Schedule A of this agenda**
Pages 102-104
13. **Action upon recommendation of extra-duty assignments as listed for 2015-2016...Page 105**
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**

jf

Posted by: _____

Date: _____ Time: _____

Place: _____

**GUTHRIE PUBLIC SCHOOLS
BOARD MINUTES
REGULAR MEETING
NOVEMBER 9, 2015**

MINUTES OF THE GUTHRIE PUBLIC SCHOOLS BOARD OF EDUCATION REGULAR MEETING HELD AT 7:00 P.M. IN THE OFFICE OF THE BOARD, 802 EAST VILAS, GUTHRIE, OKLAHOMA ON NOVEMBER 9, 2015

Board Members Present:

Jennifer Bennett-Johnson, Gail Davis, Janna Pierson, Travis Sallee, Tina Smedley, Sharon Watts and Terry Pennington

District Level School Officials Present:

**Dr. Mike Simpson, Superintendent
Dennis Schulz, Ass't Superintendent
Doug Ogle, Executive Director of
Personnel/Secondary Ed
Carmen Walters, Executive Director of
Federal Programs/Elementary Ed
Eldona Woodruff, Director of Special Education
Jerry Gammill, Director of Facilities
Dee Benson, Director of Technology
Steve Cordell, Director of Transportation
Jean Watts, Deputy Minutes Clerk**

- 1. The meeting was called to order by President Pennington.**
- 2. Members Jennifer Bennett-Johnson, Gail Davis, Janna Pierson, Travis Sallee, Tina Smedley, Sharon Watts and Terry Pennington were present for roll call.**
- 3. A quorum was established.**
- 4. President Pennington asked everyone present to stand and join him in the Pledge of Allegiance.**
- 5. President Pennington called for presentation of Certified and Support Employee of the Month.**

Mr. Doug Ogle, Executive Director of Personnel and Secondary Education, announced the award winners for October: Mr. Bret Stone, Assistant Principal at Guthrie High School, as certified employee of the month and Mrs. Anita Paul, District Activity Fund Clerk, as support employee of the month. Nomination letters were read by the staff member who submitted the nominations: Mrs. Charity McPeek, GHS Secretary, for Mr. Stone and Ms. Teresa Barbour, GJHS Counselor, for Mrs. Paul.

Mr. Ogle presented the award winners a plaque and a \$25.00 Sonic Gift Card donated by the Guthrie Lions Club.

- 6A. President Pennington 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.

- 6B. President Pennington called for any comments to the Board by Board members.**

President Pennington announced the creation of a temporary committee charged with studying the feasibility of arming staff members. He stated the committee should respond to the full board within 60 days with their findings. The committee consists of President Pennington, Mr. Sallee, Mrs. Pierson and Superintendent Simpson.

- 7. President Pennington called for the Superintendent's Reports.**

Superintendent Simpson reported on the following:

He offered condolences to the family of a 2015 GHS graduate, Essence Lewis, who was killed in a car accident Sunday.

He accepted a \$1000 donation to the Guthrie Education Foundation from the Edmond Board of Realtors. This is something they have done annually for several years from fundraising efforts. Other schools receiving this donation include Deer Creek and Edmond Public Schools.

Congratulations to the GHS Softball Team who finished the season with a record of 21-16 and made the first appearance at the State Tournament since 1998. Congratulations to shortstop Madison Dutton for being named to the All-State Team.

The GHS Football Team made playoffs again and will travel to Altus this Friday at 7:30 p.m. They finished 3rd in 5A while Altus finished 2nd.

Handouts were provided to Board Members regarding information about Logan County obtained from the U.S. Census Bureau. He stated that Logan County is changing. We can become so focused on our own world that we miss what is right in front of us. We can quantify that our School District is changing as well as our county. We have begun to take steps for students in this county by passing the bond issue which will allow improvements in our District.

- 8. President Pennington called for the presentation of the 2014-2015 A-F District Report Card and the District Annual Dropout Report for Fiscal Year 2014-2015 by Ms. Carmen Walters, Executive Director of Federal Programs and Elementary Education and Mr. Doug Ogle, Executive Director of Personnel and Secondary Education.**

Power point presentations were given by Ms. Walters on the elementary sites and Mr. Ogle on the secondary sites. They each spoke of plans that have been implemented to increase overall grades.

Mr. Ogle also presented information on the Annual State Department Dropout Report for 2014-2015.

9. President Pennington called for the presentation of the Guthrie Public Schools ACE Remediation Plans for Guthrie High School and Guthrie Jr. High School for 2015-2016 by Mr. Chris LeGrande, Guthrie High School Principal, and Mr. Robbie Rainwater, Guthrie Jr. High School Principal.

Mr. LeGrande and Mr. Rainwater each outlined their 2015-2016 ACE Remediation Plans to the Board.

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

President Pennington requested Item 10A be removed from the Consent Agenda for consideration.

A motion was made by Sallee and seconded by Pierson to approve the Consent Agenda excluding item 10A.

The motion carried with 7 ayes and 0 nays.

A motion was made by Davis and seconded by Bennett-Johnson to approve item 10A, minutes of regular board meeting held on October 12, 2015.

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

- 11A. President Pennington called for recommendation, consideration and action to adopt the calendar of regularly scheduled School Board meetings for 2016.

A motion was made by Pierson and seconded by Smedley to adopt the calendar of regularly scheduled School Board meetings for 2016.

The motion carried with 7 ayes and 0 nays.

- 11B. President Pennington called for recommendation, consideration and action to call for Board Member Election to be held on February 9, 2016 and a Runoff Election, if needed, on April 5, 2016 for Board Position #1 and #7, which have 4-year terms of office.

A motion was made by Watts and seconded by Sallee to call for Board Member Election to be held on February 9, 2016 and a Runoff Election, if needed, on April 5, 2016 for Board Position #1 and #7, which have 4-year terms of office.

The motion carried with 7 ayes and 0 nays.

- 11C. President Pennington called for recommendation, consideration and action upon renewal agreement with Northwest Evaluation Association.**

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

The motion carried with 7 ayes and 0 nays.

- 11D. President Pennington called for recommendation, consideration and action upon agreement with Kristen Tam for Occupational Therapy for 2015-2016.**

A motion was made by Pierson and seconded by Smedley to approve the agreement with Kristen Tam for Occupational Therapy for 2015-2016.

The motion carried with 7 ayes and 0 nays.

- 12. President Pennington called for proposed executive session for the purpose of discussing employment of personnel, FMLA requests, resignation/separation from employment and transfer of position requests all as set out on the Personnel Reports, discussion of extra-duty assignments as listed for 2015-2016 and periodic annual evaluation and terms of employment of Dr. Michael Simpson, Superintendent of Schools, disclosure of which information would violate the confidentiality requirements of state and/or federal law all pursuant to 25 OKLA. STAT. Section 307 (B) 1 and 7.**

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

The motion carried with 7 ayes and 0 nays. Executive session began at 7:57 p.m.

- 12B. President Pennington acknowledged the Board's return to open session at 9:40 p.m.**

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

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

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

The motion carried with 7 ayes and 0 nays.

- 14. President Pennington called for action upon recommendation of extra-duty assignments as listed for 2015-2016.**

Superintendent Simpson stated there were no extra-duty assignments listed at this time.

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

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

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

Superintendent Simpson stated there was no new business.

- 17. A motion was made by Sallee and seconded by Smedley to adjourn the meeting.**

The motion carried with 7 ayes and 0 nays.

The meeting adjourned at 9:42 p.m.

Jana Frey, Minutes Clerk

Terry Pennington, Board President

**TREASURER'S REPORT
NOVEMBER 30, 2015**

BANK BALANCES

FARMERS & MERCHANTS

General Fund	\$ 2,384,341.14
Building Fund	268,807.50
Sinking Fund	84,226.00
ILR Fund	64,419.04
G&E Fund	73.69
Child Nutrition Fund	198,626.03
Activity Fund	568,720.99
School Age-Care Fund	75,619.14
Bond Fund	<u>1,487,735.92</u>

TOTAL \$ 5,132,569.45

RECEIPTS

GENERAL FUND:

Logan County	\$ 22,213.03
State of Oklahoma	1,047,562.44
Okla. Tax Comm.	252,215.36
School Land Earn.	36,535.67
R.O.T.C.	5,478.85
Misc Receipts	10,013.40
General Acct. Int.	<u>1,576.81</u>

TOTAL \$ 1,375,595.56

SINKING FUND:

Logan County

CHILD NUTRITION FUND:

\$159,553.26

INS.LOSS RECOVERY FUND

BUILDING FUND

Logan County	\$ 615.07
Bldg. for Champs	<u>20.00</u>

TOTAL \$ 635.07

BOND FUND

\$666.22

WARRANTS PAID

GENERAL FUND:

2014-2015 42,732.43
2015-2016 \$1,869,482.00

GIFTS & ENDOWMENTS FUND:

INS. LOSS RECOVERY FUND:

BUILDING FUND:

2014-2015 \$ 0.00
2015-2016 \$ 46,892.43

CHILD NUTRITION FUND:

2014-2015 \$ 0.00
2015-2016 \$ 163,728.14

BOND FUND:

\$437,268.40

SCHOLARSHIPS:

Smithson - BancFirst

C.D. \$ 745.27

Keri Fisher – F&M Bank

Balance \$ 4,956.78

Paula Bearden – F&M Bank

Balance \$ 6,262.44

Randy Biggs - F&M Bank

Balance \$ 1,711.62

Original 89ers – F&M Bank

C.D. \$ 7,152.61

Total Monies in BancFirst	\$ 745.27	Pledged \$	250,000.00 FDIC
Total Monies in F&M Bank	\$ 5,152,652.90	Pledged \$	8,216,000.00
		\$	250,000.00 FDIC

**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND FUNDRAISER REQUEST
December 14, 2015**

- | | |
|------------------------|--|
| a. Central PTO, 803 | Valentine Grams |
| b. GUES Activity, 812 | Scholastic Book Fair |
| c. GUES PTO, 815 | School Carnival ticket sales |
| d. JH Stuco, 830 | Leukemia & Lymphoma donation collection and t-shirt sales |
| e. Youth & Gov't, 857 | Hot Chocolate & Pretzel sales |
| f. Youth & Gov't,, 857 | Bake Sales at Wal Mart |
| g. FFA, 877 | Dodgeball Tournament including donations, entry fees & concessions |
| h. Soccer, 897 | Taco dinner |
| i. Soccer, 897 | All weather Bluejay coats |
| j. FCCLA, 878 | “Straigh Out of Guthrie t-shirt sales |
| k. Heritage Club, 883 | Bluejay Paraphernalia Winter item sales (Shirts, bib hats, bennie stocking caps, socks & stadium cushions) |



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST

NOV 09 RECD

a.

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: Central

Date of Request: Nov. 5, 2015

Account Name & Number: Central PTO - 803

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Sales of "Valentine-Grams" during the week fo Valentine's Day. Parents and students can purchase Fruit by the Foot (or other comparable snacks), and send them to their child or other students.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

The money made from this fundraiser will be sued to purchase items for student use in the classroom (incentives, learning materials).

Current Unobligated Account Balance (Cash Balance less Open PO's):

as of 11/9/15
5400.00 ~~5905⁰⁷~~

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: Feb. 1 - 12, 2015

Profit Prediction	a - b = c	a. Estimated INCOME:	350.00	Notes:
		b. Less Estimated EXPENSE	175.00	
		c. Estimated PROFIT:	\$175.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<i>Daniel Watson</i>	11/6/15	<i>Dani Watson</i>
Sponsor's Signature	Date	Sponsor's Name Printed DS
<i>Daniel Watson</i>	11/6/15	<i>[Signature]</i>
Principal's Signature	Date	Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date

b.



GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: GUES Date of Request: 12-2-15

Account Name & Number: 812--Activity

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Scholastic Book Fair

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

Funds will be used to purchase new books for the library, replace old or damage books, purchase equipment, supplies, materials and computer software

Current Unobligated Account Balance (Cash Balance less Open PO's): 14,208.05

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: January 18-January 29, 2016

Profit Prediction	a - b = c	a. Estimated INCOME:	6,000.00	Notes:
		b. Less Estimated EXPENSE	3,800.00	
		c. Estimated PROFIT:	\$2,200.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

Sponsor's Signature [Signature] Date 12/3/15 Sponsor's Name Printed [Signature]

Principal's Signature [Signature] Date 12/3/15 Activity Fund Custodian's Signature [Signature]

Athletic Director's Signature (if applicable) _____ Board Approval Date _____



DEC 04 REC'D
GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST

C.

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: GUES Date of Request: 12-4-15

Account Name & Number: 815 PTO

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

School Carnival-Tickets will be sold for various games, booths, and food/drinks.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

We will purchase student/teacher incentives, rewards, supplies, classroom materials, teacher appreciation gifts/luncheons, building and ground needs, donations, refunds, computer software/software.

Current Unobligated Account Balance (Cash Balance less Open PO's): 9,388⁵¹

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: February 6, 2016

Profit Prediction	$a - b = c$	a. Estimated INCOME:	6,000.00	Notes:
		b. Less Estimated EXPENSE	2,000.00	
		c. Estimated PROFIT:	\$4,000.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

Laura Benham 12/4/15 Laura Benham
 Sponsor's Signature Date Sponsor's Name Printed
Subash Dureddy 12/4/15 Cluck Paul DS
 Principal's Signature Date Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable) Board Approval Date



**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST**

d.

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: Guthrie Junior High/610

Date of Request: 11-17-15

Account Name & Number: Stuco 830

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Donations collected by students of GJHS and Stuco from family members and members of the community as well as the sale of Leukemia and Lymphoma Society t-shirts.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

100% of the donations and money from the t-shirt sales will go directly to the Leukemia and Lymphoma Society.

Current Unobligated Account Balance (Cash Balance less Open PO's): \$5,306.86

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: Jan. 19 - 29, 2016

Profit Prediction	a - b = c	a. Estimated INCOME:	3,000.00	Notes: 100% will be donated to the Leukemia and Lymphoma Society.
		b. Less Estimated EXPENSE	0.00	
		c. Estimated PROFIT:	\$3,000.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<i>Teresa Barbour</i>	<u>11-17-15</u>	<i>Teresa Barbour</i>
Sponsor's Signature	Date	Sponsor's Name Printed
<i>[Signature]</i>	<u>11-17-15</u>	<i>[Signature] DS</i>
Principal's Signature	Date	Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date

e



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST

DEC 04 REC'D

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: High School Date of Request: 11/18/2015

Account Name & Number: Youth and Government 857

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Hot Chocolate and pretzels. Sales will be daily.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

State conference fees and registration

Current Unobligated Account Balance (Cash Balance less Open PO's): 41354

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: 12/15/2015 -05/20/2016

Profit Prediction	a - b = c	a. Estimated INCOME:	600.00	Notes:
		b. Less Estimated EXPENSE	200.00	
		c. Estimated PROFIT:	\$400.00	

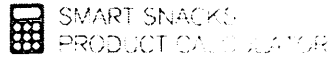
I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

[Signature] 11/20/2015 Jessica Palmer
Sponsor's Signature Date Sponsor's Name Printed

[Signature] 12-3-15
Principal's Signature Date Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date



✔ Your product is compliant!

- Your beverage is compliant for High School!

Brand

Swiss Miss

Serving Size

8.00 oz

Product

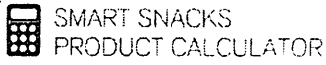
Diet Hot Chocolate

Servings Per Container

1

LEADING THE WAY FOR CHILDREN'S HEALTH





Smart Snacks Product Calculator Results

Brand:
Swiss Miss

Product Name:
Diet Hot Chocolate

Serving Size:
8.00 oz

Servings Per Container:
1

Nutrition Facts

Serving Size 8 fluid oz

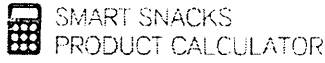
Servings Per Container 1

Calories 25

LEADING THE WAY FOR CHILDREN'S HEALTH

FOUNDED BY:





Smart Snacks Product Calculator Results

Brand:
Rold Gold

Product Name:
Pretzels

Serving Size:
28.00 g

First Ingredient:
Enriched Flour

Your whole grain product meets all nutrient standards.

PLEASE NOTE: Effective July 1, 2016 snack items and side dishes sold a la carte must be ≤ 200 mg sodium per item as served, including any added accompaniments.

Nutrition Facts

Serving Size 28.00 g

Servings Per Container

Amount Per Serving

Calories 120

Calories from Fat 20

Total Fat (g) 2.5

Saturated Fat (g) 0

Trans Fat (g) 0

Sodium (mg) 230

Carbohydrates

Sugars (g) 1

Vitamin D (%) NA

Potassium (%) NA

Calcium (%) NA

Dietary Fiber (%) NA

LEADING THE WAY FOR CHILDREN'S HEALTH

FOUNDED BY:





GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: High School Date of Request: 11-19-2015

Account Name & Number: Youth and Government 857

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Bake Sale at Walmart- Monthly on Saturdays

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

State conference and hotel room fees

Current Unobligated Account Balance (Cash Balance less Open PO's): 41354

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: 12-15-2015/05-20-2016

Profit Prediction	$a - b = c$	a. Estimated INCOME:	200.00	Notes: Items will be donated for bake sale.
		b. Less Estimated EXPENSE		
		c. Estimated PROFIT:	\$200.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

	11-19-2015	Jessica Palmer
Sponsor's Signature	Date	Sponsor's Name Printed <i>DS</i>
	12-4-15	
Principal's Signature	Date	Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date

NOV 13 REC'D

g.



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: High School Date of Request: Nov 10, 2015

Account Name & Number: FFA 877

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Donations, entry fees, and concessions for the night of the event.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

Dodgeball Tournament with FFA chapters from across the state. To raise money to be donated to a Crescent FFA member who has several health problems and must go to get surgery.

Current Unobligated Account Balance (Cash Balance less Open PO's): 3000.00 ^{\$} 3513 ⁰⁴

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: Dec 17 2015

Profit Prediction	a - b = c	a. Estimated INCOME:	2,000.00	Notes:
		b. Less Estimated EXPENSE	350.00	
		c. Estimated PROFIT:	\$1,650.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<u>Clay Drake</u> Sponsor's Signature	<u>11-12-15</u> Date	<u>Clay Drake</u> Sponsor's Name Printed
<u>Chris [Signature]</u> Principal's Signature	<u>11-12-15</u> Date	<u>[Signature]</u> Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable) _____ Board Approval Date _____



**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST**

h.
NOV 10 REC'D

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: High School Date of Request: 10/27/15

Account Name & Number: #897 Soccer

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Taco Night with the Soccer Team. Dinner prepared by parents and team; all food donated by parents and players.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

Equipment and uniforms.

Current Unobligated Account Balance (Cash Balance less Open PO's): 4893.⁹⁴ as of 11/11/15

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: 02/01/15-02/19/15

Profit Prediction	a - b = c	a. Estimated INCOME:	1,500.00	Notes:
		b. Less Estimated EXPENSE	100.00	
		c. Estimated PROFIT:	\$1,400.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<u>Tina Bronk</u>	<u>10/27/15</u>	<u>Tina Bronk</u>
Sponsor's Signature	Date	Sponsor's Name Printed
<u>[Signature]</u>		<u>[Signature]</u> DS
Principal's Signature	Date	Activity Fund Custodian's Signature
<u>[Signature]</u>		
Athletic Director's Signature (if applicable)		Board Approval Date

NOV 10 2015
BY: [Signature]
22



**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST**

NOV 10 REC'D

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: High School Date of Request: 11/9/15

Account Name & Number: #897 Soccer

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

All weather Guthrie Bluejays coats sold to staff, students, and community. Coats are from Blue Moose Apparel.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

Equipment and uniforms.

Current Unobligated Account Balance (Cash Balance less Open PO's): 4893⁹⁴ as of 11/11/15

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: 12/1/15-01/31/16

Profit Prediction	a - b = c	a. Estimated INCOME:	3,250.00	Notes:
		b. Less Estimated EXPENSE	2,750.00	
		c. Estimated PROFIT:	\$500.00	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<u>Tina Bronk</u>	<u>11/9/15</u>	<u>Tina Bronk</u>
Sponsor's Signature	Date	Sponsor's Name Printed
Principal's Signature	Date	Activity Fund Custodian's Signature
Athletic Director's Signature (if applicable)		Board Approval Date

BY:



**GUTHRIE PUBLIC SCHOOLS
ACTIVITY FUND
FUNDRAISER REQUEST**

DEC 07 REC'D j

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: Guthrie High School Date of Request: 12/04/2015

Account Name & Number: FCCLA 878

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

FCCLA "Straight Out of Guthrie" T-shirts

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

State convention costs and Spring chapter expenses

Current Unobligated Account Balance (*Cash Balance less Open PO's*): 482.35

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: February 1 - 28, 2016

Profit Prediction	a - b = c	a. Estimated INCOME:	<u>750.00</u>	Notes:
		b. Less Estimated EXPENSE	<u>400.00</u>	
		c. Estimated PROFIT:	<u>\$350.00</u>	

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

<u>Amanda Moore</u> Sponsor's Signature	<u>12/4/15</u> Date	<u>Amanda Moore</u> Sponsor's Name Printed
<u>Chris Board</u> Principal's Signature	<u>12-7-15</u> Date	<u>Chris Board</u> DS Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date

pk



GUTHRIE PUBLIC SCHOOLS ACTIVITY FUND FUNDRAISER REQUEST

DEC 08 REC'D

All fundraiser requests must be **approved** by the Board of Education 45 days prior to the start date of the fundraiser. Requests to the BOE must be received by the Activity Fund Clerk in the Board Office no later than the Tuesday before a regularly scheduled meeting.

Site Name: Guthrie High School Date of Request: 12/2/2015

Account Name & Number: Heritage Club #883

Source of Revenue (type of fundraiser); BE SPECIFIC – company name, product, etc.:

Bluejay Paraphernalia Winter Items...shirts,bib hats,bennie stocking caps,bluejay socks and stadium cushions.Kara's Creations Atlanta,Ga.

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):

Transportation, Bus Driver, Gas, Substitute Teachers, Incentive Trips and club expenses.

Current Unobligated Account Balance (Cash Balance less Open PO's): 800.00

Location of Sales: School Facility Community Both

Start / End Dates of Fundraiser: 12/18/2015-1/22/2016

Profit Prediction

a - b = c

a. Estimated INCOME:	<u>2,500.00</u>
b. Less Estimated EXPENSE	<u>1,200.00</u>
c. Estimated PROFIT:	<u>\$1,300.00</u>

Notes: Students will take orders / collect funds before ordering.

I understand that when this fundraiser is completed, an **After Sale Accountability Form** must be completed and submitted to the BOE within 30 days of the close date of the fundraiser.

Joyce Allen
Sponsor's Signature

12/8/2015
Date

Joyce Allen
Sponsor's Name Printed

Chris L. Brando
Principal's Signature

12-8-15
Date

Autosone DS
Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date

ACCOUNT	FUNDRAISER	APPROVAL DATE	START DATE
853, HS CHEER	Community Donations	7/20-----8/31/15	8/28/2015
853, HS CHEER	Little Cheer Clinic	10/1-----10/30/15	8/25/2015
855, Tennis	Candy Bar sales	9/1-12/31/15	
859, Band	Great American Cookie Dough	8/27---9/1/15	8/27/2015
878,FCCLA	Death by Chocolate Box sales	Pink Week	
812, GUES	Southwest Fundraising Brochure	8/24-9/9/15	8/24/2015
803, Central PTO	Fall Carnival	9/15/-10/21/15	9/15/2015
830, Stuco	Boo Grams	10/26-10/30/15	10/26/2015
830, Stuco	School Dance	10/15 or 11/5	10/15/2015
878, HS FCCLA	Yearly Dues	9/15-10/1/15	9/15/2015
805, Cotteral	Book Fair	10/22-10/28/15	10/22/2015
878, FCCLA	Mpact Fundraising Brochure	9/1-9/30/15	9/1/2015
802, Central	All American Fundraising Catalog	9/2/2015	9/9/2015
808, Fogarty PTO	Happy Harvest Carnival-Silent Auction	11/12/2015	11/12/2015
808, Fogarty PTO	Happy Harvest Carnival	11/2-11/16/15	11/12/2015
808, Fogarty PTO	Happy Harvest Carnival Pictures	11/12/2015	11/12/2015
809, Fogarty	Class Shirts	Sept - Oct 2015	Sep-15
809, Fogarty	Fall Book Fair	10/20-10/30/15	10/20/2015
809, Fogarty	Club's Choice Cookie Dough sale	9/15-9/30/15	9/15/2015
802, Central	Book Fair	10/22-10/30/15	10/20/2015
898 Science Club	BBQ Cook off	10/9/2015	10/9/2015
825, JH Library	Book Fair	09/24-10/02/15	9/24/2015
812, GUES	Book Fair	10/15-10/30	10/15/2015
815, GUES PTO	Boo Grams	10/27-10/28/15	10/27/2015
815, GUES PTO	Gobble Grams	11/18-11/19/15	
936, GUES H.C.	Great American Opportunities	10/20-11/10/15	11/1/2015
878, HS FCCLA	FCCLA t-shirt sales	9/15-10/30/15	9/15/2015

END DATE	EST. PROFIT	ACTUAL PROFIT
8/28/2015	\$ 900.00	\$ 506.00
9/11/2015	\$ 1,400.00	\$ 2,430.00
	\$ 2,000.00	Cancelled
9/1/2015	\$ 3,200.00	\$ 3,125.00
	\$ 300.00	Cancelled
9/9/2015	\$ 5,500.00	\$ 7,756.61
10/31/2015	\$ 2,200.00	\$ 1,890.00
10/30/2015	\$ 100.00	\$ 178.95
10/22/2015	\$ 700.00	\$ 819.50
10/1/2015	\$ 240.00	\$ 582.00
10/28/2015	\$ 900.00	\$ 726.04
9/30/2015	\$ 1,500.00	\$ 706.00
11/4/2015	\$ 3,500.00	\$ 5,109.20
11/12/2015	\$ 850.00	\$ 1,810.00
11/16/2015	\$ 2,000.00	\$ 1,985.57
11/12/2015	\$ 450.00	\$ -
10/1/2015	\$ 234.00	\$ 509.00
10/30/2015	\$ 300.00	\$ 185.74
9/30/2015	\$ 6,800.00	\$ 11,168.15
11/5/2015	\$ 800.00	\$ 362.64
10/10/2015	\$ 1,000.00	\$ 500.00
10/2/2015	\$ 1,000.00	\$ 1,355.85
10/30/2015	\$ 2,200.00	\$ 1,824.99
10/29/2015	\$ 1,000.00	\$ 214.64
	\$ 1,000.00	Cancelled
11/10/2015	\$ 500.00	\$ 801.50
10/30/2015	\$ 150.00	\$ -

2015-2016 BOE Approved
Fundraisers

ACCOUNT NAME	FUNDRAISER	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ASA	Rec'd
Central, 802	All American Catalog			2											
Central, 802	Club Choice Fundraiser								18-----31						
Central, 802	Donors Choose				13-----31										
Central, 802	Book Fair				22-30										
Central PTO, 803	Popcorn/Capri Sun		28-----20												
Central PTO, 803	Spirit Ribbons			4-----5											
Central PTO, 803	Fall Carnival			15-----21											
Central PTO, 803	Christmas Store					30----18									
Cotteral PTO, 804	Popcorn/Capri Sun Weekly		20----	20											
Cotteral PTO, 804	Christmas Store						7--11								
Cotteral, 805	Scholastic Book Fair				22--28										
Cotteral, 805	Otis Spunkmayer/Catalog					5--20									
Fogarty	Donor's Choose				13-----30										
Fogarty PTO, 808	Snack Shack			15-----30											
Fogarty PTO, 808	Student Store			15-----30											
Fogarty PTO, 808	Christmas Store					1--25									
Fogarty PTO, 808	Happy Harvest Carnival					2-16									
Fogarty PTO, 808	Fall Character photos					12									
Fogarty PTO, 808	Silent Auction					12									
Fogarty PTO, 808	Snack Shack				15-----13										
Fogarty, 809	Scholastic Book Fair									7--11					
Fogarty, 809	Scholastic Book Fair				20--30										
Fogarty, 809	Bluejay Ear Muffs				1-----30										
Fogarty, 809	Class Shirts			15-----30											
Fogarty, 809	BlueJay Yard Sign Sales				16-----11										
Fogarty, 809	Club's Choice Cookie Dough			15-30											
GUES, 812	T-shirt sales				1-----1										
GUES, 812	Southwest Fundraising		24-----9												
GUES, 812	Book Fair				15-30										
GUES, 812	Yearbook sales			1-----15											
GUES Faculty, 813	Snack Sales-Vending				13-----20										
GUES PTO, 815	Valentine Grams								27-28						
GUES PTO, 815	Boo Grams				27-28										

2015-2016 BOE Approved
Fundraisers

GUES PTO, 815	Gobble Grams					18-19												
GUES PTO, 815	Snack Shack					18-----												15
GUES PTO, 815	Christmas Store									1--18								
GUES PTO, 815	Field Day Concessions																	10
JH FCCLA, 821	Member Dues					1-----												30
JH FCCLA, 821	FCCLA T-shirts					16-----												1
JH Honor Society, 822	Club dues					1-----												1
JH Account, 823	GJHS T-shirt sales									1-----								31
JH Library, 825	Book Fair					24-----												2
JH Library, 825	Book Fair																	19-26
JH Faculty Acct. 824	Teacher Lounge Vending	1-----																30
JH Stuco, 830	T-shirts, Sweatshirts & Hoodys					1-----												1
JH Stuco, 830	Boo Grams																	26-30
JH Stuco, 830	Christmas Grams																	15-19
JH Stuco, 830	Crush Grams																	9--13
JH Stuco, 830	School Dance- Spring																	2
JH Stuco, 830	School Dance-Fall																	15-----5
JH Yearbook, 832	School Pics/Yearbooks					1-----												30
JH Academic Team, 834	Baked Chips & Granola Bar sale					1-----												1
HS Academic Team, 834	Team Dues																	12-----20
HS Art, 851	Art Dues																	15-----30
HS Art, 851	Air Brush tatoos/tshirts																	15-----24
HS Cheer, 853	Car Wash	1-----																30
HS Cheer, 853	Little Cheer Clinic																	25-----11
HS Cheer, 853	Donation Requests	20-----																31
Tennis, 855	Candy Bar Sales																	1-----31
Tennis, 855	Baked Potato Lunch																	13-----28
Tennis, 855	McDonald's Pancake Supper																	1--28
Library, 856	Yearbook CD's																	1-----30
Youth & Gov't, 857	Dues																	12-----20
HS Link Crew, 858	Student Dues	1-----																31
JH,H & GUESBand, 859	Durham Ellis Pecan Sale																	22-----6
JH & HS Band, 859	Great American Cookie Dough																	27-----1
Class of 2016, 860	Class Dues																	1--31
Band, 859	High School Dues	1-----																30

2015-2016 BOE Approved Fundraisers

Class of 2017, 861	Class Dues	10-----15								
Class of 2019, 863	Class Dues	20-----30								
Class of 2018, 862	Class Dues	1-----15								
English Club, 869	Student Dues	1-----30								
English Club, 869	Water Bottle sales	1-----30								
Courtesy Comm. 870	Donation Solicitation		10-----25							
HS Courtesy Comm. 870	Jeans Permission passes	31-----25								
HS Speech, 873	Club Dues	1-----30								
Robotics/STEM, #875	Donation Solicitation		13-----30							
Robotics/STEM, #875	Club Dues		13-----30							
Robotics/STEM, #875	Shirt Sales		13-----30							
FFA Booster, 876	Pork Chop Dinner/Auctions									
FFA Booster, 876	Raffle Tickets		15-----16							
FFA Booster, 876	Baked Potato Dinner		18							
FFA Booster, 876	Pork Chop Dinner/Auctions					1--22				
FFA, 877	Sell Plants grown in greenhouse	1-----31								
FFA, 877	Sell Plants grown in greenhouse						1-----31			
FFA, 877	Meat Products	14-----30								
FFA, 877	Apparel sales	15-----30								
HS FCCLA, 878	Yearly Dues		15-----1							
HS FCCLA, 878	FCCLA T-shirts		15-----30							
HS FCCLA, 878	Mpact Cookie Dough Brochure		1--30							
HS FCCLA, 878	Death by Chocolate Box sales		1-----31							Cancelled
HS FCCLA, 878	Pasta for Pennies				2--23					
HS FCCLA, 878	Mpact- Chocolate Pretzel sticks					11--29				
HS FCCLA, 878	Valentine Grams(soda/candy)						5--11			
HS FCCLA, 878	Death by Chocolate Box sales							1---30		
HS FCCLA, 878	Chip, Candy & Soda sales								EOI Test	
Spanish Cllub, 879	Club Dues		29-----20							
Running Club, 882	Guthrie Bucket Hats		15-----20							
Running Club, 882	Dues	1-----31								
Running Club, 882	Track shirt sales		1-----30							
Heritage Club, 883	Club Dues	1-----30								
HS Account, 884	Bottled Water/Flavor Packets		15-----31							
NHS, 886	Dues					15-----30				
Key Club, 889	Club Dues		15-----30							
JROTC, 895	Chili Dinner Cookoff				8					
Soccer, 897	Snack/Drink sales		12-----23							
Soccer, 897	Car Hop at Sonic		30-----7							
Soccer, 897	Fancloth clothing sales		26-----11							

2015-2016 BOE Approved
Fundraisers

Science Club, 898	Lab Fees		1-----30							
Science Club, 898	BBQ Cook-off Judges Seat				9					
Science Club, 898	Club Dues		1-----30							
HS Stuco, 899	Homecoming Shirt sales			1--20						
HS Stuco, 899	Homecoming Parade fees			1--20						
HS Stuco, 899	Pink Week T-shirt sales			1-----31						
HS Stuco, 899	Pink Week pass the buckets			1-----31						
HS Stuco, 899	Winter Homecoming T-shirt sale							1--30		
HS Stuco, 899	Matchmakers Survey-Valentines							2--14		
HS Stuco, 899	United Week T-shirt sales							1--30		
HS Stuco, 899	United Week Dance							1--30		
HS Stuco, 899	United Week 3on3 BB tourn.							1--30		
HS Stuco, 899	United Week Dodgeball Tourn.							1--30		
HS Stuco, 899	United Week Donation Cans							1--30		
HS Stuco, 899	Winter Formal Dance						20			
HS Stuco, 899	Faculty Shirts		1-----31							
HS Stuco, 899	Pink Week Donation Cans			1-----31						
HS Stuco, 899	Dues		1-----30							
Campus Beautif. 900	Parking Permit sales		31-----25							
JH Vocal, 902	Lab Fees		20-----20							
JH Vocal, 902	Winter Musical ticket sales						1--31			
JH Vocal, 902	Spring Musical ticket/donations								1--31	
HS Vocal, 902	Lab Fees		20-----20							
HS Vocal, 902	Spring Musical ticket/donations							1--30		
HS Vocal, 902	Fall Musical ticket/doantions				1----30					
HS Yearbook, 904	Yearbook & Ad Sales		15-----30							
Drama, 913	Dues/Club t shirt		10-----2							
Drama, 913	Water Bottle sales		15-----30							
Drama, 913	Baked Chip Sales		15-----30							
Drama, 913	Centrury Resources Catalog							2--19		
Adm. Courtesy Comm,	Donation Requests		15-----30							
Transportation, 934	Vending Machines		1-----30							
Admin Vending, 935	Vending Machines		1-----30							
GUES Honor Choir, 936	Great American Holiday brochure				20-----10					

**END OF YEAR
TRANSFERS FOR BOARD APPROVAL
December 14, 2015**

TO:	FROM:	REASON	\$AMOUNT
Faver Activity, 937	JH Cheer, 827	Embroidery work	\$90.00

NOV 17 REC'D

NOV 17 REC'D



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

Amount \$ 90.00

Date Requested 11-11-15

Transfer to: Activity Fund # 937
Account Name & Number

Transfer from: Junior High Cheer # 827
Account Name & Number

State Reason for Transfer Below

Pat Hughes at Faver did some embroidery work on the Jr. High cheer warm-ups

Sponsor's Signature: [Signature]

President / Vice-Pres. Signature: _____

Treasurer/Secretary's Signature: _____

Principal's Signature: [Signature]

Transfer # _____

Board Approved _____

RESERVED
NOV 17 2015
BY: [Signature] 33

**Transportation Department
Fuel Bids
2015-2016**

DATE: <u>11/10/15</u>	TIME BIDS BEGAN: <u>8:44 A.M</u>	AMOUNT NEEDED:
PO#: <u>769</u>	TIME BIDS CLOSED: <u>9:12 AM</u>	DIESEL: <u>7000</u>
		UNLEADED: <u>1000</u>

COMPANY NAME	CONTACT PERSON	PHONE	UNLEADED	DIESEL
	<u>Steven</u>			
FUEL MASTERS	KIT, BRIAN, CODY or HARDIN	1-866-455-3835	<u>1.5884</u>	<u>1.5899</u>
PENLEY OIL COMPANY	MIKE, SCOTT or GEORGEANN	235-7553	<u>1.5650</u>	<u>1.5906</u>
RED ROCK	JOANIE or <u>TRICHA</u>	677-3373	<u>1.5687</u>	<u>1.5799</u>
TRUMAN ARNOLD COMPANIES	CASEY	1-800-808-6500	<u>No Bid</u>	

AMOUNT OF FUEL PURCHASED:	COMPANY BID AWARDED TO:	
UNLEADED FUEL: <u>1000 gallons</u>	PRICE PER GALLON: <u>1.5687</u>	TOTAL AMT: <u>1568.70</u>
DIESEL FUEL: <u>7000 gallons</u>	PRICE PER GALLON: <u>1.5799</u>	TOTAL AMT: <u>11,059.30</u>
		TOTAL PURCHASE: <u>12,628⁰⁰</u>

PER TELEPHONE BIDS RECEIVED BY: <u><i>Summit</i></u> <u><i>Vicci Biggs</i></u>	COMMENTS:
--	-----------

Purchase Order Register

Options: Year: 2015-2016, Fund: GEN FUND-FOR OP, Date Range: 7/1/2015 - 6/30/2016, PO Range: 761 - 811

PO No	Date	Vendor No	Vendor	Description	Amount
761	11/06/2015	17332	MAYER-JOHNSON LLC	REPLACEMENT DISC	30.00
762	11/06/2015	40791	APPLE, INC.	Supplies	2,000.00
763	11/10/2015	14207	WAL MART COMMUNITY	\$150.00/K. BEEBY/HS	150.00
764	11/10/2015	12394	LOWE'S COMPANIES, INC.	SUPPLIES;/VO-AG/HS	500.00
765	11/10/2015	13183	PITSCO, INC	SUPPLIES/ATAE/JH	494.53
766	11/10/2015	12899	O'REILLY AUTOMOTIVE INC.	BLANKET FOR SUPPLIES/TRANSPORTATION	5,000.00
767	11/10/2015	16611	ACT HOLDCO/ATC FREIGHTLINER GROUP	REPAIRS/TRANSPORTATION	4,000.00
768	11/10/2015	10808	EAST CENTRAL UNIVERSITY	REGISTRATION/SPECIAL ED	150.00
769	11/10/2015	13286	RED ROCK DISTRIBUTING CO.	FUEL PER BIDS/TRANSPORTATION	12,628.00
770	11/11/2015	12442	SCHOLASTIC CLASSROOM MAGAZINES	SUBSCRIPTION/MESHEW/HS	269.70
771	11/11/2015	17900	NORTHWEST EVALUATION ASSOCIATION	MAP TESTING GRADES PRK-11	27,002.50
772	11/11/2015	15408	SCHOOL SPECIALTY, INC.	OFFICE SUPPLIES	558.71
773	11/11/2015	13138	HERTZBERT-NEW METHOD, INC	TEXT BOOKS FOR CLASSROOM	1,425.00
774	11/11/2015	12447	MARDEL, INC.	\$150.00/FRIESE/GUES	75.00
775	11/11/2015	14207	WAL MART COMMUNITY	\$150.00/FRIESE/GUES	75.00
776	11/16/2015	16185	KELVIN TECHNOLOGIES	SUPPLIES/TECH ENG./JH	125.00
777	11/16/2015	12910	OFFICE DEPOT, INC.	SUPPLIES/JH	251.90
778	11/17/2015	80657	MARYLYN S STEFFENSEN	MILEAGE FOR WORKSHOP/SPECIAL ED	0.00
779	11/17/2015	17830	BOYCE EQUIP. & PARTS CO., INC.	PARTS/TRANSPORTATION	550.00
780	11/17/2015	14207	WAL MART COMMUNITY	\$150.00/J. O'NEILL/HS	150.00
781	11/17/2015	12447	MARDEL, INC.	\$150.00/J. STEVENSON/HS	150.00
782	11/17/2015	83231	JULIE ANN MURRAY	HOMEBOUND MILEAGE REIMB.	250.00
783	11/17/2015	43678	FUNNEST MADE, INC	SUPPLIES/TECH ENG/JH	288.64
784	11/18/2015	14207	WAL MART COMMUNITY	\$150.00/C. LANGLEY/HS	150.00
785	11/19/2015	15724	COUGHLAN COMPANIES, INC.	BOOKS/LIBRARY/CREED/CENTRAL	1,880.00
786	11/19/2015	12910	OFFICE DEPOT, INC.	150.00/B. DEARING/JH	150.00
787	11/24/2015	12447	MARDEL, INC.	HANGING FILE FOLDERS/JH	45.98
788	11/24/2015	14693	SCHOLASTIC, INC.	\$150.00/C. BROWN/GUES	58.00
789	11/24/2015	14207	WAL MART COMMUNITY	\$150/C.BROWN.GUES	92.00
790	11/24/2015	17940	PROSPERITY BANK	\$150.00/C.BROWN/GUES	0.00
791	11/24/2015	11288	FOLLETT LIBRARY BOOK	BOOKS FOR LIBRARY/GUES	2,315.65
792	11/24/2015	80130	JON CHAPPELL	MILEAGE REIMB. FOR 2015-16	3,000.00
793	11/24/2015	12447	MARDEL, INC.	\$150.00/C.PRATT/GUES	150.00
794	11/24/2015	14207	WAL MART COMMUNITY	\$150.00/PRIVETTE/GUES	150.00
795	11/24/2015	40239	JW PEPPER	\$150.00/C. GUSTAFSON/GUES	76.83
796	11/24/2015	15994	AMAZON.COM LLC	\$150/C.GUSTAFSON/GUES	27.99
797	11/24/2015	14207	WAL MART COMMUNITY	\$150/C.GUSTAFSON.GUES	45.00
798	12/01/2015	16611	ACT HOLDCO/ATC FREIGHTLINER GROUP	BLANKET FOR BUS PARTS/TRANSPORTATION	4,000.00
799	12/01/2015	12967	OKLAHOMA HOME CENTERS, INC.	BLANKET FOR SUPPLIES/TRANSPORTATION	500.00
800	12/03/2015	17940	PROSPERITY BANK	PENCIL GRIPS	39.96
801	12/03/2015	12910	OFFICE DEPOT, INC.	\$150.00/S. MALTZ	150.00

Purchase Order Register

Options: Year: 2015-2016, Fund: GEN FUND-FOR OP, Date Range: 7/1/2015 - 6/30/2016, PO Range: 761 - 811

PO No	Date	Vendor No	Vendor	Description	Amount
802	12/03/2015	12910	OFFICE DEPOT, INC.	\$150.00/M. JONES/HS	150.00
803	12/03/2015	12910	OFFICE DEPOT, INC.	\$150 / K. WOODERSON/HS	150.00
804	12/03/2015	12031	JUNIOR LIBRARY GUILD	BOOKS/LIBRARY/MANN/FOGARTY	344.00
805	12/03/2015	17839	MOORE NORMAN TECHNOLOGY	PARAPROFESSIONAL TRAINING/SP ED/	264.00
806	12/03/2015	17883	SCHOOLHOUSE OUTFITTERS, LLC	RUG/MUSIC ROOM/FOGARTY	600.00
807	12/03/2015	16611	ACT HOLDCO/ATC FREIGHTLINER GROUP	BUS REPAIRS/TRANSPORTATION	4,000.00
808	12/03/2015	14668	WAL-MART/E	SUPPLIES/TRANSPORTATION	0.00
809	12/03/2015	43220	DEMCO LIBRARY'S	\$150.00/P. DAVIS/GUES	47.29
810	12/03/2015	14207	WAL MART COMMUNITY	\$150.00/P. DAVIS/GUES	102.71
811	12/04/2015	16611	ACT HOLDCO/ATC FREIGHTLINER GROUP	BUS REPAIRS/TRANSPORTATION	4,000.00
Non-Payroll Total:					\$78,613.39
Payroll Total:					\$0.00
Report Total:					\$78,613.39

Purchase Order Register

Options: Year: 2015-2016, Fund: Building, Date Range: 7/1/2015 - 6/30/2016, PO Range: 87 - 100

PO No	Date	Vendor No	Vendor	Description	Amount
87	11/06/2015	41794	CARRIER CORPORATION	HVAC CONTROLS SERVICE AND REPAIRS	3,000.00
88	11/06/2015	11626	HOME DEPOT/GEFC	CEILING TILES	652.80
89	11/06/2015	42632	AAA PLAYGROUNDS INC.	SWINGS	216.00
90	11/10/2015	42205	THE PUBLIC GROUP, LLC	FEEES FOR ONLINE AUCTION SERVICE	1,000.00
91	11/18/2015	42555	BUILDING SPECIALTIES	CEILING TILES/GUES	396.80
92	11/19/2015	17906	ALL STAR FIRE SAFETY	DISTRICT FIRE EXTIN & HOOD INSPECTIONS AND SERVICE	5,000.00
93	12/03/2015	17872	CARPET MASTERS, INC.	FLOOR TILE FOR JR HIGH PORTABLE	170.00
94	12/03/2015	14674	HOMETOWN RENTAL & FEED, INC.	EQUIPMENT AND EQUIPMENT REPAIRS	300.00
95	12/03/2015	15969	SOUTHWEST PAPER	BLANKET FOR DISTRICT CUSTODIAL SUPPLIES	10,000.00
96	12/03/2015	16934	BRANCH'S HEATING & AIR	REPLACE 4 RTU AT FOGARTY	18,952.00
97	12/03/2015	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT SUPPLIES	10,000.00
98	12/03/2015	17447	HUNTER MECHANICAL & CONTROLS, INC.	HVAC REPAIRS AND SERVICE	7,000.00
99	12/03/2015	12324	LOCKE SUPPLY	WATER HEATER/KITCHEN/GUES	4,727.38
Non-Payroll Total:					\$61,414.98
Payroll Total:					\$0.00
Report Total:					\$61,414.98

Purchase Order Register

Options: Year: 2015-2016, Fund: CHILD NUTRITION FUND, Date Range: 7/1/2015 - 6/30/2016, PO Range: 27 - 30

PO No	Date	Vendor No	Vendor	Description	Amount
27	12/04/2015	17764	SOONER PEST MANAGEMENT	BLANKET FOR PEST CONTROL	3,500.00
28	12/04/2015	43677	Tina Whitsworth	meal refund request	24.00
29	12/04/2015	43684	VERNA GOLDEN	MEAL REFUND	68.80
Non-Payroll Total:					\$3,592.80
Payroll Total:					\$0.00
Report Total:					\$3,592.80

Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 760, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
5	07/01/2015	42860	COX COMMUNICATIONS, INC	PHONE SERVICE FOR 2015-16	30,000.00
			PHONE SERVICE FOR 2015-2016	012-2620-530-000-0000-000-050	10/12/2015 11/09/2015 -10,081.35
				012-2620-530-000-0000-000-050	11/09/2015 19,542.83
				012-2620-530-000-0000-000-050	11/09/2015 20,538.52
16	07/01/2015	14316	AHP OF OKLAHOMA	SUBSCRIPTION/ADS/INFO FOR 201	260.50
			SUBSCRIPTIONS FOR 2015-16	041-2511-647-000-0000-000-050	07/01/2015 11/12/2015 -39.50
				041-2511-647-000-0000-000-050	11/12/2015 300.00
20	07/01/2015	10018	IMAGE WORKS OF OKLAHOMA, INC	COPY MAINTENANCE FOR 2015-16	960.96
			MAINTENANCE ON DISTRICT COPIERS FOR 2015-16	037-1000-440-100-1050-000-110	09/09/2015 12/07/2015 -148.62
				037-2740-430-000-0000-000-050	09/09/2015 12/07/2015 -7.78
				037-1000-440-100-1050-000-110	12/07/2015 1,097.30
				037-2740-430-000-0000-000-050	12/07/2015 20.06
			COPY MAINTENANCE FOR 2015-16 FOR COPIER IN SUPERINTENDENT'S OFFICE	037-2319-440-000-0000-000-050	09/09/2015 12/07/2015 -1.37
				037-2319-430-000-0000-000-050	09/28/2015 12/07/2015 -382.26
				037-2319-430-000-0000-000-050	12/07/2015 82.26
				037-2319-440-000-0000-000-050	12/07/2015 4.49
				037-2319-440-000-0000-000-050	12/07/2015 296.88
141	07/01/2015	12899	O'REILLY AUTOMOTIVE INC.	BLANKET FOR SUPPLIES FOR 2015-	7.50
			BLANKET FOR PARTS AND SUPPLIES	018-2650-612-000-0000-000-070	11/10/2015 7.50
153	07/01/2015	12635	MERIDIAN TECHNOLOGY CENTER	VIRTUAL CLASSROOM	-300.00
			VITRUAL CLASSROOM 2015-2016	362-1000-530-426-0000-000-705	07/01/2015 11/23/2015 -21,500.00
				362-1000-530-426-0000-000-705	11/23/2015 21,200.00
202	07/01/2015	42541	TERESA EWING	PT CONTACT FOR 2015-16	5,170.00
			PHYSICAL THERAPY SERVICES	044-2170-336-239-1050-000-050	07/01/2015 12/07/2015 -830.00
			CONTRACTSUMMER SCHOOL JULY 2015	044-2170-336-239-1050-000-050	12/07/2015 6,000.00
231	07/10/2015	83787	ANGELA M MOFFITT	REGIST. REIMB./MEAL PER DIEM/A	-50.00
			REIMBURSEMENT FOR AP SUMMER CONFERENCE REGISTRATION	369-2213-860-252-4000-000-705	07/10/2015 12/04/2015 -50.00
232	07/10/2015	83834	DAYLON A EDWARDS	REGIST. REIMB/MEAL PER DIEM/A	-160.00
			REIMBURSEMENT FOR AP SUMMER CONFERENCE REGISTRATION	369-2213-860-252-5000-000-705	07/10/2015 12/04/2015 -50.00
			MEALS PER DIEM, JULY 12-16	369-2213-580-252-5000-000-705	07/10/2015 12/04/2015 -110.00
236	07/10/2015	12967	OKLAHOMA HOME CENTERS, INC.	BLANKET FOR SUPPLIES/VO-AG/HS	226.08
			MISCELLANEOUS SUPPLIES FOR SHOP, CLASSROOM, AND GREENHOUSE	412-1000-681-311-8000-000-705	11/11/2015 226.08
273	07/29/2015	13704	BSN SPORTS, INC.	TEES/COACHES SHIRTS/ATHLETICS	-169.98
			TANNER TEES SKU#K11059	119-1000-681-831-0000-000-705	07/29/2015 11/19/2015 -159.98
			SHIPPING	119-1000-657-805-0000-000-705	07/29/2015 11/19/2015 -65.00
				119-1000-657-805-0000-000-705	11/19/2015 55.00
290	07/31/2015	12967	OKLAHOMA HOME CENTERS, INC.	BLANKET FOR SUPPLIES/BAND/HS	-5.83
			OPEN PO FOR HARDWARE AND CLEANING SUPPLIES, PAINT, TAPE, WOOD, TOOLS, AND OTHER HARDWARE NEEDS.	118-1000-619-100-4400-000-705	10/07/2015 11/11/2015 -293.67
				118-1000-619-100-4400-000-705	11/11/2015 263.73
				118-1000-619-100-4400-000-705	12/02/2015 24.11
428	08/18/2015	12967	OKLAHOMA HOME CENTERS, INC.	\$150.00/J.BENSON/COTTERAL	-4.08
			CLASSROOM SUPPLIESPAINT SUPPLIESTAPEETC.	034-1000-619-100-1012-000-120	08/18/2015 11/11/2015 -40.00
				034-1000-619-100-1012-000-120	11/11/2015 35.92
461	08/19/2015	14207	WAL MART COMMUNITY	150.00/T.MONNAHAN/FOGARTY	-0.22

Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 760, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
				CLASSROOM SUPPLIES	-0.22
473	08/24/2015	17940	PROSPERITY BANK	08/19/2015 11/24/2015	-11.53
				4X8 FT. SHEET OF WHITE BOARD \$12.12 CUT INTO 32 PIECES APPROXIMATELY 1ft. x 1 ft. 0.25Pricing may vary due to # of cuts per Richard.	-11.53
564	09/02/2015	42550	PATTERSON MEDICAL SUPPLY	MEDICAL SUPPLIES/ATHLETICS/HS	-2.75
				ATHLETIC TRAINING & MEDICAL SUPPLIES	-2.75
573	09/02/2015	15124	COOPERATIVE COUNCIL FOR OKLAHOMA	REGISTRATION/NEW PRINCIPAL CON	-400.00
				REGISTRATION FOR NEW PRINCIPAL ASST. PROGRAM	-400.00
574	09/02/2015	82075	LESLEY ANNE COTTON	MILEAGE REIMB./PRINCIPAL TRAIN	-300.00
				MILEAGE REIMB. FOR NEW PRINCIPAL TRAININGSEPTEMBER 3, OCTOBER 21, NOVEMBER 17, AND DECEMBER 2, 2015	-300.00
587	09/04/2015	14377	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS/LIBRARY/HUDSON/HS	-92.88
				62 BOOKS, LIST SENT SEPARATELY - \$1057.62CATALOGING AND PROCESSING - \$42.78	-92.88
605	09/09/2015	14207	WAL MART COMMUNITY	\$150.00/D. REAMES/COTTERAL	-0.71
				(2) COMPUTER INK 210 AND 211 BUNDLE \$100.00POST IT NOTES \$10.00SHARPIE FINE POINT MARKERS \$20.00COLORED INK PENS \$20.00	-0.71
631	09/18/2015	12447	MARDEL, INC.	\$150.00/A. WAGNER/CENTRAL	-26.19
				NUMBER LINES, MATH POSTERS, SCIENCE POSTERS, CLASSROOM SUPPLIES, WRITING POSTERS	-26.19
643	09/22/2015	83836	EMILY LYNN AVILA	MILEAGE REIMB/PROF DEV/CENTRAL	3.36
				MILEAGE REIMBURSEMENT - TARGET TEACH ESSENTIAL MATH CONCEPTS NOV 11, 2015 - OKC	-33.60
678	09/30/2015	14207	WAL MART COMMUNITY	\$150.00/A. DEMENT/GUES	-0.81
				CLASSROOM SUPPLIES	-0.81
686	10/05/2015	17940	PROSPERITY BANK	ROOMS/ATHLETICS/SOFTBALL/HS	35.00
				HS- HOTEL ROOMS (SOFTBALL) OCT 7, 2015(7) ROOMS @ \$100.00 = \$700.00	-700.00
691	10/05/2015	17940	PROSPERITY BANK	ROOMS/VO-AG/HS	-154.09
				ROOMS FOR VO-AG 2 ROOMS, 4 NIGHTS	-154.09
697	10/07/2015	12250	LERNER PUBLICATIONS COMPANY	LIBRARY BOOKS/MANN/FOGARTY	-0.01
				BOOKS AS PER ATTACHED	-0.01
700	10/12/2015	40791	APPLE, INC.	SOFTWARE/SPEECH PATH/DISTRICT	600.00
				PROLOQUO2GO APP	-499.96
				AVAZ PRO APP-ACC APP FOR AUTISM	600.00
					-99.99

Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 760, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
		621-2152-653-239-1050-000-050		11/19/2015	599.95
704	10/12/2015	16791	LAURA PORTER	MILEAGE REIMB./SP ED/FOGARTY	-4.60
		621-2213-580-239-1050-000-110		10/12/2015 11/09/2015	-4.60
			MILEAGE REIMB. FOR AUTISM WORKSHOP IN OKCYOCTOBER 22-23, 2015		
705	10/12/2015	13496	G.E. MONEY BANK	\$150.00/J. BENSON/HS	-1.65
		034-1000-619-100-2400-000-705		10/12/2015 12/01/2015	-1.65
			MISC. ITEMS FOR CLASSROOM INCLUDING FAN, CARDSTOCK, TRASHCANS, MAGIC ERASERS, AND OTHER NEEDED SUPPLIES.		
706	10/12/2015	15124	COOPERATIVE COUNCIL FOR OKLAHOMA REGISTRATION/SPECIAL ED/		40.00
		621-2573-860-239-0000-000-050		10/30/2015 11/09/2015	-100.00
			ODSS FALL CONFERENCE OCTOBER 29-30TH ANGIE SMEDLEY		
		621-2573-860-239-0000-000-050		10/12/2015 11/09/2015	-100.00
			ODSS FALL CONFERENCE- ELDONA WOODRUFF		
		621-2573-860-239-0000-000-050		11/19/2015	240.00
707	10/12/2015	13286	RED ROCK DISTRIBUTING CO.	FUEL PER BID/TRANSPORTATION	-97.84
		019-2740-625-000-0000-000-050		10/12/2015 11/09/2015	-11.35
			1000 GALLONS UNLEADED FUEL @1.9509		
		019-2740-623-000-0000-000-050		10/12/2015 11/09/2015	-86.49
			7000 GALLONS DIESEL @1.7636		
709	10/14/2015	14377	FOLLETT SCHOOL SOLUTIONS, INC	BOOKS/LIBRARY/MICK/JH	-111.08
		073-2220-641-000-0000-000-610		10/14/2015 11/19/2015	-111.08
			BOOKS AS PER ATTACHED		
723	10/15/2015	80796	JAMIE LYNN MUNGAI	TRAVEL REIMB./SPECIAL ED/COTTE	3.28
		621-2213-580-239-0000-000-120		10/15/2015 11/09/2015	-158.00
		621-2213-580-239-0000-000-120		11/09/2015	161.28
			MILEAGE REIMBURSEMENT FOR LETRS CONFERENCE IN SEMINOLE OCTOBER 19-20, 2015		
742	10/27/2015	16611	ACT HOLDCO/ATC FREIGHTLINER GROUP	REPAIRS TO BUS 2/TRANSPORTTION	-609.61
		018-2740-430-000-0000-000-070		10/27/2015 12/02/2015	-609.61
			REPAIRS TO BUS 2		
743	10/27/2015	43510	HOOTEN OIL COMPANY, INC	SUPPLIES FOR BUSES/TRANSPORTAT	-171.68
		018-2740-612-000-0000-000-070		10/27/2015 11/19/2015	-171.68
			PURCHASE DEF AND DEGREASER FOR BUSES		
746	10/28/2015	14207	WAL MART COMMUNITY	SUPPLIES/PE/HEALTH/FAVER	-105.47
		131-1000-619-430-0000-000-710		10/28/2015 11/24/2015	-494.63
		131-1000-619-430-0000-000-710		10/28/2015 11/24/2015	-105.37
		131-1000-619-430-0000-000-710		11/24/2015	494.53
			EXERCISE EQUIPMENT FOR HEALTH AND FITNESS TRAINING.		
748	10/29/2015	10135	MIDAMERICA BOOKS	BOOKS/LIBRARY/MANN/FOGARTY	-0.28
		063-2220-641-000-0000-000-110		10/29/2015 11/19/2015	-0.28
			BOOKS AS PER ATTACHED		

Non-Payroll Total:	\$34,525.39
Payroll Total:	\$0.00
Report Total:	\$34,525.39

Project Totals	
006	DUES/MEMBERSHIPS/REGIST. -400.00
012	TELEPHONE 30,000.00
018	TRANSPORTATION -773.79
019	FUEL -97.84
031	PROFESSIONAL TRAVEL -300.00
034	\$150.00 TEACHER SUPPLIES -45.19
037	COPIERS/DUPLICATORS 960.96

Change Order Listing

Options: Fund: GEN FUND-FOR OP, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 760, Include Negative Changes: True

041	ADMINISTRATION	260.50
044	SPECIAL ED. DIR.	5,170.00
063	FOGARTY LIBRARY BUDGET	-0.29
073	JH LIBRARY BUDGET	-111.08
097	HS LIBRARY BUDGET	-92.88
118	BAND	-5.83
119	ATHLETICS	-137.73
131	HAMILTON ESTATE DON/ALT SCH	-105.47
311	PROF.DEVELOPMENT ADA	3.36
362	ACE DISTRICT REMEDIATION PLAN	-300.00
369	ADV.PLACEMENT INVENT.FOR SCHOL	-210.00
412	VOC.PROG.INCENTIVE GRANTS	71.99
621	FLOW THRU P.L. 105-17 IDEA PTB	638.68

Unit Totals

050	DISTRICT WIDE	35,984.94
070	TRANSPORTATION	-773.79
110	FOGARTY	243.57
120	COTTERAL	-1.51
125	GUES	-0.81
130	CENTRAL	-22.83
610	JR. HIGH	-122.61
705	HIGH SCHOOL	-676.10
710	FAVER	-105.47

Change Order Listing

Options: Fund: Building, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 86, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
1	07/01/2015	17906	ALL STAR FIRE SAFETY	FIRE EXT & HOOD INSPECTIONS	2,833.52
		013-2620-430-000-0000-000-050		07/01/2015 11/23/2015	-719.08
		013-2620-430-000-0000-000-050		11/23/2015	3,552.60
25	07/01/2015	42205	THE PUBLIC GROUP, LLC	BLANKET/ONLINE AUCTION FEES	61.47
		013-2490-340-000-0000-000-050		07/01/2015 11/11/2015	-1,000.00
		013-2490-340-000-0000-000-050		11/11/2015	1,061.47

Non-Payroll Total: \$2,894.99

Payroll Total: \$0.00

Report Total: \$2,894.99

Project Totals

013 MAINTENANCE/CUSTODIAL 2,894.99

Unit Totals

050 DISTRICT WIDE 2,894.99

Change Order Listing

Options: Fund: CHILD NUTRITION FUND, Year: 2015-2016, ReferenceDate: PO Date, Date Range: 11/4/2015 - 12/8/2015, PO Range: 1 - 26, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
12	07/01/2015	12967	OKLAHOMA HOME CENTERS, INC.	BLANKET FOR SUPPLIES FOR 2015-	-933.92
			BLANKET FOR SUPPLIES FOR 2015-16 763-3140-617-700-0000-000-050	09/04/2015 11/11/2015	-933.92
19	07/01/2015	17817	SOUTHWEST FOODSERVICE EXCELLENCE	FOOD SERVICE MGT. FOR 2015-16	-25,000.00
			BLANKET FOR FOOD SERVICE 764-3190-570-700-0000-000-050	09/04/2015 11/24/2015	-177,508.32
			MANAGEMENT FOR 2015-16 764-3190-570-700-0000-000-050	11/24/2015	15,192.02
			764-3190-570-700-0000-000-050	11/24/2015	122,345.45
			764-3190-570-700-0000-000-050	11/24/2015	14,970.85
21	08/18/2015	17764	SOONER PEST MANAGEMENT	PEST CONTROL FOR 2015-16	420.00
			PEST CONTROL FOR 2015-16 763-3140-340-700-0000-000-050	11/09/2015	65.00
			763-3140-340-700-0000-000-050	12/04/2015	355.00

Non-Payroll Total:	(\$25,513.92)
Payroll Total:	\$0.00
Report Total:	(\$25,513.92)

Project Totals		
763	LUNCHES	-513.92
764	BREAKFASTS	-25,000.00

Unit Totals		
050	DISTRICT WIDE	-25,513.92

ACTIVITY FUND – FUND 60
BANK RECONCILIATION – FARMERS & MERCHANTS BANK
11/30/2015

<u>GENERAL LEDGER ACCOUNT</u>		<u>BANK RECONCILIATION</u>	
Balance (11/01/15)	\$583,491.58	Balance per bank statement as of (11/30/15)	\$568,720.99 \$
Add Receipts	\$ 84,771.98	Add Deposits in Transit	\$ 1,716.40
Less Checks Written	\$100,801.00	Less O/S Checks	\$ 13,613.26
Adjustments	\$ -187.00 -1,515.63	*Adjustments/ Bank correction	-\$ 1,740.00 +\$ 10,675.80
Balance per Ledger	\$565,759.93	Balance per Ledger	\$565,759.93

Adjustment/Correction explanations:

\$187.00 - 2013-14 check #1350 written off in July, cleared bank in Nov.

\$1,515.63 – reclassified coding adjustments to receipts to prior month

\$10,675.80 – Check# 489 cleared bank twice – bank error

\$1,740.00 = \$1,515.63 reclassified coding to receipts to prior month & \$224.37 for reclassified coding to previous months payments (\$124.40 in account 824 & \$99.97 in account 940)

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



Activity Fund Clerk

12/3/15

Date

Guthrie Public Schools Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2015 - 11/30/2015

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 CENTRAL FACULTY	\$338.73	\$0.00	\$0.00	\$50.00	\$288.73	\$0.00	\$288.73
802 CENTRAL ACTIVITY	\$23,398.52	\$35.00	\$0.00	\$13,305.41	\$10,128.11	\$594.16	\$9,533.95
803 CENTRAL PTO	\$6,996.97	\$411.60	\$0.00	\$632.18	\$6,776.39	\$1,629.31	\$5,147.08
804 COTTERAL PTO	\$7,895.11	\$2,514.60	\$0.00	\$1,491.25	\$8,918.46	\$1,990.00	\$6,928.46
805 COTTERAL ACTIVITY	\$14,218.69	\$14,360.47	\$0.00	\$2,822.35	\$25,756.81	\$9,391.57	\$16,365.24
806 COTTERAL FACULTY	\$395.76	\$42.35	\$0.00	\$0.00	\$438.11	\$337.50	\$100.61
808 FOGARTY PARENTS ORG.	\$7,649.36	\$5,478.61	\$0.00	\$1,105.03	\$12,022.94	\$5,448.55	\$6,574.39
809 FOGARTY ACTIVITY	\$32,538.78	\$1,820.81	(\$187.00)	\$20,034.05	\$14,138.54	\$5,375.70	\$8,762.84
810 FOGARTY FACULTY	\$1,046.78	\$30.25	\$0.00	\$122.75	\$954.28	\$300.00	\$654.28
812 GUES ACTIVITY	\$32,151.47	\$1,099.05	\$0.00	\$6,360.35	\$26,890.17	\$12,772.12	\$14,118.05
813 GUES FACULTY	\$1,350.94	\$77.25	\$0.00	\$84.66	\$1,343.53	\$434.18	\$909.35
815 GUES PARENTS ORG.	\$13,389.18	\$1,337.90	\$0.00	\$970.12	\$13,756.96	\$4,368.45	\$9,388.51
816 GHS SPECIAL KIDS	\$64.65	\$0.00	\$0.00	\$0.00	\$64.65	\$0.00	\$64.65
817 ART JUNIOR HIGH	\$543.56	\$0.00	\$0.00	\$0.00	\$543.56	\$0.00	\$543.56
818 JH BUILDERS CLUB	\$577.54	\$0.00	\$0.00	\$0.00	\$577.54	\$0.00	\$577.54
819 ATHLETICS JUNIOR HIGH	\$10,815.50	\$2,788.00	\$0.00	\$3,123.63	\$10,479.87	\$15,621.17	(\$5,141.30)
820 GOLF JUNIOR HIGH	\$1,342.13	\$0.00	\$0.00	\$0.00	\$1,342.13	\$0.00	\$1,342.13
821 FHA JUNIOR HIGH	\$891.79	\$0.00	\$0.00	\$0.00	\$891.79	\$435.00	\$456.79
822 HONOR SOCIETY JR HIGH	\$1,939.22	\$0.00	\$0.00	\$0.00	\$1,939.22	\$648.00	\$1,291.22
823 JR HIGH ACCOUNT	\$12,624.57	\$50.00	\$0.00	\$528.07	\$12,146.50	\$1,302.58	\$10,843.92
824 JR HIGH FACULTY	\$1,367.74	\$246.75	\$0.00	\$670.39	\$944.10	\$133.10	\$811.00
825 LIBRARY JR HIGH	\$3,633.67	\$0.00	\$0.00	\$0.00	\$3,633.67	\$124.39	\$3,509.28
827 CHEERLEADERS JR HIGH	\$4,850.33	\$0.00	\$0.00	\$422.29	\$4,428.04	\$0.00	\$4,428.04
830 STUCO JH	\$6,780.14	\$180.00	\$0.00	\$1,097.97	\$5,862.17	\$320.00	\$5,542.17
831 T.S.A. JR HIGH	\$1,960.45	\$0.00	\$0.00	\$271.70	\$1,688.75	\$190.00	\$1,498.75
832 YEARBOOK JR HIGH	\$3,922.39	\$0.00	\$0.00	\$2,102.00	\$1,820.39	\$0.00	\$1,820.39
834 JR HIGH ACADEMIC TEAM	\$388.14	\$140.04	\$0.00	\$0.00	\$528.18	\$303.04	\$225.14
850 ACADEMIC TEAM HS	\$257.30	\$0.00	(\$20.00)	\$0.00	\$237.30	\$136.00	\$101.30
851 ART CLUB HS	\$7,682.82	\$944.18	\$0.00	\$183.08	\$8,443.92	\$1,016.92	\$7,427.00
852 ATHLETICS HS	\$75,535.28	\$18,494.75	\$0.00	\$9,965.28	\$84,064.75	\$39,527.88	\$44,536.87
853 HS CHEER	\$4,073.37	\$0.00	\$0.00	\$0.00	\$4,073.37	\$104.00	\$3,969.37
855 TENNIS HS	\$7,928.58	\$1,355.39	\$0.00	\$0.00	\$9,283.97	\$4,865.00	\$4,418.97
856 GHS LIBRARY	\$1,286.54	\$0.00	\$0.00	\$0.00	\$1,286.54	\$0.00	\$1,286.54
857 YOUTH & GOVERNMENT HS	\$681.54	\$150.00	\$0.00	\$0.00	\$831.54	\$418.00	\$413.54
858 GHS LINK CREW	\$185.99	\$0.00	\$0.00	\$0.00	\$185.99	\$0.00	\$185.99
859 BAND (OPERATING) HS	\$23,184.57	\$2,588.65	\$0.00	\$4,961.09	\$20,812.13	\$15,935.69	\$4,876.44
860 CLASS OF 2016 HS	\$7,974.80	\$50.00	\$0.00	\$331.69	\$7,693.11	\$1,190.00	\$6,503.11
861 CLASS OF 2017 HS	\$5,582.82	\$0.00	(\$20.00)	\$383.12	\$5,179.70	\$0.00	\$5,179.70
862 CLASS OF 2018 HS	\$4,749.75	\$0.00	(\$20.00)	\$15.99	\$4,713.76	\$0.00	\$4,713.76
863 CLASS OF 2019 HS	\$2,251.89	\$50.00	(\$20.00)	\$15.94	\$2,265.95	\$0.00	\$2,265.95
867 CLASS OF 2014 HS	\$127.28	\$0.00	\$0.00	\$0.00	\$127.28	\$0.00	\$127.28
868 CLASS OF 2015	\$1,099.49	\$0.00	\$0.00	\$100.00	\$999.49	\$0.00	\$999.49
869 ENGLISH CLUB	\$1,986.09	\$477.00	\$0.00	\$279.00	\$2,184.09	\$795.00	\$1,389.09
870 COURTESY COMMITTEE HS	\$1,357.72	\$441.00	\$0.00	\$124.54	\$1,674.18	\$1,005.46	\$668.72
873 SPEECH HS	\$523.25	\$170.00	\$0.00	\$0.00	\$693.25	\$300.00	\$393.25
874 FACULTY LOUNGE HS	\$945.63	\$83.75	\$0.00	\$0.00	\$1,029.38	\$155.44	\$873.94
876 FFA 4H BOOSTER CLUB HS	\$31,969.13	\$1,444.00	\$0.00	\$884.74	\$32,528.39	\$7,693.06	\$24,835.33
877 FFA HS	\$22,813.50	\$2,162.00	\$0.00	\$4,760.11	\$20,215.39	\$16,695.35	\$3,520.04
878 FCCLA (FHA) HS	\$2,598.25	\$40.00	\$0.00	\$1,208.92	\$1,429.33	\$953.98	\$475.35
879 FOREIGN LANGUAGE SPAN HS	\$2,214.32	\$310.00	\$0.00	\$225.00	\$2,299.32	\$0.00	\$2,299.32
882 GUTHRIE RUNNING CLUB HS	\$2,503.78	\$55.00	\$0.00	\$0.00	\$2,558.78	\$56.00	\$2,502.78
883 HERITAGE CLUB HS	\$1,100.78	\$25.00	\$0.00	\$185.21	\$940.57	\$140.79	\$799.78
884 HIGH SCHOOL ACCOUNT	\$14,198.93	\$833.37	\$0.00	\$468.94	\$14,563.36	\$1,247.24	\$13,316.12
886 HONOR SOCIETY HS	\$2,242.25	\$0.00	\$0.00	\$0.00	\$2,242.25	\$0.00	\$2,242.25

Guthrie Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2015 - 11/30/2015

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
888 JOURNALISM HS	\$387.30	\$0.00	\$0.00	\$0.00	\$387.30	\$0.00	\$387.30
889 KEY CLUB HS	\$507.10	\$40.00	\$0.00	\$188.41	\$358.69	\$260.79	\$97.90
893 MU ALPHA THETA HS	\$566.21	\$60.00	\$0.00	\$118.42	\$507.79	\$200.00	\$307.79
895 JROTC HS	\$6,936.41	\$10.00	(\$100.00)	\$226.29	\$6,620.12	\$0.00	\$6,620.12
896 S.A.D.D. HS	\$40.02	\$0.00	\$0.00	\$0.00	\$40.02	\$0.00	\$40.02
897 SOCCER CLUB HS	\$3,105.26	\$6,530.37	(\$20.00)	\$744.64	\$8,870.99	\$0.00	\$8,870.99
898 SCIENCE CLUB HS	\$9,393.98	\$1,122.00	\$0.00	\$406.69	\$10,109.29	\$150.00	\$9,959.29
899 STUDENT COUNCIL HS	\$17,544.91	\$560.00	\$200.00	\$4,486.85	\$13,818.06	\$397.60	\$13,420.46
900 CAMPUS BEAUTIFICATION HS	\$8,613.38	\$135.00	\$0.00	\$946.99	\$7,801.39	\$0.00	\$7,801.39
902 VOCAL HS	\$3,959.45	\$50.00	\$0.00	\$695.79	\$3,313.66	\$2,495.65	\$818.01
904 YEARBOOK HS	\$7,211.36	\$470.00	\$0.00	\$118.42	\$7,562.94	\$1,493.79	\$6,069.15
907 HS MEMORIAL FUND	\$73.92	\$0.00	\$0.00	\$0.00	\$73.92	\$0.00	\$73.92
908 VOCAL TRIP ACCOUNT HS	\$440.94	\$0.00	\$0.00	\$0.00	\$440.94	\$0.00	\$440.94
911 FFA BUILDING FUND	\$49,034.30	\$5,200.00	\$0.00	\$2,649.38	\$51,584.92	\$46,339.44	\$5,245.48
912 GHS BUSINESS PROF OF AMERICA	\$597.44	\$0.00	\$0.00	\$0.00	\$597.44	\$0.00	\$597.44
913 DRAMA HS	\$1,926.87	\$290.00	\$0.00	\$1,189.58	\$1,027.29	\$780.45	\$246.84
921 BANQUET ACCOUNT	\$309.01	\$0.00	\$0.00	\$0.00	\$309.01	\$0.00	\$309.01
922 COURTESY COMMITTEE ADMIN	\$208.87	\$0.00	\$0.00	\$0.00	\$208.87	\$150.00	\$58.87
925 GENERAL FUND REFUND	\$5,904.04	\$292.00	\$0.00	\$75.99	\$6,120.05	\$0.00	\$6,120.05
927 HALL OF FAME BANQUET	\$736.17	\$0.00	\$0.00	\$0.00	\$736.17	\$0.00	\$736.17
929 SPECIAL OLYMPICS	\$26,074.39	\$0.00	\$0.00	\$218.68	\$25,855.71	\$905.79	\$24,949.92
930 DISTRICT ELEM. PTO	\$175.34	\$0.00	\$0.00	\$0.00	\$175.34	\$0.00	\$175.34
932 SUMMER SCHOOL HS	\$1,625.00	\$0.00	\$0.00	\$0.00	\$1,625.00	\$0.00	\$1,625.00
933 FAVER C&C	\$315.13	\$26.05	\$0.00	\$215.00	\$126.18	\$0.00	\$126.18
934 TRANSPORTATION C&C	\$2,933.30	\$895.00	\$0.00	\$1,099.28	\$2,729.02	\$1,224.10	\$1,504.92
935 VENDING MACHINE ADMIN	\$422.75	\$54.10	\$0.00	\$100.39	\$376.46	\$340.69	\$35.77
936 GUES HONOR CHOIR	\$1,434.37	\$1,943.15	\$0.00	\$806.00	\$2,571.52	\$2,500.00	\$71.52
937 FAVER ACTIVITY	\$325.81	\$0.00	\$0.00	\$0.00	\$325.81	\$0.00	\$325.81
938 NATIVE AMERICAN PARENT COM	\$205.72	\$0.00	\$0.00	\$0.00	\$205.72	\$0.00	\$205.72
940 ADMINISTRATION MISC	\$10,260.74	\$277.34	\$0.00	\$118.45	\$10,419.63	\$1,440.93	\$8,978.70
942 C.N. CLEARING ACCT	\$578.70	\$6,530.20	\$0.00	\$7,108.90	\$0.00	\$7,891.10	(\$7,891.10)
Total	\$581,975.95	\$84,771.98	(\$187.00)	\$100,801.00	\$565,759.93	\$220,524.96	\$345,234.97



EMPLOYEE TRIP REQUEST

Check if Out of State

Mary Hudson
Name of Employee

November 10, 2015
Date

Employee's Current Assignment HS Library/HS Tennis Coach

Title of Conference or Activity John Newcombe High School Tennis Camp

Location New Brunfels, TX Date(s) of Conference February 19-21, 2016

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

Departure Date Feb 19, 2016 AM PM (check one) Return Date Feb 21, 2016 AM PM (check one)

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

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

John Newcombe has a specilaized high school tennis camp to get your team ready for their season! Shelley Berryman and I will be taking the boys and girls varsity team. Each player is responsible for paying their own way of \$175.00. This includes the tennis camp, meals and lodging for three days

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

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

Travel*	\$	<u>800.00</u>	(mileage, air, ground, parking & toll) <i>see below</i>
Registration	\$	<u>175.00</u>	
Lodging	\$	<u>0.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculate at \$30 per day in state; \$50 out of state)
Substitute	\$	<u>65.00</u>	(calculate @ \$65 per day)
Total	\$	<u>1,040.00</u>	

Tennis # 855
paid by student

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

Principal's Approval *D. Chong* 11-12-15
Signature Date

Program Director's Approval _____
Signature Date

Board of Education Approval _____
Date

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



EMPLOYEE TRIP REQUEST

Check if Out of State

Shelley Berryman
Name of Employee

11-20-15
Date

Employee's Current Assignment Tennis coach/Drama Teacher

Title of Conference or Activity Tennis Camp -Jonh Newcomb

Location Newbransful Texas Date(s) of Conference February 19-21, 2016

Full Legal Name (for air travel) _____

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

Departure Date Feb 19, 2016 AM PM (check one) Return Date Feb 21, 2016 AM PM (check one)

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

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

Will Take High School Tennis Players to Camp and I will Sponsor.

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

Costs are covered by which fund?
BE SPECIFIC PLEASE.

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

Travel*	\$ 800.00	(mileage, air, ground, parking & toll) see below
Registration	\$ 255.00	
Lodging	\$	
Meals	\$	(overnight stay required; calculate at \$30 per day in state; \$50 out of state)
Substitute	\$	(calculate @ \$65 per day)
Total	\$ 1,055.00	

paid by students _____

paid by students _____

paid by students _____

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

Principal's Approval [Signature]
Signature

11-23-15
Date

Program Director's Approval _____
Signature

Date

Board of Education Approval _____
Date

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

[Stamp: RECEIVED] [Signature]



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

Today's Date 11-10-2015 Date of Activity February 19-21, 2016
 Destination John Newcombe's High School Tennis Camp New Brunfels, TX
 Class & Grade Level Varsity Boys and Girls Tennis Team
 Teacher(s) Mary Hudson and Shelley Berryman

Names of teacher assistants or other adults attending:

Number of students 12 Number of sponsors 2
 Leave Time 6:00 AM Return Time 9:00 PM
 Event Beginning Time if different 5:00 PM Event Ending Time if different 2:00 PM

Emergency Phone Contact Number 405-747-0295

Cost to be paid per student 255.00 Due when? Feb 6, 2016 Cost to district 0

Paid for by Activity Fund Yes No
 Sub needed? Yes No (If yes, please complete sub request.)
 Transportation request completed? Yes No
 Activity information e-mailed to activities@guthrie.k12.ok.us (Send as an Attachment) Yes No

Principal Signature Date

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

Special Education Director Date

Every student must have a signed consent, indemnity and release form on file before going on any activity.

List the PASS objective and the educational objective to be addressed by this field trip:

ACTIVITY FUND –PURCHASE REQUEST

BILLING ADDRESS:
 Guthrie Public Schools
 Attn: Activity Fund
 802 East Vilas Avenue
 Guthrie, OK 73044



405-282-8900

SHIPPING ADDRESS:
 Guthrie Public Schools
 200 Crooks Drive Bldg 4
 Guthrie, OK 73044

Support Here

To: GPS

Name _____

Address _____

City State ZIP _____

Phone # _____

Web &/or E-mail Address (if available) _____

Tennis 855
Activity Fund Account Name & Number
Mary Hudson
Person Submitting Request
11/10/2015
Date of Request

Quantity	Description	Unit Price	Total Amount
1	Substitute for Shelley Berryman for February 19, 2016		65.00
<i>SHIPPING ESTIMATE</i>			
TOTAL OF THIS REQUISITION			65.00

Sponsors: Upon receipt of the PO #, please order your merchandise.

Save this form and attach to an e-mail to your site Activity Fund secretary.

ACTIVITY FUND –PURCHASE REQUEST

BILLING ADDRESS:
 Guthrie Public Schools
 Attn: Activity Fund
 802 East Vilas Avenue
 Guthrie, OK 73044



405-282-8900

SHIPPING ADDRESS:
 Guthrie Public Schools
 200 Crooks Drive Bldg 4
 Guthrie, OK 73044

To: GPS Transportation

OFFICE OF THE SUPERINTENDENT

Name _____

Address _____

City State ZIP _____

Phone # _____

Web &/or E-mail Address (if available) _____

Tennis 855

Activity Fund Account Name & Number

Mary Hudson

Person Submitting Request

11/10/2015

Date of Request

Quantity	Description	Unit Price	Total Amount
2	Suv's 2000 miles total	.40	800.00
<i>SHIPPING ESTIMATE</i>			
TOTAL OF THIS REQUISITION			800.00

Sponsors: Upon receipt of the PO #, please order your merchandise.
 Save this form and attach to an e-mail to your site Activity Fund secretary.

CONTRACT

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

RECITALS:

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

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

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

1. This Agreement shall commence on _____ and expire upon the completion of negotiations regarding the 2016-2017 Negotiated Agreement.

2. The School District agrees to compensate Barlow for services rendered as the School District's chief negotiator at an initial engagement fee rate of Five Thousand Five Hundred Dollars (\$5,500.00), plus Ninety-five Dollars (\$95.00) for each hour worked and Fifty Dollars (\$50.00) for each hour traveled. There shall be no hourly charges for the initial Board/Administrative planning sessions, telephone consultation throughout negotiations and the post negotiations Administrative/Board seminar; and a Benefits Package which includes receiving copies of the Management Team Update newsletter when published by Barlow Education Management Services, LLC; and a registration for Superintendent and Board President to attend a Collective Bargaining Conference given by Barlow.
 - a. Upon presentation of a written statement, the School District shall compensate Barlow at the rate of One Thousand One Hundred Dollars (\$1,100.00) for the first five (5) months of this Agreement. Hourly fees will be compensated upon a written statement on a monthly basis.

3. Barlow shall act as the School District's chief negotiator and perform all such duties as may be assigned by the Board and the Superintendent including but not limited to:
 - a. Meetings and conference with the Board of Education, individual Board members, members of the administrative staff and School District legal counsel.
 - b. Meetings and conferences with the members of the Board's negotiating teams.

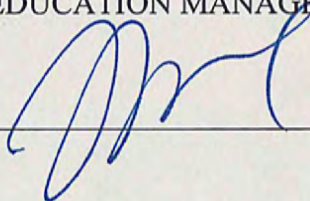
- c. All sessions at which negotiations are conducted with the Association.
 - d. All meetings and conferences with members of the Association' negotiation teams or its representatives.
 - e. Meetings and conferences with mediators and fact finding representatives.
 - f. Research and preparation necessary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

GUTHRIE INDEPENDENT SCHOOL DISTRICT
NUMBER ONE OF LOGAN COUNTY, OKLAHOMA

BY: _____

BARLOW EDUCATION MANAGEMENT SERVICES, LLC

BY: _____



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

AUDIT REPORT-----EXECUTIVE SUMMARY

FOR THE YEAR ENDED JUNE 30, 2015

---REPORT FORMAT---

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

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

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

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

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

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

---REPORT HIGHLIGHTS---

	<u>Year Ending Fund Balance:</u>	<u>Increase (Decrease) in the Fund Balance during the year:</u>
General Fund:	\$ 2,799,561	\$ 54,122
Building Fund:	\$ 442,053	\$ (232,962)
Child Nutrition Fund:	\$ 132,896	\$ (18,195)
School Age Care Fund:	\$ 75,619	\$ (3,242)
Sinking Fund:	\$ 83,563	\$ 2,509
Gifts & Endowment Fund:	\$ 20,902	\$ (432)
Insurance Fund:	\$ 63,177	\$ (263)
Activity Fund:	\$ 477,282	\$ 121,492

Federal Financial Assistance Receivable:	prior year:	\$ 487,837.68
	this year:	\$ 495,305.42

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

ANNUAL FINANCIAL REPORT
INDEPENDENT SCHOOL DISTRICT NO. 1
GUTHRIE PUBLIC SCHOOL DISTRICT
LOGAN COUNTY, OKLAHOMA
JULY 1, 2014 TO JUNE 30, 2015

GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JUNE 30, 2015

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GUTHRIE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
JULY 1, 2014 TO JUNE 30, 2015

SCHOOL DISTRICT BOARD MEMBERS

Janna Pierson
Gail Davis
Travis Sallee
Sharon Watts
Terry Pennington
Jennifer Bennett-Johnson
Tom Holtz – July 1, 2014 to February 9, 2015
Tina Smedley – February 9, 2015 to June 30, 2015

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Mike Simpson

CLERK OF THE BOARD

Jennifer Bennett-Johnson

SCHOOL DISTRICT TREASURER

Donna Scheihing

PUTNAM & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

December 2, 2015

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

Report on the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2015, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Oklahoma State Department of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating their overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As discussed in Note 1, these financial statements were prepared by the District, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. 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 reasonable determined, are presumed to be material.

Adverse Opinion of U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2015, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matters described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balance arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2015, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The combining statement – regulatory basis, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not required part of the basic financial statements.

The combining statements – regulatory basis and the schedule of expenditures of federal awards are the responsibility of the management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 the other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combined statements – regulatory basis and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 2, 2015 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 to other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards In considering the District’s internal control over financial reporting and compliance.


Putnam & Company, PLLC

COMBINED FINANCIAL STATEMENTS

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF ASSETS AND LIABILITIES
(ALL FUND TYPES AND ACCOUNT GROUPS) - REGULATORY BASIS
JUNE 30, 2015**

	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Debt Service	Trust and Agency	Fixed Assets	(Memorandum Only)
ASSETS						
Cash and Cash Equivalents	\$4,029,618	741,791		575,588		5,346,997
Amount available in Debt Service Fund			83,563			83,563
Land, Equipment, Vehicles & Buildings					23,792,249	23,792,249
Accumulated Depreciation					(12,517,357)	(12,517,357)
Total Assets	\$4,029,618	741,791	83,563	575,588	11,274,892	16,705,452
LIABILITIES						
Warrants Payable	\$540,285	69,530		14,227		624,042
Reserved for Encumbrances	689,772	21,693				711,465
General Obligation Bonds Payable						0
Interest Payable on Bonds						0
Total Liabilities	1,230,057	91,223	0	14,227	0	1,335,507
FUND EQUITY						
Fund Balances:						
Restricted for Building Purposes		442,053				442,053
Restricted for Child Nutrition Purposes		132,896				132,896
Restricted for School Age Care Purposes		75,619				75,619
Restricted for Debt Service			83,563			83,563
Restricted for Gifts & Endowment Purposes				20,902		20,902
Restricted for Insurance Purposes				63,177		63,177
Restricted for Student Activities				477,282		477,282
Unassigned	2,799,561				11,274,892	14,074,453
Total Fund Balance	2,799,561	650,568	83,563	561,361	11,274,892	15,369,945
Total Liabilities and Fund Equity	\$4,029,618	741,791	83,563	575,588	11,274,892	16,705,452

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

GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

	Governmental Fund Types			Fiduciary Fund Types	Totals
	General	Special Revenue	Debt Service	Trust and Agency	(Memorandum Only)
REVENUES:					
Local Sources	\$4,758,920	1,019,610	2,509	1,255,576	7,036,615
Intermediate Sources	849,719				849,719
State Sources	15,047,772	165,403			15,213,175
Federal Sources	1,541,225	974,924			2,516,149
Total Revenues	22,197,636	2,159,937	2,509	1,255,576	25,615,658
EXPENDITURES:					
Instruction	12,562,366	9,805			12,572,171
Support Services	9,665,789	635,878		4,013	10,305,680
Non-Instructional Services	142,643	1,368,997		1,130,266	2,641,906
Facilities Acquisition & Construction Services		279,813			279,813
Other Outlays	19,810	121,826			141,636
Other Uses				500	500
DEBT SERVICE					
Bonds Paid					0
Coupons Paid					0
Total Expenditures	22,390,608	2,416,319	0	1,134,779	25,941,706
Revenues Over (Under) Expenditures	(192,972)	(256,382)	2,509	120,797	(326,048)
OTHER FINANCING SOURCES (USES):					
Estopped Warrants	1,055	8			1,063
Deobligation of Prior Year Funds	22,506	122			22,628
Return of Assets	223,533	1,853			225,386
Total Other Financing Sources (Uses)	247,094	1,983	0	0	249,077
Revenue and Other Sources Over (Under) Expenditures and Other Uses	54,122	(254,399)	2,509	120,797	(76,971)
Fund Balance, Beginning of Year	2,745,439	904,967	81,054	440,564	4,172,024
Fund Balance, End of Year	\$2,799,561	650,568	83,563	561,361	4,095,053

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL FUND AND BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	General Fund			Special Revenue Funds		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local Sources	\$4,126,067	4,758,920	632,853	912,161	1,019,610	107,449
Intermediate Sources	714,436	849,719	135,283			0
State Sources	13,904,975	15,047,772	1,142,797	148,612	165,403	16,791
Federal Sources	1,464,444	1,541,225	76,781	907,452	974,924	67,472
Total Revenues	20,209,922	22,197,636	1,987,714	1,968,225	2,159,937	191,712
EXPENDITURES :						
Instruction	12,676,564	12,562,366	114,198	9,820	9,805	15
Support Services	10,103,977	9,665,789	438,188	1,026,443	635,878	390,565
Non-Instructional Services	142,670	142,643	27	1,432,589	1,368,997	63,592
Facilities Acquisition & Construction Services	4,330		4,330	281,210	279,813	1,397
Other Outlays	27,820	19,810	8,010	123,130	121,826	1,304
Total Expenditures	22,955,361	22,390,608	564,753	2,873,192	2,416,319	456,873
Revenues Over (Under) Expenditures	(2,745,439)	(192,972)	2,552,467	(904,967)	(256,382)	648,585
OTHER FINANCING SOURCES (USES):						
Estopped Warrants		1,055	1,055		8	8
Deobligation of Prior Year Funds		22,506	22,506		122	122
Return of Assets		223,533	223,533		1,853	1,853
Total Other Financing Sources (Uses)	0	247,094	247,094	0	1,983	1,983
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(2,745,439)	54,122	2,799,561	(904,967)	(254,399)	650,568
Fund Balance, Beginning of Year	2,745,439	2,745,439	0	904,967	904,967	0
Fund Balance, End of Year	\$0	2,799,561	2,799,561	0	650,568	650,568

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

NOTES TO FINANCIAL STATEMENTS

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

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

In evaluating how to define the district, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

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

B. Fund Accounting and Description of Funds

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

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

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

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

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

Governmental Fund Types

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund – The general fund is used to account for all financial transactions, except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Salary Incentive Aid program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

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

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

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

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

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

Fiduciary Fund Types

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

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

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

Account Groups

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

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

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

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

C. Basis of Accounting and Presentation

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements-Management’s Discussion and Analysis-for State and Local Governments*. This format significantly differs from that required by GASB 34.

The basic financial statements are essentially prepared on a basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education (OSDE) as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Investments and inventories are recorded as assets when purchased.
- Capital assets in proprietary funds are recorded when acquired and depreciated over their useful lives.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

C. Basis of Accounting and Presentation – (continued)

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for proprietary fund types and trust funds.

D. Budgets and Budgetary Accounting

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

The District may upon approval by a majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent. Under current Oklahoma Statutes, a formal budget is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities, and Fund Equity

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

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

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

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

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

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

Inventories – The value of consumable inventories at June 30, 2015 is not material to the basic financial statements.

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

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

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

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

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

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

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

F. Revenue, Expenses, and Expenditures

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the districts.

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

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

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions or additions of revenue of the year when the adjustment is made.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided. These rules also require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

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

G. Budgets and Budgetary Accounting – Estimate of Needs

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

The 2014-15 Estimate of Needs was approved by the Board and subsequently filed with the County Clerk. The Estimate of Needs was approved by the excise board and the requested levies were made.

H. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting—under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund—is utilized in all governmental funds of the District. Appropriations not used or encumbered will lapse at the end of the year.

I. Use of Estimates

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

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

2. DEPOSIT AND INVESTMENT RISKS

Custodial Credit Risk - The District's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limits acceptable collateral to U.S. Treasury and agency securities and direct debt obligations of the state, municipalities, counties, and school districts in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the District must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2015, the District was not exposed to custodial credit risk as defined above.

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

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

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

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

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

At June 30, 2015, the District had no concentration of credit risk as defined above.

GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

3. INTERFUND RECEIVABLES AND PAYABLES

There were no Interfund receivables or payables at June 30, 2015.

4. CAPITAL ASSETS

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

	<u>Useful Life</u>
Buildings and Structures	10-45 years
Vehicles	6 years
Equipment	5-10 years

Capital asset activity for the year ended, as follows:

	Balance June 30, 2014	Additions/ Disposals	Transfers	Balance June 30, 2015
Buildings & Structures	\$ 19,066,570	250,957		19,317,527
Vehicles	2,649,352	860,000		3,509,352
Equipment	896,630	68,740		965,370
Accumulated Deprec.	(11,850,018)	(667,339)		(12,517,357)
Net Assets	<u>\$ 10,762,534</u>	<u>512,358</u>		<u>11,274,892</u>

5. GENERAL LONG-TERM DEBT

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

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

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2015:

	<u>Bonds</u> <u>Payable</u>	<u>Capital</u> <u>Leases</u>	<u>Total</u>
Balance, July 1, 2014	\$ 0	7,562	\$ 7,562
Additions		0	0
Retirements	0	7,562	7,562
Balance, June 30, 2015	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

**GUTHRIE SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

6. EMPLOYEE RETIREMENT SYSTEM

Basis of Accounting

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

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

Basis of Accounting

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

Funding Policy

A participant with five years of creditable service may retire with a normal retirement allowance at the age of sixty-two (62) or with reduced benefits as early as age fifty-five (55). The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his/her accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00 and the participant's contributions plus interest. If the beneficiary is a surviving spouse, the surviving spouse may, in lieu of the death benefit elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death. The contribution rates for the Districts, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. Employers' contribution of applicable earnings was 9.5% for the fiscal year ended June 30, 2015.

**GUTHRIE SCHOOL DISTRICT NO. 1
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015**

6. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Annual Pension Cost

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

	<u>Total Payroll</u>	<u>Contributions</u>
2014-15	\$14,158,812.	\$ 1,361,040.
2013-14	\$13,943,487.	\$ 1,205,348.
2012-13	\$13,523,692.	\$ 1,284,750.

7. CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

8. RISK MANAGEMENT AND LITIGATION

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

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 2, 2015, which is the date the financial statements were issued.

OTHER SUPPLEMENTARY INFORMATION

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
SPECIAL REVENUE FUNDS
JUNE 30, 2015**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$481,547</u>	<u>184,625</u>	<u>75,619</u>	<u>741,791</u>
 Total Assets	 <u><u>\$481,547</u></u>	 <u><u>184,625</u></u>	 <u><u>75,619</u></u>	 <u><u>741,791</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$30,740	38,790		69,530
Reserved for Encumbrances	<u>8,754</u>	<u>12,939</u>		<u>21,693</u>
 Total Liabilities	 <u><u>39,494</u></u>	 <u><u>51,729</u></u>	 <u><u>0</u></u>	 <u><u>91,223</u></u>
 Fund Equity:				
Restricted for Building Purposes	442,053			442,053
Restricted for Child Nutrition Purposes		132,896		132,896
Restricted for School Age Care Purposes			<u>75,619</u>	<u>75,619</u>
 Total Fund Equity	 <u><u>442,053</u></u>	 <u><u>132,896</u></u>	 <u><u>75,619</u></u>	 <u><u>650,568</u></u>
 Total Liabilities and Fund Equity	 <u><u>\$481,547</u></u>	 <u><u>184,625</u></u>	 <u><u>75,619</u></u>	 <u><u>741,791</u></u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	\$704,713	312,147	2,750	1,019,610
State Sources	467	164,356	580	165,403
Federal Sources		974,924		974,924
Total Revenues Collected	<u>705,180</u>	<u>1,451,427</u>	<u>3,330</u>	<u>708,510</u>
Expenditures:				
Instruction	9,805			9,805
Support Services	629,303		6,575	635,878
Non-Instructional Services	19,221	1,349,776		1,368,997
Facilities Acquisition	279,813			279,813
Other Outlays		121,826		121,826
Total Expenditures	<u>938,142</u>	<u>1,471,602</u>	<u>6,575</u>	<u>2,416,319</u>
Excess of Revenues Over Expenditures	<u>(232,962)</u>	<u>(20,175)</u>	<u>(3,245)</u>	<u>(256,382)</u>
Other Financing Sources (Uses):				
Return of Assets		1,853		1,853
Estopped Warrants		5	3	8
Deobligation of Prior Year Funds		122		122
Total Other Financing Sources (Uses):	<u>0</u>	<u>1,980</u>	<u>3</u>	<u>1,983</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(232,962)</u>	<u>(18,195)</u>	<u>(3,242)</u>	<u>(254,399)</u>
Fund Balance, Beginning of Year	<u>675,015</u>	<u>151,091</u>	<u>78,861</u>	<u>904,967</u>
Fund Balance, End of Year	<u>\$442,053</u>	<u>132,896</u>	<u>75,619</u>	<u>650,568</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015**

	Building Fund			Child Nutrition Fund			School Age Care Fund		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local Sources	\$589,438	704,713	115,275	322,723	312,147	(10,576)		2,750	2,750
State Sources		467	467	148,612	164,356	15,744		580	580
Federal Sources			0	907,452	974,924	67,472			0
Total Revenues	589,438	705,180	115,742	1,378,787	1,451,427	72,640	0	3,330	3,330
EXPENDITURES :									
Instruction	9,820	9,805	15			0			0
Support Services	954,193	629,303	324,890			0	72,250	6,575	65,675
Operation of Non-Instructional Services	19,230	19,221	9	1,406,748	1,349,776	56,972	6,611		6,611
Facilities Acquisition & Construction Services	281,210	279,813	1,397			0			0
Other Outlays			0	123,130	121,826	1,304			0
Total Expenditures	1,264,453	938,142	326,311	1,529,878	1,471,602	58,276	78,861	6,575	72,286
Revenues Over (Under) Expenditures	(675,015)	(232,962)	442,053	(151,091)	(20,175)	130,916	(78,861)	(3,245)	75,616
OTHER FINANCING SOURCES (USES):									
Return of Assets			0		1,853	1,853			0
Estopped Warrants			0		5	5		3	3
Deobligation of Prior Year Funds			0		122	122			0
Total Other Financing Sources (Uses)	0	0	0	0	1,980	1,980	0	3	3
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(675,015)	(232,962)	442,053	(151,091)	(18,195)	132,896	(78,861)	(3,242)	75,619
Fund Balance, Beginning of Year	675,015	675,015	0	151,091	151,091	0	78,861	78,861	0
Fund Balance, End of Year	\$0	442,053	442,053	0	132,896	132,896	0	75,619	75,619

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS
TRUST AND AGENCY FUNDS
JUNE 30, 2015**

	<u>GIFTS & ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$20,902</u>	<u>63,177</u>	<u>491,509</u>	<u>575,588</u>
Total Assets	<u>\$20,902</u>	<u>63,177</u>	<u>491,509</u>	<u>575,588</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$0		14,227	14,227
Reserved for Encumbrances				<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>14,227</u>	<u>14,227</u>
Fund Equity:				
Restricted for Gifts & Endowments Purposes	20,902			20,902
Restricted for Insurance Purposes		63,177		63,177
Restricted for Student Activities			<u>477,282</u>	<u>477,282</u>
Total Fund Equity	<u>20,902</u>	<u>63,177</u>	<u>477,282</u>	<u>561,361</u>
Total Liabilities and Fund Equity	<u>\$20,902</u>	<u>63,177</u>	<u>491,509</u>	<u>575,588</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>GIFTS & ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	<u>\$68</u>	<u>3,750</u>	<u>1,251,758</u>	<u>1,255,576</u>
Total Revenues Collected	<u>68</u>	<u>3,750</u>	<u>1,251,758</u>	<u>1,255,576</u>
Expenditures:				
Support Services		4,013		4,013
Operation of Non Instructional Services			1,130,266	1,130,266
Other Uses	<u>500</u>			<u>500</u>
Total Expenditures	<u>500</u>	<u>4,013</u>	<u>1,130,266</u>	<u>1,134,779</u>
Excess of Revenues Over Expenditures	(432)	(263)	121,492	120,797
Other Financing Sources (Uses):				
Deobligation of Prior Year Funds				<u>0</u>
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(432)	(263)	121,492	120,797
Fund Balance, Beginning of Year	<u>21,334</u>	<u>63,440</u>	<u>355,790</u>	<u>440,564</u>
Fund Balance, End of Year	<u>\$20,902</u>	<u>63,177</u>	<u>477,282</u>	<u>561,361</u>

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

GUTHRIE SCHOOL DISTRICT NO. 42
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
JULY 1, 2014 TO JUNE 30, 2015

	<u>Balance</u> <u>7/01/14</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/15</u>
Central Faculty	\$277.60	432.92	0.00	378.84	331.68
Central Activity	6,820.75	34,320.68	0.00	37,911.60	3,229.83
Central PTO	5,929.01	11,413.88	0.00	12,095.03	5,247.86
Cotteral PTO	3,262.80	15,388.40	(232.00)	13,407.04	5,012.16
Cotteral Activity	12,462.12	35,275.98	0.00	34,581.33	13,156.77
Cotteral Faculty	630.51	339.55	0.00	677.00	293.06
Fogarty Parents Org	4,295.90	20,523.95	400.00	14,329.98	10,889.87
Fogarty Activity	21,049.44	74,496.22	(318.00)	79,884.65	15,343.01
Fogarty Faculty	685.53	713.00	0.00	391.00	1,007.53
Gues Activity	21,108.20	64,757.04	0.00	74,212.25	11,652.99
Gues Faculty	1,091.64	1,695.25	0.00	1,364.26	1,422.63
Gues Parents Org	9,132.95	21,329.28	0.00	17,118.00	13,344.23
GHS Special Kids	51.65	130.00	0.00	117.00	64.65
Art Junior High	280.76	757.87	0.00	659.07	379.56
JH Builders Club	427.26	610.00	0.00	459.72	577.54
Athletics Junior High	6,537.57	30,213.52	0.00	25,059.35	11,691.74
Golf Junior High	1,687.95	970.00	(355.00)	960.82	1,342.13
FHA Junior high	347.46	4,554.87	0.00	4,352.10	550.23
Honor Society Jr High	1,560.29	2,190.00	(1,030.00)	751.07	1,969.22
Jr High Account	1,552.46	21,710.55	1,225.00	15,454.51	9,033.50
Jr High Faculty	1,845.78	2,210.10	0.00	2,851.87	1,204.01
Library Jr High	3,316.34	6,404.62	0.00	5,818.85	3,902.11
NJHS State President	8,093.78	7,465.00	630.00	16,188.78	0.00
Cheerleaders Jr High	1,827.64	6,315.00	0.00	2,769.41	5,373.23
Stuco Jr High	4,486.71	5,238.05	0.00	4,676.81	5,047.95
T.S.A. Jr High	3,692.68	0.00	0.00	1,529.41	2,163.27
Yearbook Jr High	3,186.81	3,801.21	0.00	3,874.61	3,113.41
Jr High Academic Team	559.80	663.50	0.00	775.16	448.14
Academic Team HS	211.70	100.00	0.00	97.20	214.50
Art Club HS	5,862.87	2,264.75	0.00	3,074.50	5,053.12
Athletics HS	33,862.68	186,222.19	445.00	185,232.59	35,297.28
HS Cheer	1,441.38	16,076.30	(92.80)	16,264.08	1,160.80
Tennis Booster HS	6,493.79	20,202.61	(440.00)	18,462.82	7,793.58
GHS Library	753.22	1,231.25	0.00	697.93	1,286.54
Youth & Government HS	1,207.35	1,137.00	0.00	1,662.01	682.34
GHS Link Crew	335.29	485.00	0.00	519.00	301.29
Band (Operating) HS	9,402.09	66,021.74	(120.00)	66,721.95	8,581.88
Class of 2016 HS	1,757.84	8,710.00	(100.00)	7,273.20	3,094.64
Class of 2017 HS	1,519.31	3,390.00	0.00	1,330.82	3,578.49
Class of 2011 HS	0.00	3,965.00	(20.00)	1,550.83	2,394.17

GUTHRIE SCHOOL DISTRICT NO. 42
LOGAN COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
JULY 1, 2014 TO JUNE 30, 2015

	<u>Balance</u> <u>7/01/14</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/15</u>
Class of 2012 HS	1,928.87	0.00	0.00	1,500.00	428.87
Class of 2013 HS	1,169.15	0.00	0.00	0.00	1,169.15
Class of 2014 HS	1,709.26	0.00	0.00	1,200.00	509.26
Class of 2015	5,616.60	7,245.00	0.00	11,762.11	1,099.49
English Club	1,413.36	3,688.42	(195.00)	3,445.70	1,461.08
Courtesy Committee HS	275.47	943.00	80.00	496.41	802.06
Speech HS	348.15	846.18	0.00	671.08	523.25
Faculty Lounge HS	878.18	918.75	0.00	818.99	977.94
FFA 4H Booster Clib HS	22,526.92	56,274.71	0.00	44,632.50	34,169.13
FFA HS	13,113.26	105,371.80	283.36	102,754.06	16,014.36
FCCLA (FHA) HS	2,646.94	4,912.50	(216.00)	6,684.05	659.39
Foreign Language Span	664.49	4,252.04	0.00	3,505.01	1,411.52
Guthrie Running Club HS	2,098.30	4,115.00	0.00	3,710.52	2,502.78
Heritage Club HS	308.98	2,572.80	0.00	1,981.00	900.78
High School Account	19,257.43	36,693.67	195.00	39,592.99	16,553.11
Honor Society HS	2,022.50	1,715.00	0.00	1,531.25	2,206.25
Journalism HS	387.30	0.00	0.00	0.00	387.30
Key Club HS	430.52	200.00	0.00	263.42	367.10
Mu Alpha Theta HS	620.21	192.00	0.00	246.00	566.21
JCLC Summer Camp	4,080.00	0.00	8,085.58	12,165.58	0.00
JROTC HS	12,790.61	7,405.15	(8,205.58)	4,254.06	7,736.12
S.A.D.D. HS	40.02	0.00	0.00	0.00	40.02
Soccer Booster Club HS	1,282.54	9,563.20	0.00	7,228.78	3,616.96
Science Club HS	3,593.39	15,816.09	0.00	13,902.50	5,506.98
Student Council HS	14,531.35	22,571.24	402.64	31,999.41	5,505.82
Campus Beautification	7,416.91	6,075.00	0.00	6,371.28	7,120.63
Vocal HS	1,245.58	12,770.35	400.00	10,811.88	3,604.05
Yearbook HS	6,806.46	27,704.11	0.00	29,483.37	5,027.20
Hs Memorial Fund	73.92	0.00	0.00	0.00	73.92
Vocal Trip Account HS	440.94	0.00	0.00	0.00	440.94
FFA Building Fund	3,000.00	113,663.00	0.00	0.00	116,663.00
GHS Business Prof of A	597.44	0.00	0.00	0.00	597.44
Drama HS	824.31	5,002.00	0.00	3,940.75	1,885.56
Banquet Account	309.01	0.00	0.00	0.00	309.01
Courtesy Committee Ad	38.87	240.00	0.00	130.00	148.87
General Fund Refund	0.00	7,261.86	52.80	7,314.66	0.00
Hall of Fame Banquet	736.17	0.00	0.00	0.00	736.17
Special Olympics	22,375.24	24,203.49	0.00	20,504.34	26,074.39
District Elem PTO	175.34	0.00	0.00	0.00	175.34
Summer School HS	0.00	13,150.00	0.00	13,150.00	0.00
Faver C&C	386.63	127.80	0.00	199.30	315.13

**GUTHRIE SCHOOL DISTRICT NO. 42
 LOGAN COUNTY, OKLAHOMA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS
 JULY 1, 2014 TO JUNE 30, 2015**

	<u>Balance</u> <u>7/01/14</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/15</u>
Transportation C&C	3,624.03	8,181.62	0.00	8,016.21	3,789.44
Vending Machine Admin	238.20	542.95	0.00	462.63	318.52
Gues Honor Choir	348.97	2,845.00	0.00	3,069.97	124.00
Faver Activity	41.00	276.00	350.00	341.19	325.81
Native American Parent	205.72	0.00	0.00	0.00	205.72
Administration Misc	3,544.05	6,821.92	(646.23)	2,718.91	7,000.83
School Age Care	578.77	0.00	(578.77)	0.00	0.00
C.N. Clearing Acct	0.00	53,170.16	0.00	53,170.16	0.00
S.A.C. Clearing Acct	0.00	700.00	0.00	700.00	0.00
TOTAL	<u>\$355,790.27</u>	<u>1,251,758.09</u>	<u>(0.00)</u>	<u>1,130,266.52</u>	<u>477,281.84</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2015**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2014	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2015
Direct Funding:								
Title IX Indian Education	561	84.060	\$52,068.00		52,068.00	52,068.00		0.00
Title IX Indian Education - Prior Year	799	84.060		(1,900.59)	1,900.59			0.00
ROTC	771	12.000	79,494.40		79,494.40	79,494.40		0.00
Sub-total			<u>131,562.40</u>	<u>(1,900.59)</u>	<u>133,462.99</u>	<u>131,562.40</u>	<u>0.00</u>	<u>0.00</u>
U.S. Department of Education:								
Passed through the Department of Education:								
Title I	511	84.010	666,296.94		412,888.54	591,199.41	18,888.06	(197,198.93)
Title I - Prior Year	799	84.010		(215,207.43)	215,207.43			0.00
Title II Transferability	511	84.367	50,911.70		50,911.70	50,911.70		0.00
Title I School Improvement	515	84.010	50.00		37.67	37.67		0.00
Title I - CAC	786	84.010	32,035.00		20,804.84	32,035.00		(11,230.16)
Title I - CAC - Prior Year	799	84.010		(980.47)	980.47			0.00
Title I Cluster			<u>749,293.64</u>	<u>(216,187.90)</u>	<u>700,830.65</u>	<u>674,183.78</u>	<u>18,888.06</u>	<u>(208,429.09)</u>
Title II, Part A	541	84.367	62,239.16		9,996.49	34,563.65	1,107.19	(25,674.35)
Title II - Prior Year	799	84.367		(882.12)	882.12			0.00
Title II - CAC	786	84.367	2,828.00		2,828.00	2,828.00		0.00
Title II - CAC - Prior Year	799	84.367		(5,444.08)	5,444.08			0.00
Title II Cluster			<u>65,067.16</u>	<u>(6,326.20)</u>	<u>19,150.69</u>	<u>37,391.65</u>	<u>1,107.19</u>	<u>(25,674.35)</u>
IDEA-B Flow Through	621	84.027	639,618.91		382,719.02	605,564.60		(222,845.58)
IDEA-B Flow Through - Prior Year	799	84.027		(226,365.90)	226,365.90			0.00
Early Intervening	623	84.027	29,579.14		17,043.47	28,546.21		(11,502.74)
Early Intervening - Prior Year	799	84.027		(11,029.10)	11,029.10			0.00
IDEA-B Flow Through - Private	625	84.027	5,040.36		1,229.60	5,040.36		(3,810.76)
IDEA-B Flow Through - Private - Prior Year	799	84.027		(3,931.11)	3,931.11			0.00
IDEA-B Pre-School	641	84.173	23,907.59		8,546.68	11,093.06		(2,546.38)
IDEA-B Pre-School - Prior Year	799	84.173		(5,575.11)	5,575.11			0.00
Preschool 3-5 (Section 619)	642	84.173	1,015.47		0.00	1,015.47		(1,015.47)
Preschool 3-5 (Section 619) - Prior Year	799	84.173		(1,643.44)	1,643.44			0.00
Special Education Cluster			<u>699,161.47</u>	<u>(248,544.66)</u>	<u>658,063.43</u>	<u>651,259.70</u>	<u>0.00</u>	<u>(241,720.93)</u>
Passed through Oklahoma State Department of Vocational Technical Training								
Carl Perkins - Secondary	421	84.048	38,284.00		16,996.97	37,045.00	1,239.00	(21,287.03)
Carl Perkins - Secondary - Prior Year	799	84.048		(12,700.05)	12,700.05			0.00
Rehabilitation Services	456	84.126	1,805.98		1,805.98			1,805.98
Sub-total			<u>40,089.98</u>	<u>(12,700.05)</u>	<u>31,503.00</u>	<u>37,045.00</u>	<u>1,239.00</u>	<u>(19,481.05)</u>
U.S. Department of Agriculture:								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10.555	716,151.30		716,151.30	716,151.30		0.00
Food Service Programs - Breakfasts	764	10.553	246,418.88		246,418.88	246,418.88		0.00
Food Service Programs - Summer Food	766	10.559	16,918.03		16,918.03	16,918.03		0.00
Food Service Programs - Summer Food - Prior Year	799	10.559		(2,178.28)	2,178.28			0.00
USDA Donated Food	385	10.550	63,696.72		63,696.72	63,696.72		0.00
Child Nutrition Cluster			<u>1,043,184.93</u>	<u>(2,178.28)</u>	<u>1,045,363.21</u>	<u>1,043,184.93</u>	<u>0.00</u>	<u>0.00</u>
Total Federal Assistance			<u>\$2,688,269.60</u>	<u>(487,837.68)</u>	<u>2,588,393.97</u>	<u>2,574,627.46</u>	<u>21,234.25</u>	<u>(495,305.42)</u>

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

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

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

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

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF STATUTORY, FIDELITY, AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2015**

Michael Simpson - Superintendent
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057279
\$100,000 Limit
Effective July 1, 2014 to June 30, 2015

Donna Scheihing - Treasurer
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$300,000 Limit
Effective July 1, 2014 to July 1, 2015

Dennis Schulz
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2014 to July 1, 2015

Sandra Savory - Payroll
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2014 to July 1, 2015

Vicki Biggs – Encumbrance Clerk
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2014 to July 1, 2015

Anita Paul – Activity Fund
Employee Dishonesty Bond
Ohio Casualty Insurance Company - Policy No. 5057390
\$100,000 Limit
Effective July 1, 2014 to July 1, 2015

Position Bonds
Personnel Clerk, Clerk of the Board, Minutes Clerk, Special Education Secretary, Federal Programs
Secretary, Administration Office Receptionist, Site Principals, Assistant Principals, Secretaries,
Transportation Director, Maintenance Director, Athletic Director, Child Nutrition Secretary,
Cafeteria Cashiers & Managers
Employee Dishonesty Bond
Dewart-Gumerson Insurance Agency - Policy No. 18308367
\$2,000 Limit
Effective September 25, 2014 to September 25, 2015

INTERNAL CONTROL AND COMPLIANCE REPORTS

PUTNAM & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

169 S.E. 32ND

EDMOND, OKLAHOMA 73013

(405) 348-3800

Fax (405) 348-3846

Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

December 2, 2015

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis within the combined financial statement of Guthrie School District No. 1, Logan County, Oklahoma as listed in the Table of Contents, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated December 2, 2015, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was unqualified 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free of material misstatement; we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, compliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Putnam & Company
Putnam & Company, PLLC

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

Independent Auditor's Report on Compliance for Each Major Program
and on Internal Controls over Compliance In Accordance with
Office of Management and Budget Circular A-133

December 2, 2015

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

Report on Compliance for Each Major Federal Program

We have audited Guthrie School District No. 1, Logan County, Oklahoma, compliance with the types of compliance requirements described in the OMB Circular A-133 compliance Supplement that could have a direct material effect on each of the District's major federal programs for the year ended June 30, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the district's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance the types of compliance requirements referred to above. In planning and performing our audit, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Putnam & Company, PLLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unqualified due to regulatory basis presentation, adverse with respect of GAAP conformity.

Internal control over financial reporting:

- * Material weakness(es) identified? Yes No
- * Significant Deficiency(ies) identified not considered to be material weakness(es)? Yes None Reported

Noncompliance material to financial statement noted? Yes No

Federal Awards

Internal control over major programs:

- * Material weakness(es) identified? Yes No
- * Significant Deficiency(ies) identified not considered to be material weakness(es)? Yes None Reported

Type of auditors’ report issued on compliance for Major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.010	Title I
84.027	IDEA Flowthrough
84.173	IDEA Preschool
10.555, 10.553, 10.550, 10.559	Food Service

Dollar threshold used to distinguish between type A and type B programs \$300,000

Auditee qualified as low-risk auditee? Yes No

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section II – Findings Relating to the Financial Statements

None

Section III – Findings and Questioned Costs for Federal Awards

N/A

Section IV – Status of Prior Year Audit Findings

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

Section V – Management’s Corrective Action Plan

N/A

ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT

Guthrie School District No. 1
Logan County, Oklahoma

Schedule of Accountants' Professional Liability Insurance Affidavit
For the Year Ending June 30, 2015

STATE OF OKLAHOMA)
) ss
County of Oklahoma)

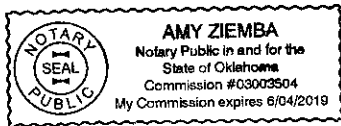
The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in Accordance with the "Oklahoma Public School Audit law" at the time of audit contract and during the entire audit engagement with Guthrie School District No. 1 for the audit year 2014-2015.

Putnam & Company, PLLC

John Putnam CPA

Subscribed and sworn to before me on this 2nd day of December, 2015.
My commission expires on 4th day of June, 2019.

Amy Ziemba
Notary Public
Commission No. 03003504



MANAGEMENT LETTER AND COMMENTS

PUTNAM & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

169 S.E. 32ND

EDMOND, OKLAHOMA 73013

(405) 348-3800

fax (405) 348-3846

December 2, 2015

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

We have audited financial statements of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2015, as listed in the table of contents, and have issued our report thereon dated December 2, 2015. As a part of our audit, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our audit we became aware of some matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated December 2, 2015 on the financial statements of Guthrie School District No. 1.

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

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

Sincerely,



Jerry W. Putnam

**GUTHRIE SCHOOL DISTRICT NO. 1
LOGAN COUNTY, OKLAHOMA
MANAGEMENT LETTER COMMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

PRIOR YEAR'S COMMENTS AND RECOMMENDATIONS

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

CURRENT YEAR'S COMMENTS AND RECOMMENDATIONS

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

<u>Finding</u>	<u>No. of Instances</u>
Inaccurate Math	2

REVIEW OF ACTIVITY FUND TRANSACTIONS

During our review of the Activity Fund transactions we noted that the transactions were well documented. However, we noted the following during our review:

<u>Finding</u>	<u>No. of Instances</u>
Inaccurate Math	1
Did Not Sign for Goods/Services	1
Incomplete Documentation	2

DISTRICT'S RESPONSE TO AUDIT COMMENTS/CORRECTIVE ACTION PLAN

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

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

AUDIT ACKNOWLEDGMENT

Guthrie School District, Number I-1
Logan County, Oklahoma
For The Fiscal Year Audited 2014-15

The annual independent audit for the Guthrie Public School District, was presented to the Board of Education in an Open Board Meeting on December 14, 2015, by

Putnam & Company, PLLC
Independent Auditor


Auditor's Signature

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

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

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

Superintendent of Schools

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

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

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

Notary Public

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



Board of Education Personnel Reports

FMLA Request

Support: 2

Certified: 0

Transfer of Position Report

Classification		Certified			
Name	Transferred From	Transferred To	Replacing	Transfer Date	
Geurin, Mary	Central Sp Ed Mild/Mod	Fogarty Sp Ed Mild/Mod	Carly Murray	1/4/2016	
Murray, Carly	Mild/Mod Fogarty	Mild/Mod Central	Lori Tubbs	1/4/2016	
Stone, Belinda	Sp Ed Mild/Mod GUES	Counselor GUES	Elizabeth Keibler	1/4/2016	

Separation of Employment

Classification		Certified			
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Tubbs, Lori	Central	Sp. Ed. DD	Resigning	12/18/2015	
Wright, Betty	GUES	Elem Sp Ed Mild/Mod	Resigning	12/18/2015	

Classification		Support			
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Tuengel, Lori	Transportation	Route Driver	Resigning	1/11/2016	

SCHEDULE A

***Teachers Recommended for Rehire on a Temporary Contract
for the 2nd Semester of the 2015-2016 School Year***

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
<i>Central</i>			
	Avila	Emily	1st Grade
	Bennett	Terry	Physical Education
	Frederick	Anna	Speech Language Pathologist
	Geurin	Mary	Sp Ed Mild/Mod Central
	Helmberger	Mechelle	1st Grade
	Henderson	Ashley	1st Grade
	Jordan	Tina	Deaf Ed/Hi Teacher
	Langley	Shelby	1st Grade
	Wagner	Allyson	1st Grade
	Williams	Jacklyn	1st Grade
<i>Cotteral</i>			
	Benson	Jay	Pre-K
	Field	Paige	Kindergarten
	Neely	Melissa	Kindergarten
	Snow	Allison	Pre-K
	Walsworth	Lara	Kindergarten
<i>Faver</i>			
	Gilmore	Russ	History
<i>Fogarty</i>			
	Breshears	Megan	Third Grade
	Curfman	Stephanie	3rd Grade
	Delaney	Joni	3rd Grade
	Gallupe	Connie	3rd Grade
	Hurt	Sara	3rd Grade
	Midgett	Jenea	2nd Grade
	Murray	Carly	Sp Ed Mild/Mod
	Porter	Laura	Fogarty Sp Ed Mild/Mod
	Prather	Alexia	2nd Grade
	Schneider	Trier	3rd Grade
	Turney	Melissa	Teacher Interventionist

Tuesday, December 01, 2015

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
	Williamson	Jayne	Instructional Coach
	Wright	Tracy	2nd Grade
<i>GUES</i>			
	Ball	Melanie	4th Grade
	Delaney	Mallory	5th Grade
	Dement	Adam	6th Gr Math
	Finnicum	Kristin	5th Grade
	Garrett	Carissa	6th Grade Language Arts
	Goddard	Evangeline	5th Grade
	Gustafson	Cynthia	Music 4th - 6th Grades
	Longnecker	Deborah	4th Grade
	Robinson	Mark	Social Studies 6th Gr
	Ryan	Megan	6th Grade Lang Arts/Reading
	Walters	Kara	Sp. Ed. Elem. Severe/Prof.
	Weir	Theresa	5th Grade
	Williams	Stephanie	4th Grade
	Wilson	Ashley	5th Grade
<i>High School</i>			
	Bertels	Emily	Spanish I
	Bronk	Tina	Science
	Dees	Stacie	Algebra II
	Dement	Tiffany	Biology I & II
	Drake	Clay	Vocational Agriculture
	Edwards	Daylon	Environmental Science
	Hankins	Jacky	PE Teacher/Head Girls BB Coach
	Hodge	Stephen	Algebra II
	Johnson	Patricia	English IV
	Jones	James	Vocational Agriculture
	Lee	Allison	German/Computer Apps
	Lucas	Lori	English II
	Metz	Dusten	Sp Ed Mild/Moderate
	Moffitt	Angela	English/ACE Remediation
	Moore	Amanda	FCCLA
	Murray	Julie	Mild/Mod HS
	Palmer	Jessica	Sp Ed Mild/Mod
	Sanders	Thomas	History
	Simonton	Angela	English III

Tuesday, December 01, 2015

<i>Site</i>	<i>Last Name</i>	<i>First Name</i>	<i>Current Assignment</i>
	Wooderson	Kylie	Agricultural Instructor
	Woody	Taylor	English I HS/Faver
<i>Junior High</i>			
	Carris	Cindy	English 1/2 day
	Darcy	Terrance	Technology Education
	Dayton	Tricia	Title I Math
	Hoffman	Samantha	Asst. Band Director/JH-HS
	Hooper	Kristen	Sp Ed
	Jones	Lisa	8th Grade History
	Juarez	Katie	8th Grade English
	Knight	Bethany	Math 7th Grade
	Petty	Jessica	FCCLA
	Rife	Amanda	8th Grade Reading
	Rogers	Catherine	8th Gr English
	Smith	Ty	Reading 8th Grade
	Washington	Jonathan	7th Grade Geography

Tuesday, December 01, 2015



Staking A Claim in Our Students' Future

Telephone: 405-282-8900

REQUEST FOR EXTRA-DUTY POSITION

Dr. Simpson & Guthrie Board of Education:

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

Woodard

Eric

Last Name

First Name

Middle Initial

Bus Loading Supervision

Faver

Extra-Duty Position

Site

If hired by the Board of Education, would this be a replacement?

Yes

No

If yes, whom would this employee replace? _____

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

Start Date **1-5-2016**

Extra-Duty Compensation

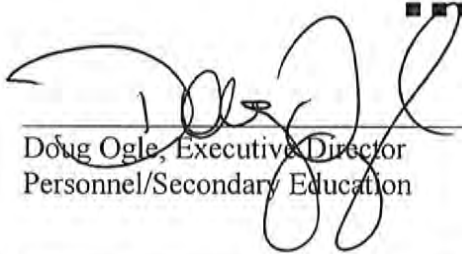
\$500

Submitted By: **Pat Hughes**

11-6-2015

Principal or Program Director

Date



Doug Ogle, Executive Director
Personnel/Secondary Education

11/6/15

Date

Guthrie Public Schools
Property Committee Meeting
December 7, 2015
5:00 p.m.

Members present: Dr. Mike Simpson, Dennis Schulz, Doug Ogle, Jerry Gammill, Terry Pennington, Jennifer Bennett-Johnson, Sharon Watts, and Linda Skinner.

Mr. Gammill spoke on the following items:

Expenditure Reports:

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

Completed Projects:

- 129 Work-Orders completed in November
- Jr. High kitchen water heater replacement
- Surplus items sold
- District heat changeover
- Cotteral office RTU replacement
- FFA shop overhead heaters replacement
- Replacement of 4 RTU at Fogarty
- GUES kitchen water heater replacement

Projects in Progress:

- Currently have 127 Work-Orders in progress
- Additional Smart Boards to install – 2 at Fogarty and 5 at High School
- Vo-Ag barns construction
- High School Gym coil replacement
- Ice storm cleanup

Superintendent Discussion:

- Dr. Simpson and Jerry Gammill discussed the progress on the roofing projects.

**Guthrie Public Schools
Finance Committee Meeting Minutes
December 8, 2015
4:00 P. M.**

In Attendance: Dr. Mike Simpson, Dennis Schulz, Doug Ogle, Carmen Walters, Janna Pierson, Gail Davis, Tina Smedley and Vicki Biggs

Mr. Schulz opened the meeting by informing the committee the first pages were routine financial reports and if they had questions to call or e-mail him.

Mr. Schulz spoke on the following:

2014-2015 Audit Report

He stated that included in the report was a Summary, Financial Statements and Management Letter.

Barlow & Associates

Renewal for Negotiation Contract for 2015-16.

Guthrie Public Schools
Curriculum Committee Meeting

December 8, 2015

5:00 P.M.

Members Present: Dr. Mike Simpson, Carmen Walters, Doug Ogle, Eldona Woodruff, Janna Pierson, Travis Sallee, Gail Davis and Sheryl Miles

Discussion Items:

Ms. Walters

- Elementary EdCamp Schedule

Mr. Ogle

- Secondary EdCamp Schedule