

**AGENDA WITH COMMENTARY**

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

**MONDAY  
DECEMBER 9, 2019  
7:00 P.M.**

**AGENDA:**

1. Call to Order
2. Roll Call
3. Establish a Quorum
4. Pledge of Allegiance
5. Moment of Silence
6. Student Recognition
7. Presentation by Eskridge Chevrolet
8. Comments to the Board by:
  - A. Citizens registered to speak to the Board
  - B. Board Members
9. Superintendent's Reports
10. Presentation of 2018-2019 Site Report Cards by Ms. Carmen Walters, Executive Director and Mr. Doug Ogle, Assistant Superintendent
11. **Consent Agenda:.....Pages 5-43**  
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 11, 2019
  - 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 773-863, Building Fund #'s 255-290, Child Nutrition Fund #'s 13-14, Building Bond 2019 #4 and listed change orders and Activity Fund Reports-the full register is available online**
- G. **Out-of-State Trip Requests:**  
  - Clay Drake and Ag Ed Students-Fort Worth Stock Show-Fort Worth, TX- January 30-February 2, 2020**
  - Susan Whitehead-American Meteorological Society (AMS) Annual Meeting- Boston, MA-January 11-17, 2020**
  - James Strahorn and Track Athletes-Arkansas Indoor Track Meet-Fayetteville, AR- January 18, 2020**

- H. **Contracts/Agreements under \$10,000**
  - 1. **Agreement with Barlow Education Management Services, LLC for 2020-2021.....Pages 42-43**

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

**RECOMMENDED ACTION:**  
 The Superintendent recommends approval.

- 12. **Business Agenda:**
  - A. **Presentation of 2018-2019 audit by Putnam and Company, LLC.....Pages 44-93**

Commentary:  
 This is the presentation of our annual audit for school year 2018-2019 by Putnam and Company, LLC, the District's auditing firm. This is not an action item.

- B. **Discussion, consideration and vote to accept a Mineral Deed conveying a mineral interest in the W/2 of the NE/4 of Section 28, T15N, R1W, Logan County, Oklahoma from Gail K. Gossett, Trustee of the Ray S. Gossett Irrevocable Family Trust**

Commentary:  
 This mineral deed was a gift from Gail Gossett. We truly appreciate the generous gift of these mineral rights from the Gossett Family. **Dr. Simpson will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

- C. Recommendation, consideration and action upon appointment of Bill Hodges, Doug Ogle and Michelle Chapple as designated representatives of the Board of Education to conduct employee negotiations for the 2020-2021 school year**

Commentary:

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

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

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

**Pages 94-98**

Commentary:

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

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

- E. Recommendation, consideration and action upon change order #2 to Innovative Mechanical LLC on HS HVAC Replacement.....Page 99**

Commentary:

This change order refers to fixing the existing boiler control issues and the return air. The cost for this change order is \$14,290.00. **Dr. Simpson will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

- 13. 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 2019-2020, discussion of employment of temporary contract teachers as listed on Schedule A for the second semester of the 2019-2020 school year, discussion of employment of probationary contract teacher as listed on Schedule B for the second semester of the 2019-2020 school year and periodic annual evaluation and terms of employment of Dr. Michael Simpson, Superintendent of Schools, disclosure of which information would violate the confidentiality requirements of state and/or federal law all pursuant to 25 OKLA. STAT. Section 307 (B) 1 and 7**
  - A. Vote to go into executive session**
  - B. Acknowledge Board’s return to open session**

**C. Statement of minutes of executive session**

- 14. Vote on action as set out on the Personnel Reports.....Pages 100-101**
- 15. Action upon extra-duty assignments for 2019-2020.....Pages 102-103**
- 16. Action upon recommendation to employ as temporary teachers for the second semester of the 2019-2020 school year the individuals listed on Schedule A of this agenda.....Pages 104-110**
- 17. Action upon recommendation to employ as probationary contract teacher for the second semester of the 2019-2020 school year the individual listed on Schedule B of this agenda  
Page 111**
- 18. Recommendation, consideration and action to accept any resignations offered since the posting of the agenda**
- 19. Discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting**
- 20. Adjourn**

**Dr. Mike Simpson  
Superintendent**

**jf**

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

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

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

**GUTHRIE PUBLIC SCHOOLS  
BOARD MINUTES  
REGULAR MEETING  
NOVEMBER 11, 2019**

**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 11, 2019**

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

**Board Members Absent:** Sharon Watts

**District Level School Officials Present:** Dr. Mike Simpson, Superintendent  
Doug Ogle, Assistant Superintendent  
Carmen Walters, Executive Director of  
Federal Programs/Elementary Ed  
Michelle Chapple, Chief Financial Officer  
Angie Smedley, Director of Special  
Education  
Cody Thompson, Director of Operations  
Dee Benson, Director of Technology

1. The meeting was called to order by President Smedley.
2. Members Jennifer Bennett-Johnson, Gina Davis, Janna Pierson, Ron Plagg, Travis Sallee and Tina Smedley were present for roll call.  
  
Member Sharon Watts was not present for roll call.
3. A quorum was established.
4. President Smedley asked everyone present to stand and join her in the Pledge of Allegiance.
5. President Smedley asked everyone present to join her in a Moment of Silence.
6. President Smedley called for Student Recognition.

Dr. Simpson introduced Blake Wimsey from Foundation Insurance. Mr. Wimsey introduced the October Student of the Month, Teagan Duehning. Christy Gilbert, 3<sup>rd</sup> grade teacher at Fogarty Elementary, submitted a nomination letter read by Marsha Todd, Principal at Fogarty Elementary. Mr. Wimsey presented Teagan with a \$60 Stacey's Place gift card.

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

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

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

**There were no comments to the Board by Board members.**

- 8. President Smedley called for the Superintendent's Reports.**

**Superintendent Simpson reported on the following:**

**Thanked the Veterans for their service to our country. Reported that each site held a Veteran's Day assembly today and he was able to attend two of them.**

**Congratulated our GHS Cross Country Teams. GHS Boys places 4<sup>th</sup> at State and GHS Girls placed 5<sup>th</sup>. Individually medalists were: Trevor Sallee-3<sup>rd</sup>, Mercy Dement-4<sup>th</sup>, and Tori Wells-9<sup>th</sup>.**

**Announced that GUES 6<sup>th</sup> Grade Science Teacher, Susan Whitehead, won 1 out of 7 Teacher Travel Grants from the American Meteorological Society given nationwide. She will attend the 100<sup>th</sup> Weatherfest in Boston this January courtesy of AMS.**

**Reported a message of thanks received from a parent of a Stillwater Junior High School football player. On Halloween night, their team bus had a flat tire near Langston University while on their way to Yukon for a game. We were able to repair their tire so they could arrive on time for kickoff.**

- 9. President Smedley called for presentation on ACT High School to College Success Report, Annual Dropout Report, and College Remediation Rate for Fiscal Year 2018-2019 by Mr. Doug Ogle, Assistant Superintendent.**

**Mr. Ogle, Assistant Superintendent, reported on our annual dropout figures and college remediation rate for fiscal year 2018-2019.**

**Discussion followed.**

- 10. President Smedley called for Presentation by Principals Mr. Jeff Ball, Mr. Scot Graham, Ms. Dani Watson, Ms. Marsha Todd, Ms. Susan Davison, and Mr. Robbie Rainwater on the final 2019 Oklahoma Testing Program (OSTP) for Charter Oak, Cotteral, Central, Fogarty, GUES, Guthrie Junior High, and the Juniors 2019 ACT scores for Guthrie High School by High School Principal Mr. Chris LeGrande.**

**Principals Jeff Ball, Scot Graham, Dani Watson, Marsha Todd, Susan Davison and Robbie Rainwater reported on final OSTP scores for their coordinating sites. Principal Chris LeGrande reported on the Juniors 2019 ACT scores for Guthrie High School.**

**Discussion followed.**

**11. President Smedley called for action on the Consent Agenda.**

**A motion was made by Pierson and seconded by Davis to approve the Consent Agenda excluding items 11A, minutes of regular meeting held on October 14, 2019.**

**The motion carried with 6 ayes and 0 nays.**

**A motion was made by Davis and seconded by Bennett-Johnson to approve Item 11A, minutes of regular meeting held on October 14, 2019.**

**The motion carried with 5 ayes and 1 abstention-Member Smedley abstaining.**

**12A. President Smedley called for recommendation, consideration and action to adopt calendar of regularly scheduled School Board meetings for 2020.**

**A motion was made by Davis and seconded by Plagg to adopt calendar of regularly scheduled School Board meetings for 2020.**

**The motion carried with 6 ayes and 0 nays.**

**12B. President Smedley called for recommendation, consideration and action upon renewal agreement with Northwest Evaluation Association.**

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

**The motion carried with 6 ayes and 0 nays.**

**12C. President Smedley called for recommendation, consideration and action upon revision to District Policy:**

- *C-28 Selection of a Construction Manager*

**A motion was made by Plagg and seconded by Sallee to approve revision to District Policy:**

- *C-28 Selection of a Construction Manager*

**The motion carried with 6 ayes and 0 nays.**

**12D. President Smedley called for recommendation, consideration and action upon revision to District Policy:**

- *E-46 Dyslexia Awareness Program*

**A motion was made by Pierson and seconded by Davis to approve revision to District Policy:**

- *E-46 Dyslexia Awareness Program*

**The motion carried with 6 ayes and 0 nays.**

**12E. President Smedley called for recommendation, consideration and action upon revision to District Policy:**

- *F-5A Transfer Policy*

**A motion was made by Davis and seconded by Pierson to approve revision to District Policy:**

- *F-5A Transfer of Policy*

**The motion carried with 6 ayes and 0 nays.**

**12F. President Smedley called for recommendation, consideration and action upon revision to District Policy:**

- *F-13A Student Diabetes Care and Management*

**A motion was made by Plagg and seconded by Bennett-Johnson to approve revision to District Policy:**

- *F-13A Student Diabetes Care and Management*

**The motion carried with 6 ayes and 0 nays.**

**13. President Smedley called for proposed executive session for the purpose of discussing employment of personnel, FMLA requests, resignation/separation from employment and transfer of position requests all as set out on the Personnel Reports and discussion of extra-duty assignments for 2019-2020, 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.**

**13A. A motion was made by Pierson and seconded by Davis to go into executive session.**

**The motion carried with 6 ayes and 0 nays. Executive session began at 8:02 p.m.**

**13B. President Smedley acknowledged the Board's return to open session at 8:41 p.m.**

**13C. President Smedley stated that in executive session only those items listed in Agenda Item 13 were discussed and no votes were taken.**

**14. President Smedley called for a vote on action as set out on the Personnel Reports.**

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

**The motion carried with 6 ayes and 0 nays.**

**15. President Smedley called for action upon recommendation of extra-duty assignments as listed for 2019-2020.**

**A motion was made by Plagg and seconded by Davis to approve extra-duty assignments as listed for 2019-2020.**



**The motion carried with 6 ayes and 0 nays.**

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

**Superintendent Simpson stated there was one resignation offered since the posting of the agenda. Connor Williams, Title I Teacher at Guthrie Junior High School submitted her resignation effective at the end of the first semester.**

**A motion was made by Davis and seconded by Bennett-Johnson to approve the resignation of Connor Williams, Title I Teacher at Guthrie Junior High School, effective at the end of the first semester, offered since the posting of the agenda.**

**The motion carried with 6 ayes and 0 nays.**

- 17. President Smedley 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.**

- 18. A motion was made by and seconded by to adjourn the meeting.**

**The motion carried with 6 ayes and 0 nays.**

**The meeting adjourned at 8:44 p.m.**

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**Kary Jarred, Deputy Minutes Clerk**

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**Tina Smedley, Board President**

**TREASURER'S REPORT**  
**November 30, 2019**

**BANK BALANCES**

**FARMERS & MERCHANTS**

General Fund	2,624,463.05
Building Fund	180,494.75
Sinking Fund	77,195.69
ILR Fund	50,154.00
G&E Fund	30,850.60
Child Nutrition Fund	192,892.99
Activity Fund	555,348.00
School Age-Care Fund	75,619.14
Bond Fund	<u>219,564.95</u>

TOTAL \$ 4,006,583.17

**RECEIPTS**

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**GENERAL FUND:**

Logan County	47,701.41
State of Oklahoma	1,147,061.23
Okla. Tax Comm.	161,954.12
School Land Earn.	30,791.72
R.O.T.C.	6,207.84
Federal Programs	168,672.17
Misc Receipts	26,485.15
Correcting Entry(-)	
General Acct. Int.	1,600.36
Minus (-) Bank Fees	<u>84.54</u>
TOTAL	\$1,590,389.46

**SINKING FUND:**

Logan County	\$5,740.98
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**CHILD NUTRITION FUND:**

Local	30,510.46
State	15,010.53
Federal	<u>129,990.15</u>
TOTAL	\$175,511.14

**INS.LOSS RECOVERY FUND:**

**BUILDING FUND**

Logan County	2,142.23
Bldg. for Champs	<u>20.00</u>
TOTAL	\$2,162.23

**BOND FUND:**

Interest	45.13
Bank Fees	<u>(-) 7.93</u>
TOTAL	\$37.20

**WARRANTS PAID**

**GENERAL FUND:**

2018-2019      \$9,198.66  
2019-2020      \$2,084,715.01

**GIFTS & ENDOWMENTS FUND:**

2018-2019  
2019-2020

**BUILDING FUND:**

2018-2019      \$  
2019-2020      \$37,907.73

**INS. LOSS RECOVERY FUND:**

2018-2019  
2019-2020

**CHILD NUTRITION FUND:**

2018-2019      \$  
2019-2020      \$157,198.92

**BOND FUND:**

2018-2019    \$138,071.62  
2019-2020

**CD/INVESTMENTS:**

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

**TOTAL MONIES IN F&M BANK \$ 4,006,583.17**

PLEDGED – FDIC                      \$ 250,000.00

PLEDGED – F&M BANK                \$ 6,287,000.00

**GUTHRIE PUBLIC SCHOOLS  
ACTIVITY FUND FUNDRAISER REQUEST  
As of 11/30/2019**

- |    |                   |                                    |
|----|-------------------|------------------------------------|
| 1. | Fogarty           | Donors Choose                      |
| 2. | Fogarty           | Amazon Wish List                   |
| 3. | Fogarty, 809      | Sno-Cones sales 1x a month for 20% |
| 4. | Lady Jays BB, 881 | Ornament sales                     |
| 5. | HS Stuco, 899     | United Week/Rock Week              |
| 6. | HS Stuco, 899     | Winter Formal                      |
| 7. | HS Stuco, 899     | Winter Homecoming T-shirt sales    |
| 8. | Drama, 913        | Billy Simms night for % of sales   |



**GPS ACTIVITY FUND FUNDRAISER REQUEST FORM**

Request Date: 11-22-19 Site: Fogarty Unobligated Account Balance: 0

Account Name: Fogarty Account Number: \_\_\_\_\_

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) to solicit funds from public donors

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

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

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

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

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

Manufacturer: \_\_\_\_\_

Purpose for which funds will be used: classroom supplies for reading intervention (short vowel sounds)

Name/Address of Vendor: DonorsChoose.org

Items to be purchased in order to conduct the fundraiser: \_\_\_\_\_

Estimated INCOME: \_\_\_\_\_ Fundraiser start date: December 8, 2019  
 Less Estimated EXPENSES: \_\_\_\_\_  
 Estimated PROFIT: \$316.00 Fundraiser end date: March 31, 2020

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

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

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

Sponsor Signature: Cindy Crawford Date: 11-22-19

Principal's Signature: Marsha Todd Date: 11-22-19

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

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



**GPS ACTIVITY FUND FUNDRAISER REQUEST FORM**

Request Date: 11/22/19 Site: Fogarty Elementary Unobligated Account Balance: 0.00

Account Name: Fogarty Account Number: Fogarty

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Solicit funds from public donors through Amazon Wish List

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

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

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

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

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

Manufacturer: n/a

Purpose for which funds will be used: Classroom supplies, art supplies, electronic devices such as bluetooth speakers, headphones etc.

Name/Address of Vendor: Amazon Wish List (All Fogarty teachers will submit individual lists)

Items to be purchased in order to conduct the fundraiser: n/a

Estimated INCOME: 1500.00 Fundraiser start date: January 6, 2019  
Less Estimated EXPENSES: 0.00

Estimated PROFIT: 1500.00 Fundraiser end date: May 23, 2020

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

What will happen to any items that are not sold? n/a Are

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

Sponsor Signature: Marsha Todd Date: 11-22-19

Principal's Signature: Marsha Todd Date: 11-22-19

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

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

W. Schapple  
14



GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/22/19 Site: Fogarty Elementary Unobligated Account Balance: 12,618.13

Account Name: Fogarty Activity Account Number: 809

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Smart Snack Sno-Cones will be sold to students and staff and we will receive 20% of their sales 1 X monthly

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

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

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

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

Type of Food or Beverage: (Example: candy, cookie dough, cakes, pies) Smart Snack - Sno Cones with various flavors

Manufacturer: Kona Ice

Purpose for which funds will be used: Classroom supplies, electronic devices such as bluetooth speakers, headphones etc. technology, PD for teachers, Moby Max, Study Island

Name/Address of Vendor: Kona Ice, Joseph Lindsey, 12609 SW 24th St. Yukon, ok 73088

Items to be purchased in order to conduct the fundraiser: n/a

Estimated INCOME: 1000.00 Fundraiser start date: January 6, 2019
Less Estimated EXPENSES: 600.00
Estimated PROFIT: 300.00 Fundraiser end date: May 23, 2020

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

What will happen to any items that are not sold? n/a Are

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

Sponsor Signature: Marsha Todd Date: 11/22/19

Principal's Signature: Marsha Todd Date: 11/22/19

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

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

Handwritten signature: m. Schipple



**GPS ACTIVITY FUND FUNDRAISER REQUEST FORM**

Request Date: 11/8/2019 Site: HS Unobligated Account Balance: \$5,089.66

Account Name: GHS Lady Jays Basketball Account Number: 881

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) sell handmade ceramic Oklahoma shaped ornaments with heart over approx. location of Guthrie (girls will make ornaments at Guthrie Art Center, then package and sell)

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

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

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

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

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

Manufacturer: \_\_\_\_\_

Purpose for which funds will be used: \_\_\_\_\_

Name/Address of Vendor: Walmart or wal-mart.com

Items to be purchased in order to conduct the fundraiser: clay; glaze are being donated. We will be purchasing packaging materials (ie, ribbon, bags, etc.)

Estimated INCOME: \$1200+ Fundraiser start date: 12/1/2019  
Less Estimated EXPENSES: \$100

Estimated PROFIT: \$1100+ Fundraiser end date: 1/10/2020

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

What will happen to any items that are not sold? continue to sell, save for next season Are

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

Sponsor Signature: [signature] Date: 11/8/19

Principal's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Athletic Director's Signature (if applicable): [signature] Date: 11/8/19

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

[signature]





Handwritten initials and a stamp.

GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/8/2019 Site: GHS Unobligated Account Balance: \$7,376.55

Account Name: HS Stuco Account Number: 899

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) United Week/Rock Week (t-shirt sales, wristband/tickets, games/activities (3on3 bball/dodgeball/etc), sponsorships, money chasers.)

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

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

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

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

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

Manufacturer:

Purpose for which funds will be used: Raise funds for a specific group

Name/Address of Vendor: Walmart, Sams, body billboard,

Items to be purchased in order to conduct the fundraiser:

Estimated INCOME: 2000 Fundraiser start date: 1/1/2020
Less Estimated EXPENSES: 1000
Estimated PROFIT: 1000 Fundraiser end date: 5/20/20

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

What will happen to any items that are not sold? used at a later date Are

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

Sponsor Signature: Date: 11-8-19

Principal's Signature: Chris [Signature] Date: 11-11-19

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

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

Handwritten signature: m. Chapple



af

### GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/8/2019 Site: GHS Unobligated Account Balance: \$7,376.55

Account Name: HS Stuco Account Number: 899

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Winter Formal- Water Sale

Selling bottled water at the winter formal dance

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

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

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

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

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

Manufacturer: ozarka or other similar bottled water manufacturer

Purpose for which funds will be used: Student council sponsored activities

Name/Address of Vendor: Walmart, Sams

Items to be purchased in order to conduct the fundraiser: bottled water

Estimated INCOME: 300 Fundraiser start date: 12/14/2019  
Less Estimated EXPENSES: 50

Estimated PROFIT: 250 Fundraiser end date: 12/14/2019

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

What will happen to any items that are not sold? stored or given away, used in student council events Are

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

Sponsor Signature: \_\_\_\_\_ Date: 11/8/19

Principal's Signature: Chris [Signature] Date: 11-11-19

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

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

[Signature]  
18



10/12/2019  
BY: [Signature]

### GPS ACTIVITY FUND FUNDRAISER REQUEST FORM

Request Date: 11/8/2019 Site: GHS Unobligated Account Balance: \$7,376.55

Account Name: HS Stuco Account Number: 899

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Winter Homecoming (t-shirt sales)

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

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

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

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

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

Manufacturer: \_\_\_\_\_

Purpose for which funds will be used: Student council sponsored events

Name/Address of Vendor: Walmart, Sams, body billboard, amazon

Items to be purchased in order to conduct the fundraiser: t-shirts, items for games if needed,

Estimated INCOME: 2000 Fundraiser start date: 1/1/2020  
 Less Estimated EXPENSES: 1000  
 Estimated PROFIT: 1000 Fundraiser end date: 5/20/20

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

What will happen to any items that are not sold? used at a later date Are \_\_\_\_\_

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

Sponsor Signature: [Signature] Date: 11-8-19

Principal's Signature: [Signature] Date: 11-11-19

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

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

[Signature]  
19



**GPS ACTIVITY FUND FUNDRAISER REQUEST FORM**

Request Date: 11-5-19 Site: GHS Unobligated Account Balance: 926.79

Account Name: Drama Account Number: 913

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

Describe the fundraiser to be conducted (items sold/activity planned, etc.) Billy Simms gives % of sales to us for one day.

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

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

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

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

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

Manufacturer: \_\_\_\_\_

Purpose for which funds will be used: \_\_\_\_\_

Name/Address of Vendor: \_\_\_\_\_

Items to be purchased in order to conduct the fundraiser: lodging, fees, contests, workshops, food and drinks, props, gas, subs, costumes, tech equipment, art supplies, construction supplies, tools, misc. supplies

Estimated INCOME: 0 Fundraiser start date: Dec. 17th, 2019  
 Less Estimated EXPENSES: 0  
 Estimated PROFIT: 275.00 Fundraiser end date: Dec. 17th, 2019

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

What will happen to any items that are not sold? n/a Are

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

Sponsor Signature: Shelley Berryman Date: 11/5/19

Principal's Signature: Chris D. ... Date: 11-6-19

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

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

**TRANSFERS FOR BOARD APPROVAL**  
**As of 11/30/2019**

<b>TO:</b>	<b>FROM:</b>	<b>REASON</b>	<b>\$AMOUNT</b>
HS Activity, #884	HS Yearbook. #904	Sub reimbursement	\$ 64.59
GUES Activity, #812	GUES PTO, #815	Deposit error	\$2,785.00

RECEIVED  
NOV 21 2019  
BY: [Signature]



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

Amount 64.59 Date Requested 11/20/19

Transfer to: Activity Fund #884  
Account Name & Number

Transfer from: Yearbook #904  
Account Name & Number

State Reason for Transfer Below

Pay for my sub when I took group pictures for the yearbook.

Sponsor's Signature: [Signature]

President / Vice-Pres. Signature: \_\_\_\_\_

Treasurer/Secretary's Signature: \_\_\_\_\_

Principal's Signature: [Signature]

Transfer # \_\_\_\_\_

Board Approved \_\_\_\_\_



RECEIVED  
NOV 23 2019

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

Amount 2,785.00

Date Requested 11.11.19

Transfer to: GUES Activity 812  
Account Name & Number

Transfer from: PTO 815  
Account Name & Number

State Reason for Transfer Below

Monies deposited into wrong acct. I put monies from T-Shirt sales into PTO account instead of GUES Activity. GW

Sponsor's Signature: \_\_\_\_\_

President / Vice-Pres. Signature: \_\_\_\_\_

Treasurer/Secretary's Signature: Gina Wright

Principal's Signature: Suey Dawson

Transfer # \_\_\_\_\_

Board Approved \_\_\_\_\_

260-6446

**Transportation Department  
Fuel Bids  
2019-2020**

DATE: <u>11.8.19</u> PO#:	TIME BIDS BEGAN: <u>8:00am</u> TIME BIDS CLOSED: <u>8:40am</u>	AMOUNT NEEDED: <i>Clear</i> DIESEL: <u>7,000</u> <i>conventional</i> UNLEADED: <u>1,000</u>
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COMPANY NAME	CONTACT PERSON	PHONE	UNLEADED	DIESEL	
FUEL MASTERS	<u>Eugene</u> KIT, BRIAN, CODY or HARDIN	1-866-455-3835	2.1098	2.2399	2,109.80 / 15,679.50
PENLEY OIL COMPANY	MIKE, SCOTT or <u>GEORGEANN</u>	235-7553	1.9122	2.0415	1,912.20 / 14,290.50
RED ROCK	JOANIE or <u>TRICHA</u>	677-3373	1.8756	2.0105	1,875.60 / 14,073.50
EARNHEART OIL & PROPANE	<u>DUSTIN</u>	405-612-2650	1.88	1.989	1,800.00 / 13,923.00

AMOUNT OF FUEL PURCHASED:	COMPANY BID AWARDED TO: <u>Earnheart</u>	
UNLEADED FUEL: <u>1,000</u>	PRICE PER GALLON: <u>1.88</u>	TOTAL AMT: <u>1,800.00</u>
DIESEL FUEL: <u>7,000</u>	PRICE PER GALLON: <u>1.989</u>	TOTAL AMT: <u>13,923.00</u>
		TOTAL PURCHASE: <u>15,723.00</u>

PER TELEPHONE BIDS RECEIVED BY: <u>Brandi Brown</u> <u>Sam Bull</u>	COMMENTS:
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## Purchase Order Register

Options: Year: 2019-2020, Fund: GEN FUND-FOR OP, Date Range: 7/1/2019 - 6/30/2020, PO Range: 773 - 863

PO No	Date	Vendor No	Vendor	Description	Amount
773	11/04/2019	80663	SHERI DAWN STEVENSON	MILEAGE REIMBURSEMENT FOR HOMEBOUND STUDENT	300.00
774	11/04/2019	84288	MELODI JO WOODS	MILEAGE REIMBURSEMENT FOR PROF DEVELOPMENT	55.00
775	11/04/2019	14201	WALKER TIRE DTR LLC	Tires for truck 93 (Ag- dodge)	1,331.40
776	11/04/2019	14207	WALMART COMMUNITY	150 classroom supplies	150.00
777	11/04/2019	43391	MOBYMAX, LLC	CURRICULUM FOR SP ED CLASSROOM	99.00
778	11/06/2019	42234	CHALK'S TRUCK PARTS, INC.	935377 emergency window latches	215.00
779	11/06/2019	42234	CHALK'S TRUCK PARTS, INC.	Hawk eye mirrors	322.90
780	11/06/2019	14207	WALMART COMMUNITY	\$150 Classroom Money 2019-2020	150.00
781	11/06/2019	15994	AMAZON CAPITAL SERVICES	\$150.00/Harris/Central	150.00
782	11/06/2019	15659	OLEN WILLIAMS, INC.	HS- BULBS FOR SCORE BOARD (JH) GYM	100.00
783	11/06/2019	15994	AMAZON CAPITAL SERVICES	A Child Called It	218.70
784	11/06/2019	15994	AMAZON CAPITAL SERVICES	Miscellaneous supplies	137.78
785	11/08/2019	17290	FLEETPRIDE, INC.	Possible ECM replacement for bus 2	4,000.00
786	11/08/2019	14207	WALMART COMMUNITY	JH- METAL CHAIRS (JH GYM)	399.90
787	11/08/2019	11933	JOHN VANCE MOTORS, INC.	Fuel Filters and oil filter change	600.00
788	11/08/2019	12899	O'REILLY AUTOMOTIVE STORES, INC.	Misc shop and bus and veh supplies	1,000.00
789	11/08/2019	17940	PROSPERITY BANK	Fuel and emergency expenses	500.00
790	11/08/2019	14377	FOLLETT SCHOOL SOLUTIONS, INC	Books for the Library	369.85
791	11/08/2019	11933	JOHN VANCE MOTORS, INC.	Oil Chng & Fuel Filter chng 2018 Dodge Ag-Truck	600.00
792	11/08/2019	84285	JILL KATHLEEN RHOADES	MILEAGE REIMBURSEMENT IN DISTRICT	500.00
793	11/12/2019	44033	EARNHEART CRESCENT LLC	1000 Gallons Unleaded 7000 Gallons Diesel	15,723.00
794	11/12/2019	44280	MARTIN AUTOMOTIVE	REPAIRS TO VEH #81	500.00
795	11/12/2019	12682	MIDWEST BUS SALES, INC.	Nox sensor Q9266	507.93
796	11/12/2019	42234	CHALK'S TRUCK PARTS, INC.	Window Latches Q93646	388.60
797	11/12/2019	40791	APPLE, INC.	computers from lottery grant	6,690.00
798	11/12/2019	14207	WALMART COMMUNITY	teacher allowance	100.00
799	11/12/2019	12447	MARDEL, INC.	teacher allowance	50.00
800	11/13/2019	44269	VIVACITY TECH PBC	ipad charging cabinet	299.00
801	11/13/2019	12993	ARCHWAY TEXTBOOK DEPOSITORY	Writing Textbooks "Write Source" 5th - 8th	26,651.10
802	11/13/2019	13991	THOMPSON SCHOOL BOOK DEPOSITORY	Universal Handwriting for K and 1st	578.20
803	11/13/2019	14207	WALMART COMMUNITY	Classroom supplies	50.00
804	11/13/2019	43821	TEACHER SYNERGY, LLC	Instructional materials	50.00
805	11/13/2019	12447	MARDEL, INC.	Classroom and instructional materials	50.00
806	11/13/2019	14201	WALKER TIRE DTR LLC	Tires for white fleet	1,500.00

## Purchase Order Register

Options: Year: 2019-2020, Fund: GEN FUND-FOR OP, Date Range: 7/1/2019 - 6/30/2020, PO Range: 773 - 863

PO No	Date	Vendor No	Vendor	Description	Amount
807	11/13/2019	12682	MIDWEST BUS SALES, INC.	Switch Kit	344.94
808	11/14/2019	40791	APPLE, INC.	\$150/Charter Oak/Brown	150.00
809	11/14/2019	11642	HOUGHTON MIFFLIN HARCOURT PUB. CO.	Title I Guided Reading Complete Sets	6,420.00
810	11/14/2019	16475	PEARSON EDUCATION, INC.	Title I Success Maker 65 Seats	3,900.00
811	11/14/2019	41416	SCHOOL SPECIALTY, INC	Title III EL: Game and Photos	402.86
812	11/14/2019	12171	LAKESHORE LEARNING MATERIALS	Title III-EL: Span/Eng Building Lang Photo Library	57.49
813	11/14/2019	11642	HOUGHTON MIFFLIN HARCOURT PUB. CO.	Title I: St. Mary Eq Share Saxon Math	2,655.39
814	11/15/2019	17900	NORTHWEST EVALUATION ASSOCIATION	Title I Equitable Share: MAP testing	1,102.50
815	11/15/2019	14207	WALMART COMMUNITY	classroom supplies	150.00
816	11/18/2019	14207	WALMART COMMUNITY	Misc shop supplies and office goods	1,000.00
817	11/18/2019	17290	FLEETPRIDE, INC.	Repairs to 2005 Ford 1 Ton truck 73	500.00
818	11/18/2019	43988	RUSSELL INTERIORS, INC.	Blinds for office	780.00
819	11/18/2019	12682	MIDWEST BUS SALES, INC.	EGR pig tail	123.59
820	11/18/2019	42456	STILLWATER MILLING COMPANY	Supplies for Ag	400.00
821	11/18/2019	12171	LAKESHORE LEARNING MATERIALS	CLASSROOM MATERIALS \$150	150.00
822	11/18/2019	15994	AMAZON CAPITAL SERVICES	Storage Containers	29.99
823	11/18/2019	12910	OFFICE DEPOT, INC.	Cardboard supplies	228.91
824	11/19/2019	17290	FLEETPRIDE, INC.	Repairs to bus 15	500.00
825	11/19/2019	83867	CARLY MARCILLE MURRAY	MILEAGE REIMBURSEMENT FOR CPI TRAINING	225.00
826	11/19/2019	44170	THOMAS BRENTON MALOY	BUS SEAT REPAIRS PER QUOTE	2,454.00
827	11/19/2019	11565	HAWTHORNE EDUCATIONAL SERVICES, INC	PSYCH TESTING SUPPLIES	291.00
828	11/19/2019	14230	MANSON WESTERN CORPORATION	TESTING SUPPLIES	42.00
829	11/19/2019	11933	JOHN VANCE MOTORS, INC.	Wheel for 35	474.96
830	11/20/2019	44314	KEN BERGMAN & ASSOCIATES, LLC	Saw blade	425.00
831	11/20/2019	44147	OUTBACK LABS, LLC	Show supplies and materials	300.00
832	11/20/2019	14207	WALMART COMMUNITY	Classroom Supplies	150.00
833	11/20/2019	44389	THE LINCOLN ELECTRIC COMPANY	Welding rods	201.76
834	11/20/2019	17290	FLEETPRIDE, INC.	Repairs bus 26 rear main	3,500.00
835	11/20/2019	14207	WALMART COMMUNITY	\$150 Beginning of the Year Teacher Supplies	150.00
836	11/21/2019	17921	SCHOOL HEALTH CORPORATION	VISION KIT	184.50
837	11/21/2019	14207	WALMART COMMUNITY	Friese/Central/\$150	150.00
838	11/21/2019	10347	BUREAU OF EDUCATION & RESEARCH, INC	REGISTRATION FOR PROF DEVELOPMENT	837.00
839	11/21/2019	15994	AMAZON CAPITAL SERVICES	Teacher allowance for Pam Ming	150.00
840	11/21/2019	44269	VIVACITY TECH PBC	CHROMEBOOK CART	499.00
841	11/22/2019	12682	MIDWEST BUS SALES, INC.	Surge Tanks Q 9299	382.34
842	11/22/2019	17473	HYDROTEX PARTNERS LTD.	2 Kegs of Of Artic Power Kleen Additive	2,512.01
843	11/22/2019	16611	PENSKE COMMERCIAL VEHICLES, US, LLC	Drums Q24375	452.64

## Purchase Order Register

Options: Year: 2019-2020, Fund: GEN FUND-FOR OP, Date Range: 7/1/2019 - 6/30/2020, PO Range: 773 - 863

PO No	Date	Vendor No	Vendor	Description	Amount
844	11/22/2019	42234	CHALK'S TRUCK PARTS, INC.	Sun Visors Q940097	212.04
845	11/22/2019	12967	OKLAHOMA HOME CENTERS, INC.	Shop supplies	500.00
846	11/22/2019	12682	MIDWEST BUS SALES, INC.	Q9315 Rear Rotors	373.46
847	11/22/2019	12899	O'REILLY AUTOMOTIVE STORES, INC.	Final Charge Red Antifreeze	1,099.99
848	11/22/2019	13989	THOMPSON BOOK & SUPPLY	2 sets of Wonders OK Kindergarten System	6,367.84
849	11/22/2019	12910	OFFICE DEPOT, INC.	Classroom Supplies \$150.00	150.00
850	11/22/2019	14207	WALMART COMMUNITY	teacher 150.00 supplies	150.00
851	11/22/2019	12387	LOWE'S COMPANIES, INC.	supplies for shop and school farm	400.00
852	11/22/2019	44107	COUGHLAN COMPANIES, LLC	library books	1,000.00
853	11/22/2019	14948	WESTERN HEIGHTS ISD	HS- ENTRY FEE (BB)	125.00
854	11/22/2019	17111	NOBLE INDEPENDENT SCHOOL DIST 40	HS- ENTRY FEE (BB)	125.00
855	11/22/2019	42092	DEL CITY PUBLIC SCHOOLS	HS- ENTRY FEE (BB)	125.00
856	11/22/2019	44474	MEMORIA PRESS, INC.	Title I Eq Share St. Mary Parent Involvement Books	90.00
857	11/22/2019	16475	PEARSON EDUCATION, INC.	Title I: St. Mary Equ Share Spelling Curriculum	1,823.18
858	11/22/2019	17078	READ NATURALLY, INC.	Title I: StMary EquShare Phonics Materials	594.00
859	12/02/2019	15994	AMAZON CAPITAL SERVICES	King/Central/\$150.00	150.00
860	12/02/2019	15994	AMAZON CAPITAL SERVICES	Christianson/\$150/Central	150.00
861	12/02/2019	12171	LAKESHORE LEARNING MATERIALS	teacher allowance for Cindy Crawford	150.00
862	12/02/2019	44480	JAY LYNN KEYS	clippers for show program	300.00
863	12/03/2019	17900	NORTHWEST EVALUATION ASSOCIATION	MAP testing	9,805.00
<b>Non-Payroll Total:</b>					<b>\$120,304.75</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$120,304.75</b>

## Purchase Order Register

Options: Year: 2019-2020, Fund: Building, Date Range: 7/1/2019 - 6/30/2020, PO Range: 255 - 290

PO No	Date	Vendor No	Vendor	Description	Amount
255	11/04/2019	41794	CARRIER CORPORATION	PARTS AND LABOR WARRANTY FOR JH CONTROLS	595.00
256	11/04/2019	40596	JAMES C. MCGEE	INSTALL CULVERT AT CO LAGOON DRIVE	773.80
257	11/04/2019	17249	S. T. BOLDING III	CONNECT HS FREEZER	4,000.00
258	11/04/2019	44065	FIRETROL PROTECTION SYSTEMS, INC.	FOG FIRE ALARM UPGRADE	4,932.02
259	11/04/2019	43639	KONE, INC	CENTRAL ELEVATOR REPAIRS	778.00
260	11/04/2019	44108	DH PACE COMPANY, INC	DOOR REPAIRS AT FOGARTY ENTRANCE	1,269.00
261	11/04/2019	17387	BRADFORD INDUSTRIAL SUPPLY CORP	DUCT FURNACE & PARTS FOR FOG CAFE	2,714.00
262	11/04/2019	11453	W. W. GRAINGER	MOTOR FOR JH GYM HEATER	172.35
263	11/06/2019	43749	TREAT'S SOLUTIONS, LLC	CO FLOOR MACHINE KEY	44.50
264	11/06/2019	11453	W. W. GRAINGER	CARBON STEEL GRATING FOR DRVRS RM WALKWAY	534.16
265	11/06/2019	15969	SOUTHWEST PAPER, INC - OKC	GUES FLOOR MACHINE REPAIRS	1,000.00
266	11/06/2019	44467	RAIN GUARD INC	REPLACE GUTTERING ON SOUTH END OF FOGARTY	3,876.69
267	11/06/2019	44065	FIRETROL PROTECTION SYSTEMS, INC.	FIRE ALARM SYSTEM MONITORING	3,971.79
268	11/06/2019	44013	CENTRAL OKLAHOMA WINNELSON	ELKAY UPPER SHROUD FOR COTTERAL	0.00
269	11/06/2019	17491	ENGINEERED EQUIPMENT, INC.	HVAC FILTERS FOR JR HIGH	547.15
270	11/08/2019	17450	ALL COMMERCIAL OPENINGS, INC.	DOOR CLOSERS	500.00
271	11/08/2019	44065	FIRETROL PROTECTION SYSTEMS, INC.	FIRE ALARM MONITORING ANNUAL FEE	1,080.00
272	11/12/2019	44013	CENTRAL OKLAHOMA WINNELSON	DISTRICT PLUMBING SUPPLIES PER QUOTES	785.74
273	11/12/2019	17387	BRADFORD INDUSTRIAL SUPPLY CORP	DISTRICT HVAC PARTS AND SUPPLIES	1,000.00
274	11/12/2019	17491	ENGINEERED EQUIPMENT, INC.	HVAC FILTERS FOR HIGH SCHOOL	571.47
275	11/13/2019	15969	SOUTHWEST PAPER, INC - OKC	DISTRICT CUSTODIAL SUPPLIES	1,838.30
276	11/13/2019	43749	TREAT'S SOLUTIONS, LLC	DISTRICT HAND SOAP AND ROLL TOWELS	2,033.55
277	11/13/2019	15969	SOUTHWEST PAPER, INC - OKC	FLOOR MACHINE PARTS	190.00
278	11/13/2019	44157	POPE CONTRACTING, INC.	CEILING AND LIGHT REPAIRS TO JH CLASSROOM	5,400.00
279	11/13/2019	15994	AMAZON CAPITAL SERVICES	CLEANING TABLETS FOR CO KITCHEN	180.00
280	11/13/2019	17491	ENGINEERED EQUIPMENT, INC.	HVAC FILTERS FOR GUES	626.78
281	11/19/2019	43927	TECHNICAL ANALYSIS, INC	AIR QUALITY CHECK AT JR HIGH	1,000.00
282	11/19/2019	15969	SOUTHWEST PAPER, INC - OKC	FLOOR PADS FOR HS	65.52
283	11/19/2019	11254	FEDERAL CORPORATION	PARTS FOR JR HIGH BOILER	1,980.00
284	11/20/2019	17491	ENGINEERED EQUIPMENT, INC.	HVAC FILTERS FOR HIGH SCHOOL	68.66
285	11/21/2019	43927	TECHNICAL ANALYSIS, INC	MEDIATION IN A8 AT JR HIGH	2,500.00
286	11/22/2019	43973	CHRISTOPHER CODY HAYES	DIG FENCE POST HOLES AT CHARTER OAK	1,500.00
287	11/22/2019	44473	STAGERIGHT CORPORATION	RISERS FOR JR HIGH MUSIC	9,295.00
288	11/22/2019	12967	OKLAHOMA HOME CENTERS, INC.	DISTRICT PARTS AND SUPPLIES	1,000.00

## Purchase Order Register

**Options:** Year: 2019-2020, Fund: Building, Date Range: 7/1/2019 - 6/30/2020, PO Range: 255 - 290

<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
289	11/22/2019	15969	SOUTHWEST PAPER, INC - OKC	VAC BAGS	156.00
290	11/25/2019	17491	ENGINEERED EQUIPMENT, INC.	Coil Heater- Guthrie Upper Elementary	1,580.00
<b>Non-Payroll Total:</b>					<b>\$58,559.48</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$58,559.48</b>

**Purchase Order Register**

**Options:** Year: 2019-2020, Fund: CHILD NUTRITION FUND, Date Range: 7/1/2019 - 6/30/2020, PO Range: 13 - 14

<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
13	11/18/2019	44471	REBECCA MANLEY	MEAL REFUND	14.40
14	11/18/2019	44470	MATTHEW CRUMB	MEAL REFUND	54.70
<b>Non-Payroll Total:</b>					<b>\$69.10</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$69.10</b>

**Purchase Order Register**

**Options:** Year: 2019-2020, Fund: BUILDING BOND 2019, Date Range: 7/1/2019 - 6/30/2020, PO Range: 4 - 4

<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
4	12/02/2019	17929	THE STACY GROUP, INC.	Architect Fees - Secure Vestibules Project 2004	45,000.00
<b>Non-Payroll Total:</b>					<b>\$45,000.00</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$45,000.00</b>

**Change Order Listing**

**Options:** Fund: GEN FUND-FOR OP, Year: 2019-2020, ReferenceDate: PO Approval Date, Date Range: 11/2/2019 - 12/2/2019, PO Range: 1 - 862, Include Negative Changes: True

<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
127	07/01/2019	14316	AHP OF OKLAHOMA	FERPA PUBLICATION FOR 2019-2020	-49.90
149	07/01/2019	40923	OKLAHOMA STATE UNIV	JOB FAIR REGISTRATION	-50.00
271	07/29/2019	12967	OKLAHOMA HOME CENTERS, INC.	supplies and materials	-32.10
320	08/06/2019	13646	CAROLYN BLACK HALLER	Starting hourly pay \$14.96 (sticker)	-132.00
359	08/14/2019	15994	AMAZON CAPITAL SERVICES	classroom \$150	-3.80
371	08/16/2019	15994	AMAZON CAPITAL SERVICES	1st 9 wks office supplies	-205.59
387	08/19/2019	14207	WALMART COMMUNITY	Teacher 150.00	-11.06
415	08/19/2019	15994	AMAZON CAPITAL SERVICES	150 Dolla Teacher Allowance	-22.07
425	08/19/2019	15994	AMAZON CAPITAL SERVICES	\$150 Teacher Allowance	-1.84
443	08/23/2019	14207	WALMART COMMUNITY	\$150 supplies	-0.26
467	08/26/2019	15994	AMAZON CAPITAL SERVICES	Carl Perkins: Bluetooth Wireless Speaker	-86.99
498	08/30/2019	17963	HEATH SHELTON	Photography for Charter Oak & JHS	-220.00
502	08/30/2019	43372	LEISURE HOSPITALITY MANAGEMENT, INC	Hotel Room for Tulsa	-178.00
505	09/04/2019	14280	WILLOBY'S FEED AND OUTFITTERS, LLC	Bedding and supplies	-97.09
521	09/05/2019	14207	WALMART COMMUNITY	150 teacher allowance	-0.98
535	09/10/2019	14207	WALMART COMMUNITY	150 classroom supplies	-2.56
547	09/10/2019	14207	WALMART COMMUNITY	150 school supply	-5.28
550	09/10/2019	14207	WALMART COMMUNITY	\$150 allowed for teacher supplies	-0.09
566	09/11/2019	14377	FOLLETT SCHOOL SOLUTIONS, INC	Books	-127.08
583	09/12/2019	12899	O'REILLY AUTOMOTIVE STORES, INC.	Bus and Shop supplies	-88.79
586	09/13/2019	16975	GENERAL FUND	HS- SUBS (COACHES) ALL SPORTS	-500.00
597	09/17/2019	16975	GENERAL FUND	Sub for Evaluation Day	-65.00
611	09/24/2019	15994	AMAZON CAPITAL SERVICES	Classroom Supplies	-34.41
629	09/26/2019	15994	AMAZON CAPITAL SERVICES	SUPPLIES	-2.53
631	09/27/2019	14377	FOLLETT SCHOOL SOLUTIONS, INC	Book Order for School Year	-3.53
649	09/30/2019	17940	PROSPERITY BANK	Veh. Tags for 2 2019 Expeditions	-4.68
651	10/01/2019	84122	SARAH ELIZABETH SCHLUETER	MILEAGE REIMBURSEMENT FOR CPI TRAINING	-200.00
656	10/02/2019	14201	WALKER TIRE DTR LLC	Tires for white fleet	-66.60
657	10/02/2019	12447	MARDEL, INC.	teacher allowance	-1.39
659	10/03/2019	14207	WALMART COMMUNITY	Classroom supplies	-0.48
663	10/03/2019	16975	GENERAL FUND	HS- SUBS (COACHES)	-500.00
664	10/03/2019	16975	GENERAL FUND	HS- TRANSPORTATION (ALL SPORTS)	-1,000.00

<b>Non-Payroll Total:</b>	<b>(\$3,694.10)</b>
<b>Payroll Total:</b>	<b>\$0.00</b>
<b>Report Total:</b>	<b>(\$3,694.10)</b>



## Change Order Listing

**Options:** Fund: Building, Year: 2019-2020, ReferenceDate: PO Approval Date, Date Range: 11/2/2019 - 12/2/2019, PO Range: 1 - 290, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
11	07/01/2019	16626	JOHN HUDSON	DISTRICT LAWN CARE PER BID	200.00
156	08/20/2019	43883	UNITED REFRIGERATION, INC.	HVAC PARTS FOR FOGARTY	-108.98
173	08/29/2019	17249	S. T. BOLDING III	DISTRICT ELECTRICAL REPAIRS AND SERVICE	-2.89
215	10/02/2019	14280	WILLOBY'S FEED AND OUTFITTERS, LLC	HS- CHEMICALS (ATHLETIC FIELDS)	-5.27
<b>Non-Payroll Total:</b>					<b>\$82.86</b>
<b>Payroll Total:</b>					<b>\$0.00</b>
<b>Report Total:</b>					<b>\$82.86</b>

**ACTIVITY FUND – FUND 60**  
**BANK RECONCILIATION – FARMERS & MERCHANTS BANK**  
**As of 11/30/2019**

**GENERAL LEDGER ACCOUNT**

Balance (11/01/19)    \$612,037.10

Add Receipts            \$ 73,317.35

Less Checks Written    \$140,058.95

Adjustments                \$

Balance per Ledger    \$545,290.50

**BANK RECONCILIATION**

Balance per bank statement    \$555,348.00  
As of (11/30/19)

Add Deposits in Transit        \$

less O/S Checks                    \$ 10,057.50

\*Adjustments                        \$  
Bank correction                        \$

Balance per Ledger                \$545,290.50

**Adjustment/Correction explanations:**

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

  
\_\_\_\_\_  
Activity Fund Clerk

12-2-19  
\_\_\_\_\_  
Date

## Guthrie Public Schools

### Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2019 - 11/30/2019

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 CENTRAL FACULTY	\$328.15	\$0.00	\$0.00	\$74.24	\$253.91	\$0.00	\$253.91
802 CENTRAL ACTIVITY	\$19,249.14	\$141.25	\$0.00	\$9,445.45	\$9,944.94	\$1,535.00	\$8,409.94
803 CENTRAL PTO	\$7,998.25	\$978.90	(\$36.00)	\$646.97	\$8,294.18	\$2,200.00	\$6,094.18
804 COTTERAL PTO	\$12,512.87	\$684.96	\$36.00	\$741.78	\$12,492.05	\$1,800.00	\$10,692.05
805 COTTERAL ACTIVITY	\$11,892.80	\$3,995.00	\$0.00	\$1,283.74	\$14,604.06	\$10,241.90	\$4,362.16
806 COTTERAL FACULTY	\$223.12	\$12.95	\$0.00	\$0.00	\$236.07	\$0.00	\$236.07
808 FOGARTY PARENTS ORG.	\$8,860.50	\$2,010.36	\$0.00	\$666.00	\$10,204.86	\$2,504.00	\$7,700.86
809 FOGARTY ACTIVITY	\$33,822.97	\$1,730.75	\$0.00	\$19,093.15	\$16,460.57	\$3,771.44	\$12,689.13
810 FOGARTY FACULTY	\$38.04	\$31.55	\$0.00	\$0.00	\$69.59	\$0.00	\$69.59
811 ELEM SNACK GRANT	\$1,505.89	\$0.00	\$0.00	\$0.00	\$1,505.89	\$250.00	\$1,255.89
812 GUES ACTIVITY	\$25,937.10	\$526.00	\$0.00	\$8,643.21	\$17,819.89	\$22,966.94	(\$5,147.05)
813 GUES FACULTY	\$1,973.25	\$0.00	\$0.00	\$0.00	\$1,973.25	\$0.00	\$1,973.25
814 GUES HONOR CHOIR	\$462.93	\$399.30	\$0.00	\$97.75	\$764.48	\$122.93	\$641.55
815 GUES PARENTS ORG.	\$19,185.38	\$10,106.77	\$0.00	\$3,218.68	\$26,073.47	\$4,442.24	\$21,631.23
816 GHS SPECIAL KIDS	\$279.13	\$0.00	\$0.00	\$0.00	\$279.13	\$0.00	\$279.13
817 ART JUNIOR HIGH	\$28.60	\$0.00	\$0.00	\$0.00	\$28.60	\$0.00	\$28.60
818 JH BUILDERS CLUB	\$310.60	\$0.00	\$0.00	\$0.00	\$310.60	\$83.50	\$227.10
819 ATHLETICS JUNIOR HIGH	\$5,218.05	\$2,225.00	\$0.00	\$920.00	\$6,523.05	\$2,255.00	\$4,268.05
820 GOLF JUNIOR HIGH	\$2,483.49	\$0.00	\$0.00	\$0.00	\$2,483.49	\$0.00	\$2,483.49
821 FHA JUNIOR HIGH	\$1,821.12	\$1,825.00	\$0.00	\$156.75	\$3,489.37	\$817.00	\$2,672.37
822 HONOR SOCIETY JR HIGH	\$2,767.54	\$0.00	\$0.00	\$0.00	\$2,767.54	\$0.00	\$2,767.54
823 JR HIGH ACCOUNT	\$5,235.39	\$0.00	\$0.00	\$25.50	\$5,209.89	\$6,196.20	(\$986.31)
824 JR HIGH FACULTY	\$1,990.15	\$0.00	\$0.00	\$0.00	\$1,990.15	\$499.00	\$1,491.15
825 LIBRARY JR HIGH	\$1,921.07	\$0.00	\$0.00	\$0.00	\$1,921.07	\$0.00	\$1,921.07
826 LEARN 2 LOVE	\$26,730.01	\$10.00	\$0.00	\$89.21	\$26,650.80	\$410.79	\$26,240.01
827 CHEERLEADERS JR HIGH	\$2,903.32	\$0.00	\$0.00	\$0.00	\$2,903.32	\$0.00	\$2,903.32
830 STUCO JH	\$6,928.73	\$1,218.00	\$0.00	\$3,363.52	\$4,783.21	\$1,360.00	\$3,423.21
831 T.S.A. JR HIGH	\$1,198.49	\$0.00	\$0.00	\$167.80	\$1,030.69	\$232.21	\$798.48
832 YEARBOOK JR HIGH	\$3,324.61	\$174.00	\$0.00	\$0.00	\$3,498.61	\$0.00	\$3,498.61
834 JR HIGH ACADEMIC TEAM	\$170.74	\$0.00	\$0.00	\$0.00	\$170.74	\$0.00	\$170.74
840 CHARTER OAK ACTIVITY	\$31,973.65	\$3,038.00	\$0.00	\$14,823.79	\$20,187.86	\$5,498.23	\$14,689.63
841 CHARTER OAK PTO	\$7,841.17	\$685.93	\$0.00	\$1,627.75	\$6,899.35	\$3,050.00	\$3,849.35
842 CHARTER OAK FACULTY	\$546.77	\$0.00	\$0.00	\$0.00	\$546.77	\$150.00	\$396.77
850 ACADEMIC TEAM HS	\$140.10	\$0.00	\$0.00	\$0.00	\$140.10	\$0.00	\$140.10
851 ART CLUB HS	\$9,278.04	\$0.00	\$0.00	\$277.80	\$9,000.24	\$122.20	\$8,878.04
852 ATHLETICS HS	\$44,591.91	\$16,350.07	\$0.00	\$13,194.99	\$47,746.99	\$22,689.38	\$25,057.61
853 HS CHEER	\$6,052.09	\$0.00	\$0.00	\$499.18	\$5,552.91	\$1,000.00	\$4,552.91
854 FOOTBALL CAMP	\$4,816.91	\$0.00	\$0.00	\$138.00	\$4,678.91	\$0.00	\$4,678.91
855 TENNIS HS	\$21,832.85	\$0.00	\$0.00	\$768.00	\$21,064.85	\$5,000.00	\$16,064.85
856 GHS LIBRARY	\$228.57	\$0.00	\$0.00	\$0.00	\$228.57	\$0.00	\$228.57
858 GHS LINK CREW	\$653.59	\$0.00	\$0.00	\$522.62	\$130.97	\$0.00	\$130.97
859 BAND (OPERATING) HS	\$30,532.97	\$2,007.00	\$0.00	\$25,197.26	\$7,342.71	\$2,095.77	\$5,246.94
860 CLASS OF 2021 HS	\$2,870.71	\$0.00	\$0.00	\$160.81	\$2,709.90	\$0.00	\$2,709.90
861 CLASS OF 2023 HS	\$1,170.00	\$30.00	\$0.00	\$47.31	\$1,152.69	\$0.00	\$1,152.69
864 GHS ALUMNI ACCOUNT	\$8,467.96	\$0.00	\$0.00	\$0.00	\$8,467.96	\$0.00	\$8,467.96
865 CLASS OF 2022 HS	\$2,587.98	\$0.00	\$0.00	\$521.90	\$2,066.08	\$0.00	\$2,066.08
869 ENGLISH CLUB	\$1,036.44	\$0.00	\$0.00	\$0.00	\$1,036.44	\$360.00	\$676.44
870 HS FACULTY/COURTESY ACCOUNT	\$1,460.79	\$0.00	\$0.00	\$36.26	\$1,424.53	\$449.99	\$974.54
871 HS STUDENT PANTRY	\$15,381.16	\$0.00	\$0.00	\$0.00	\$15,381.16	\$1,800.00	\$13,581.16
872 CLASS OF 2020	\$8,653.49	\$0.00	\$0.00	\$465.79	\$8,187.70	\$200.00	\$7,987.70
876 FFA 4H BOOSTER CLUB HS	\$38,815.01	\$875.00	\$0.00	\$2,720.08	\$36,969.93	\$4,113.78	\$32,856.15
877 FFA HS	\$13,154.88	\$1,660.00	\$0.00	\$3,192.54	\$11,622.34	\$11,237.37	\$384.97
878 FCCLA (FHA) HS	\$2,844.03	\$50.00	\$0.00	\$85.96	\$2,808.07	\$2,250.00	\$558.07
879 FOREIGN LANGUAGE SPAN HS	\$5,236.11	\$0.00	\$0.00	\$0.00	\$5,236.11	\$2,950.00	\$2,286.11
880 XC Bluecrew	\$3,273.33	\$320.00	\$0.00	\$1,270.34	\$2,322.99	\$1,883.20	\$439.79
881 Lady Jays Basketball	\$6,441.66	\$3,373.00	\$0.00	\$0.00	\$9,814.66	\$6,345.00	\$3,469.66
882 GUTHRIE RUNNING CLUB HS	\$5.80	\$0.00	\$0.00	\$0.00	\$5.80	\$0.00	\$5.80

# Guthrie Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2019 - 11/30/2019

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
883 HERITAGE CLUB HS	\$1,873.10	\$0.00	\$0.00	\$31.20	\$1,841.90	\$210.97	\$1,630.93
884 HIGH SCHOOL ACCOUNT	\$13,557.29	\$890.41	\$0.00	\$222.86	\$14,224.84	\$6,871.73	\$7,353.11
885 STUDENT SUPPORT HS	\$2,437.58	\$308.20	\$0.00	\$46.56	\$2,699.22	\$133.20	\$2,566.02
886 HONOR SOCIETY HS	\$2,507.93	\$0.00	\$0.00	\$0.00	\$2,507.93	\$0.00	\$2,507.93
889 KEY CLUB HS	\$491.28	\$200.00	\$0.00	\$0.00	\$691.28	\$300.00	\$391.28
890 SPEECH HS	\$503.25	\$0.00	\$0.00	\$0.00	\$503.25	\$0.00	\$503.25
892 MATH OF FINANCE	\$93.98	\$0.00	\$0.00	\$0.00	\$93.98	\$0.00	\$93.98
893 MU ALPHA THETA HS	\$3,361.22	\$667.50	\$0.00	\$661.50	\$3,367.22	\$110.60	\$3,256.62
895 JROTC HS	\$4,819.76	\$0.00	\$0.00	\$267.45	\$4,552.31	\$340.00	\$4,212.31
897 SOCCER CLUB HS	\$519.84	\$25.00	\$0.00	\$77.98	\$466.86	\$0.00	\$466.86
898 SCIENCE CLUB HS	\$7,561.41	\$40.00	\$0.00	\$557.67	\$7,043.74	\$307.22	\$6,736.52
899 STUDENT COUNCIL HS	\$15,831.37	\$20.00	\$0.00	\$8,274.00	\$7,577.37	\$970.82	\$6,606.55
900 CAMPUS BEAUTIFICATION HS	\$9,092.03	\$75.00	\$0.00	\$147.70	\$9,019.33	\$3,318.64	\$5,700.69
902 VOCAL HS	\$3,334.51	\$0.00	\$0.00	\$582.59	\$2,751.92	\$2,121.27	\$630.65
904 YEARBOOK HS	\$14,697.51	\$258.00	\$0.00	\$208.53	\$14,746.98	\$1,858.00	\$12,888.98
907 HS MEMORIAL FUND	\$73.92	\$0.00	\$0.00	\$0.00	\$73.92	\$0.00	\$73.92
908 VOCAL TRIP ACCOUNT HS	\$58.14	\$0.00	\$0.00	\$0.00	\$58.14	\$0.00	\$58.14
911 FFA BUILDING FUND	\$2,985.84	\$0.00	\$0.00	\$0.00	\$2,985.84	\$0.00	\$2,985.84
913 DRAMA HS	\$1,528.00	\$65.00	\$0.00	\$384.77	\$1,208.23	\$548.20	\$660.03
922 COURTESY COMMITTEE ADMIN	\$169.53	\$0.00	\$0.00	\$0.00	\$169.53	\$150.00	\$19.53
925 GENERAL FUND REFUND	\$2,696.21	\$74.49	\$0.00	\$18.00	\$2,752.70	\$0.00	\$2,752.70
927 HALL OF FAME BANQUET	\$1,723.97	\$0.00	\$0.00	\$1,472.00	\$251.97	\$250.00	\$1.97
929 DISTRICT SPECIAL OLYMPICS	\$25,627.70	\$1,000.00	\$0.00	\$434.44	\$26,193.26	\$646.00	\$25,547.26
932 SUMMER SCHOOL HS	\$1,935.00	\$0.00	\$0.00	\$0.00	\$1,935.00	\$0.00	\$1,935.00
933 FAVER C&C	\$329.63	\$21.50	\$0.00	\$15.52	\$335.61	\$84.48	\$251.13
934 TRANSPORTATION C&C	\$2,437.55	\$697.25	\$0.00	\$992.28	\$2,142.52	\$490.94	\$1,651.58
935 VENDING MACHINE ADMIN	\$688.37	\$63.00	\$0.00	\$9.52	\$741.85	\$508.26	\$233.59
937 FAVER ACTIVITY	\$72.27	\$0.00	\$0.00	\$0.00	\$72.27	\$0.00	\$72.27
938 NATIVE AMERICAN PARENT COM	\$205.72	\$0.00	\$0.00	\$0.00	\$205.72	\$0.00	\$205.72
940 ADMINISTRATION MISC	\$13,533.79	\$262.89	\$0.00	\$43.38	\$13,753.30	\$514.63	\$13,238.67
942 C.N. CLEARING ACCT	\$100.00	\$14,185.32	\$0.00	\$11,426.87	\$2,858.45	\$2,636.43	\$222.02
<b>Total</b>	<b>\$612,037.10</b>	<b>\$73,312.35</b>	<b>\$0.00</b>	<b>\$140,058.95</b>	<b>\$545,290.50</b>	<b>\$155,254.46</b>	<b>\$390,036.04</b>



# EMPLOYEE TRIP REQUEST

Check if Out of State

Clay Drake 12/2/19  
Name of Employee Clay Drake Date

Employee's Current Assignment Agriculture Education Teacher

Title of Conference or Activity Fort Worth Stock Show

Location Fort Worth, Texas Date(s) of Conference 1/30 to 2/2 2020

Full Legal Name (for air travel) Clay Drake

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

Departure Date 1/30/20  AM  PM (check one) Return Date 2/2/20  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.**

To take students to Forth Worth Stock show to exhibit livestock and compete on a National level.

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

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

Travel*	\$	<u>250.00</u>	(mileage, air, ground, parking & toll) <i>see below</i>
Registration	\$	<u>0.00</u>	
Lodging	\$	<u>380.00</u>	
Meals	\$	<u>0.00</u>	(overnight stay required; calculate at \$30 per day in state; \$50 out of state)
Substitute	\$	<u>130.00</u>	(calculate @ \$65 per day)
<b>Total</b>	<b>\$</b>	<b><u>760.00</u></b>	

General  
General  
general

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

Principal's Approval *Clay Drake* 12-2-19  
Signature Date

Program Director's Approval \_\_\_\_\_  
Signature Date

Board of Education Approval \_\_\_\_\_  
Date

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



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

Today's Date 12-2-19 Date of Activity 1/30 to 2/2 2020

Destination Fort Worth Livestock Show (out of state)

Class & Grade Level 9-12

Teacher(s) Mr. Drake

Names of teacher assistants or other adults attending:

Number of students 2 Number of sponsors 1

Leave Time 8 am Return Time 7 pm

Event Beginning Time if different \_\_\_\_\_ Event Ending Time if different \_\_\_\_\_

Emergency Phone Contact Number 405-334-1613

Cost to be paid per student 0.00 Due when? \_\_\_\_\_ Cost to district 760.00

Paid for by Activity Fund \_\_\_\_\_ Yes  No  
 Sub needed?  Yes \_\_\_\_\_ No (If yes, please complete sub request.)  
 Transportation request completed?  Yes \_\_\_\_\_ No

Chris Drake  
Principal Signature

12-2-19  
Date

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

\_\_\_\_\_  
Special Education Director

\_\_\_\_\_  
Date

Every student must have a signed consent, indemnity and release form on file before going on any activity. List the State Curricular Objectives and the educational objective to be addressed by this field trip:  
 Money paid will be to cover Teacher going and will come from general fund, students will pay for their expenses out of their pocket.



# EMPLOYEE TRIP REQUEST

Check if Out of State

Susan Whitehead  
Name of Employee

November 12, 2019  
Date

Employee's Current Assignment Teacher, 6th Science

Title of Conference or Activity American Meteorological Society (AMS) Annual Meeting

Location Boston, MA Date(s) of Conference January 11-17, 2020

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

Departure Date 01/11/2020  AM  PM (check one) Return Date 01/19/2020  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.  
K-12 teachers will interact directly with scientists as an attendee at the AMS Annual Meeting.. Funding provided by the Teacher Travel Grant Program. I will also be presenting a model at Weatherfest regarding natural barrier protection from storm surges with the permission and support of the Lake Pontchartrn Basin Foundation. I believe what I will be able to bring back to the classroom will be beneficial to my students.

<b>Cost for attendance – EMPLOYEE expenses only.</b> (Give a close estimate. if necessary)		<i>Costs are covered by which fund? BE SPECIFIC PLEASE. General Fund, Title I, Staff Development, Activity Fund, etc.</i>
Travel*	\$ 0.00 (mileage, air, ground, parking & toll) <i>see below</i>	
Registration	\$ 0.00	
Lodging	\$ 0.00	
Meals	\$ 0.00 (overnight stay required; calculate at \$30 per day in state; \$50 out of state)	
Substitute	\$ 325.00 (calculate @ \$65 per day)	<u>GUES Activity Account</u>
<b>Total</b>	<b>\$ 325.00</b>	

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

Principal's Approval Susan J. Dawson Signature 12/2/19 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

DEC 04 2019  
Check if Out of State

James Strahorn

11/21/2019

Name of Employee

Date

Employee's Current Assignment Track Coach

Title of Conference or Activity Arkansas Indoor track meet

Location Fayetteville, AR

Date(s) of Conference 1/18/2020

Full Legal Name (for air travel)

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

Departure Date 1/18  AM  PM  
(check one)

Return Date 1/18  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.

We will participate in an indoor track meet.

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.  
Athletics Activity

Travel*	\$	<u>120.00</u>	(mileage, air, ground, parking & toll) <i>see below</i>
Registration	\$	<u>300.00</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>0.00</u>	(calculate @ \$65 per day)
<b>Total</b>	<b>\$</b>	<b><u>420.00</u></b>	

XC Account 880 / Personal

N/A

N/A

N/A

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

Principal's Approval

Signature

Date

Program Director's Approval

Signature

Date

Board of Education Approval

Date

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





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

DEC 04 2019  
BY: \_\_\_\_\_

Today's Date 11/21/2019 Date of Activity 1/18/2020

Destination Fayetteville, AR

Class & Grade Level Track

Teacher(s) James Strahorn

Names of teacher assistants or other adults attending:

Number of students 10 - 12 Number of sponsors 1

Leave Time 6AM Return Time 10PM

Event Beginning Time if different 10AM Event Ending Time if different 6PM

Emergency Phone Contact Number 580-399-1532

Cost to be paid per student N/A Due when? N/A Cost to district N/A

Paid for by Activity Fund  Yes  No  
 Sub needed?  Yes  No (If yes, please complete sub request.)  
 Transportation request completed?  Yes  No

  
Principal Signature

12/3/19  
Date

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

\_\_\_\_\_  
Special Education Director

\_\_\_\_\_  
Date

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

# CONTRACT

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

## RECITALS:

- A. The School District has recognized the Guthrie Teachers’ Association (“Association”) as the bargaining representative of the bargaining unit composed of the School District’s classroom teachers.
  
- B. The School District desires to employ Barlow, and Barlow desires to be employed by the School District to serve as chief negotiator of the School District in contract negotiations with the Association.

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

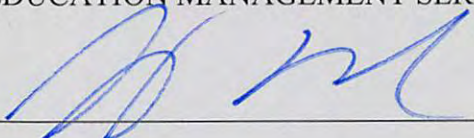
1. This Agreement shall commence on \_\_\_\_\_ and expire upon the completion of negotiations regarding the 2020-2021 Negotiated Agreement.
  
2. The School District agrees to compensate Barlow for services rendered as the School District’s chief negotiator at an initial engagement fee rate of Five Thousand Five Hundred Dollars (\$5,500.00), plus Ninety-five Dollars (\$95.00) for each hour worked and Fifty Dollars (\$50.00) for each hour traveled. There shall be no hourly charges for the initial Board/Administrative planning sessions, telephone consultation throughout negotiations and the post negotiations Administrative/Board seminar.
  - a. Upon presentation of a written statement, the School District shall compensate Barlow at the rate of One Thousand One Hundred Dollars (\$1,100.00) for the first five (5) months of this Agreement. Hourly fees will be compensated upon a written statement on a monthly basis.
  
3. Barlow shall act as the School District’s chief negotiator and perform all such duties as may be assigned by the Board and the Superintendent including but not limited to:
  - a. Meetings and conference with the Board of Education, individual Board members, members of the administrative staff and School District legal counsel.
  - b. Meetings and conferences with the members of the Board’s negotiating teams.
  - c. All sessions at which negotiations are conducted with the Association.
  - d. All meetings and conferences with members of the Association’ negotiation teams or its representatives.

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

GUTHRIE INDEPENDENT SCHOOL DISTRICT  
NUMBER ONE OF LOGAN COUNTY, OKLAHOMA

BY: \_\_\_\_\_

BARLOW EDUCATION MANAGEMENT SERVICES, LLC

BY:  \_\_\_\_\_

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

**AUDIT REPORT----EXECUTIVE SUMMARY**

**FOR THE YEAR ENDED JUNE 30, 2019**

**---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>
<b>General Fund:</b>	\$ 3,307,858	\$ 385,941
<b>Building Fund:</b>	\$ 740,197	\$ ( 32,989)
<b>Child Nutrition Fund:</b>	\$ 115,155	\$ ( 72,668)
<b>School Age Care Fund:</b>	\$ 75,619	\$ 0
<b>Bond Fund:</b>	\$ 1,204,156	\$ ( 5,332,234)
<b>Sinking Fund:</b>	\$ 70,431	\$ 8,728
<b>Gifts &amp; Endowment Fund:</b>	\$ 6,601	\$ 6,601
<b>Insurance Fund:</b>	\$ 44,161	\$ ( 18,176)
<b>Activity Fund:</b>	\$ 477,001	\$ 11,025

	<u>Bonds</u>	<u>Interest</u>
<b>Long Term Debt Outstanding:</b>	\$14,025,000	\$1,073,950

<b>Federal Financial Assistance Receivable:</b>	<b>prior year:</b>	\$ 514,305
	<b>this year:</b>	\$ 484,668

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

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

**AUDIT ACKNOWLEDGMENT**

**Guthrie School District, Number I-1**  
**Logan County, Oklahoma**  
**For The Fiscal Year Audited 2018-19**

The annual independent audit for the Guthrie Public School District, was presented to the Board of Education in an Open Board Meeting on December 9, 2019, 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 Member

\_\_\_\_\_  
Board of Education President

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Vice President

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Member

\_\_\_\_\_  
Board of Education Member

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

My commission expires on \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Notary Public

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

**ANNUAL FINANCIAL REPORT**  
**INDEPENDENT SCHOOL DISTRICT NO. 1**  
**GUTHRIE PUBLIC SCHOOL DISTRICT**  
**LOGAN COUNTY, OKLAHOMA**  
**JULY 1, 2018 TO JUNE 30, 2019**

GUTHRIE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
JUNE 30, 2019

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GUTHRIE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
JULY 1, 2018 TO JUNE 30, 2019

SCHOOL DISTRICT BOARD MEMBERS

Janna Pierson  
Gina Davis  
Travis Sallee  
Sharon Watts  
Ron Plagg  
Jennifer Bennett-Johnson  
Tina Smedley

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Mike Simpson

CLERK OF THE BOARD

Gina Davis

SCHOOL DISTRICT TREASURER

Jana Wanzer



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

**INDEPENDENT AUDITOR'S REPORT**

November 12, 2019

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, 2019, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

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

## **Adverse Opinion of U.S. Generally Accepted Accounting Principles**

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2019, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

## **Basis for Unqualified Opinion on Regulatory Basis of Accounting**

The financial statements referred to above include supplemental information within the Notes to the Financial Statements regarding the District’s capital assets as of and for the year ending June 30, 2019. The Oklahoma State Department of Education has determined that the omission of such capital asset information would be a departure from the regulatory basis of accounting that has been prescribed and/or permitted.

## **Unqualified Opinion on Regulatory Basis of Accounting**

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2019, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

## **Other Matters**

Other supplemental information

Our audit was conducted for the purpose of forming opinions on the fund type and the account group financial statements – regulatory basis within the combined financial statements. The combining fund statements – regulatory basis and other schedules as listed in the table of contents, under other supplementary information, are presented for purposes of additional analysis and are not a required part of the combined financial statements – regulatory basis of the District. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements – regulatory basis, and the other supplementary information, including the schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the combined financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements – regulatory basis and the other supplementary information,

including the schedule of expenditures of federal awards, are fairly stated in all material respects in relation to the combined financial statements – regulatory basis taken as a whole on the regulatory basis of accounting described in Note 1.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2019 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

*Putnam & Company*  
Putnam & Company, PLLC

## **COMBINED FINANCIAL STATEMENTS**

**GUTHRIE SCHOOL DISTRICT NO. 1**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINED STATEMENT OF ASSETS AND LIABILITIES**  
**(ALL FUND TYPES AND ACCOUNT GROUPS) - REGULATORY BASIS**  
**JUNE 30, 2019**

	Governmental Fund Types				Fiduciary	Account	Account	Totals
	General	Special Revenue	Capital Projects	Debt Service	Trust and Agency	Groups Fixed Assets	Groups General Long-Term Debt	
<b>ASSETS</b>								
Cash and Cash Equivalents	\$4,399,129	1,128,130	2,553,791		539,721			8,620,771
Amount available in Debt Service Fund				1,963,048			70,431	2,033,479
Amount to be provided for retirement of General Long-Term Debt							13,135,902	13,135,902
Land, Equipment, Vehicles & Buildings						25,502,652		25,502,652
Accumulated Depreciation						(14,884,753)		(14,884,753)
<b>Total Assets</b>	<b>\$4,399,129</b>	<b>1,128,130</b>	<b>2,553,791</b>	<b>1,963,048</b>	<b>539,721</b>	<b>10,617,899</b>	<b>13,206,333</b>	<b>34,408,051</b>
<b>LIABILITIES</b>								
Warrants Payable	\$527,400	48,550			11,958			587,908
Reserved for Encumbrances	563,871	148,609	1,349,635					2,062,115
General Obligation Bonds Payable				1,775,000			12,250,000	14,025,000
Interest Payable on Bonds				117,617			956,333	1,073,950
<b>Total Liabilities</b>	<b>1,091,271</b>	<b>197,159</b>	<b>1,349,635</b>	<b>1,892,617</b>	<b>11,958</b>	<b>0</b>	<b>13,206,333</b>	<b>17,748,973</b>
<b>FUND EQUITY</b>								
Fund Balances:								
Restricted for Building Purposes		740,197						740,197
Restricted for Child Nutrition Purposes		115,155						115,155
Restricted for School Age Care Purposes		75,619						75,619
Restricted for Capital Projects			1,204,156					1,204,156
Restricted for Debt Service				70,431				70,431
Restricted for Gifts & Endowment Purposes					6,601			6,601
Restricted for Insurance Purposes					44,161			44,161
Restricted for Student Activities					477,001			477,001
Unassigned	3,307,858					10,617,899		13,925,757
<b>Total Fund Balance</b>	<b>3,307,858</b>	<b>930,971</b>	<b>1,204,156</b>	<b>70,431</b>	<b>527,763</b>	<b>10,617,899</b>	<b>0</b>	<b>16,659,078</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,399,129</b>	<b>1,128,130</b>	<b>2,553,791</b>	<b>1,963,048</b>	<b>539,721</b>	<b>10,617,899</b>	<b>13,206,333</b>	<b>34,408,051</b>

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, 2019**

	Governmental Fund Types				Fiduciary Fund Types	Totals
	General	Special Revenue	Capital Projects	Debt Service	Trust and Agency	(Memorandum Only)
<b>REVENUES:</b>						
Local Sources	\$5,712,763	1,038,916	42,879	2,126,843	1,006,901	9,928,302
Intermediate Sources	934,496					934,496
State Sources	14,937,575	185,334		550		15,123,459
Federal Sources	1,980,128	944,151				2,924,279
<b>Total Revenues</b>	<b>23,564,962</b>	<b>2,168,401</b>	<b>42,879</b>	<b>2,127,393</b>	<b>1,006,901</b>	<b>28,910,536</b>
<b>EXPENDITURES:</b>						
Instruction	13,070,519		6,510		167,333	13,244,362
Support Services	10,074,946	809,594	2,649,402		389,337	13,923,279
Non-Instructional Services	135,487	1,398,044	0		329,346	1,862,877
Facilities Acquisition & Construction Services	104,989		168,633		300	273,922
Other Outlays	24,011	82,194			241,495	347,700
<b>DEBT SERVICE</b>						
Bonds Paid				1,775,000		1,775,000
Coupons Paid				348,489		348,489
<b>Total Expenditures</b>	<b>23,409,952</b>	<b>2,289,832</b>	<b>2,824,545</b>	<b>2,123,489</b>	<b>1,127,811</b>	<b>31,775,629</b>
Revenues Over (Under) Expenditures	155,010	(121,431)	(2,781,666)	3,904	(120,910)	(2,865,093)
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from Sale of Bonds			1,200,000			1,200,000
Estopped Warrants	2,160	16			290	2,466
Deobligation of Prior Year Funds	39,359	802	(3,750,568)		750	(3,709,657)
Return of Assets	189,412	14,956		4,824	119,320	328,512
<b>Total Other Financing Sources (Uses)</b>	<b>230,931</b>	<b>15,774</b>	<b>(2,550,568)</b>	<b>4,824</b>	<b>120,360</b>	<b>(2,178,679)</b>
Revenue and Other Sources Over (Under) Expenditures and Other Uses	385,941	(105,657)	(5,332,234)	8,728	(550)	(5,043,772)
Fund Balance, Beginning of Year	2,921,917	1,036,628	6,536,390	61,703	528,313	11,084,951
Fund Balance, End of Year	\$3,307,858	930,971	1,204,156	70,431	527,763	6,041,179

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, 2019**

	General Fund			Special Revenue Funds		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Local Sources	\$4,995,557	5,712,763	717,206	940,179	1,038,916	98,737
Intermediate Sources	821,999	934,496	112,497			0
State Sources	14,613,122	14,937,575	324,453	143,831	185,334	41,503
Federal Sources	1,973,328	1,980,128	6,800	922,716	944,151	21,435
<b>Total Revenues</b>	<b>22,404,006</b>	<b>23,564,962</b>	<b>1,160,956</b>	<b>2,006,726</b>	<b>2,168,401</b>	<b>161,675</b>
<b>EXPENDITURES :</b>						
Instruction	14,945,923	13,070,519	1,875,404			0
Support Services	10,110,000	10,074,946	35,054	1,561,956	809,594	752,362
Non-Instructional Services	140,000	135,487	4,513	1,407,244	1,398,044	9,200
Facilities Acquisition & Construction Services	105,000	104,989	11			0
Other Outlays	25,000	24,011	989	85,200	82,194	3,006
<b>Total Expenditures</b>	<b>25,325,923</b>	<b>23,409,952</b>	<b>1,915,971</b>	<b>3,054,400</b>	<b>2,289,832</b>	<b>764,568</b>
Revenues Over (Under) Expenditures	(2,921,917)	155,010	3,076,927	(1,047,674)	(121,431)	926,243
<b>OTHER FINANCING SOURCES (USES):</b>						
Estopped Warrants		2,160	2,160	0	16	16
Deobligation of Prior Year Funds		39,359	39,359	0	802	802
Return of Assets		189,412	189,412	11,046	14,956	3,910
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>230,931</b>	<b>230,931</b>	<b>11,046</b>	<b>15,774</b>	<b>4,728</b>
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(2,921,917)	385,941	3,307,858	(1,036,628)	(105,657)	930,971
Fund Balance, Beginning of Year	2,921,917	2,921,917	0	1,036,628	1,036,628	0
<b>Fund Balance, End of Year</b>	<b>\$0</b>	<b>3,307,858</b>	<b>3,307,858</b>	<b>0</b>	<b>930,971</b>	<b>930,971</b>

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, 2019**

**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, 2019**

**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, 2019**

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, 2019**

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, 2019**

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

Inventories – The value of consumable inventories at June 30, 2019 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, 2019**

**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.

Inter-fund 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 inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**G. Budgets and Budgetary Accounting – Estimate of Needs**

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

The Estimate of Needs (budget) was approved by the Board and subsequently filed with the County Clerk. The budget was also approved by the County 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, 2019**

**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, 2019, 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, 2019, 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, 2019**

**3. INTER-FUND RECEIVABLES AND PAYABLES**

There were no Inter-fund receivables or payables at June 30, 2019.

**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, 2018	Additions/ Disposals	Transfers	Balance June 30, 2019
Buildings & Structures	\$ 20,470,432			20,470,432
Vehicles	3,275,289	409,929		3,685,218
Equipment	1,347,002			1,347,002
Accumulated Deprec.	( 14,138,192)	(746,561)		( 14,884,753)
Net Assets	<u>\$ 10,954,531</u>	<u>(336,632)</u>		<u>10,617,899</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, 2019:

	Bonds <u>Payable</u>	<u>Total</u>
Balance, July 1, 2018	\$14,200,000	\$ 14,200,000
Additions	1,200,000	1,200,000
Retirements	1,375,000	1,375,000
Balance, June 30, 2019	<u>\$14,025,000</u>	<u>\$ 14,025,000</u>



**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**5. GENERAL LONG-TERM DEBT (CONTINUED)**

A brief description of the outstanding general obligation bond issues at June 30, 2019 is set forth below:

	<u>Amount Outstanding</u>
Independent School District No. 1 Building Bonds, Series 2019, original Issue \$1,200,000, interest rate of 2.00%, due in one payment of \$1,200,000, due June 1, 2021.	\$ 1,200,000
Independent School District No. 1 Building Bonds, Series 2017, original Issue \$3,200,000, interest rate of 1.50% to 2.25%, due in annual installments of \$400,000, and a final payment of \$400,000 due October 1, 2027.	3,200,000
Independent School District No. 1 Building Bonds, Series 2016, original Issue \$11,000,000, interest rate of 2.10% to 4.00%, due in annual installments of \$1,375,000, and a final payment of \$1,375,000 due August 1, 2025.	<u>9,625,000</u>
<b>Total</b>	<u><b>\$ 14,025,000</b></u>

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

<u>Year ending June 30</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,375,000	\$ 326,200	\$ 1,701,200
2021	2,975,000	239,300	3,214,300
2022	1,775,000	166,550	1,941,550
2023	1,775,000	133,050	1,908,050
2024	1,775,000	99,550	1,874,550
2025	1,775,000	65,050	1,840,050
2026	1,775,000	30,450	1,805,450
2027	400,000	10,300	410,300
2028	<u>400,000</u>	<u>3,500</u>	<u>403,500</u>
	<u>\$ 14,025,000</u>	<u>\$ 1,073,950</u>	<u>\$ 15,098,950</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**6. EMPLOYEE RETIREMENT SYSTEM**

Basis of Accounting

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

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

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

Funding Policy

A participant with five years of creditable service may retire with a normal retirement allowance at the age of sixty-two (62) or with reduced benefits as early as age fifty-five (55). The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his/her accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00 and the participant's contributions plus interest. If the beneficiary is a surviving spouse, the surviving spouse may, in lieu of the death benefit elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death. The contribution rates for the Districts, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. Employers' contribution of applicable earnings was 9.5% for the fiscal year ended June 30, 2019.

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**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>
2018-19	\$15,141,471.	\$ 1,456,152.
2017-18	\$12,908,673.	\$ 1,237,126.
2016-17	\$13,303,059.	\$ 1,272,738.

**7. CONTINGENCIES**

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

**8. RISK MANAGEMENT AND LITIGATION**

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

**9. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 12, 2019, 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, 2019**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	<u>\$894,495</u>	<u>158,016</u>	<u>75,619</u>	<u>1,128,130</u>
Total Assets	<u><u>\$894,495</u></u>	<u><u>158,016</u></u>	<u><u>75,619</u></u>	<u><u>1,128,130</u></u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
Liabilities:				
Warrants Outstanding	\$12,660	35,890		48,550
Reserved for Encumbrances	<u>141,638</u>	<u>6,971</u>		<u>148,609</u>
Total Liabilities	<u>154,298</u>	<u>42,861</u>	<u>0</u>	<u>197,159</u>
Fund Equity:				
Restricted for Building Purposes	740,197			740,197
Restricted for Child Nutrition Purposes		115,155		115,155
Restricted for School Age Care Purposes			<u>75,619</u>	<u>75,619</u>
Total Fund Equity	<u>740,197</u>	<u>115,155</u>	<u>75,619</u>	<u>930,971</u>
Total Liabilities and Fund Equity	<u><u>\$894,495</u></u>	<u><u>158,016</u></u>	<u><u>75,619</u></u>	<u><u>1,128,130</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, 2019**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
<b>Revenues:</b>				
Local Sources	\$776,284	262,632		1,038,916
State Sources	215	185,119		185,334
Federal Sources		944,151		944,151
<b>Total Revenues Collected</b>	<u>776,499</u>	<u>1,391,902</u>	<u>0</u>	<u>2,168,401</u>
<b>Expenditures:</b>				
Support Services	809,594			809,594
Non-Instructional Services	495	1,397,549		1,398,044
Other Outlays		82,194		82,194
<b>Total Expenditures</b>	<u>810,089</u>	<u>1,479,743</u>	<u>0</u>	<u>2,289,832</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(33,590)</u>	<u>(87,841)</u>	<u>0</u>	<u>(121,431)</u>
<b>Other Financing Sources (Uses):</b>				
Return of Assets		14,956		14,956
Estopped Warrants		16		16
Deobligation of Prior Year Funds	601	201		802
<b>Total Other Financing Sources (Uses):</b>	<u>601</u>	<u>15,173</u>	<u>0</u>	<u>15,774</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(32,989)</u>	<u>(72,668)</u>	<u>0</u>	<u>(105,657)</u>
<b>Fund Balance, Beginning of Year</b>	<u>773,186</u>	<u>187,823</u>	<u>75,619</u>	<u>1,036,628</u>
<b>Fund Balance, End of Year</b>	<u>\$740,197</u>	<u>115,155</u>	<u>75,619</u>	<u>930,971</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, 2019**

	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)
<b>REVENUES:</b>									
Local Sources	\$713,651	776,284	62,633	226,528	262,632	36,104			0
State Sources		215	215	143,831	185,119	41,288			0
Federal Sources			0	922,716	944,151	21,435			0
<b>Total Revenues</b>	<b>713,651</b>	<b>776,499</b>	<b>62,848</b>	<b>1,293,075</b>	<b>1,391,902</b>	<b>98,827</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES :</b>									
Support Services	1,486,337	809,594	676,743			0	75,619		75,619
Operation of Non-Instructional Services	500	495	5	1,406,744	1,397,549	9,195			0
Other Outlays			0	85,200	82,194	3,006			0
<b>Total Expenditures</b>	<b>1,486,837</b>	<b>810,089</b>	<b>676,748</b>	<b>1,491,944</b>	<b>1,479,743</b>	<b>12,201</b>	<b>75,619</b>	<b>0</b>	<b>75,619</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(773,186)</b>	<b>(33,590)</b>	<b>739,596</b>	<b>(198,869)</b>	<b>(87,841)</b>	<b>111,028</b>	<b>(75,619)</b>	<b>0</b>	<b>75,619</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Return of Assets			0	11,046	14,956	3,910			0
Estopped Warrants			0		16	16			0
Deobligation of Prior Year Funds		601	601		201	201			0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>601</b>	<b>601</b>	<b>11,046</b>	<b>15,173</b>	<b>4,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(773,186)</b>	<b>(32,989)</b>	<b>740,197</b>	<b>(187,823)</b>	<b>(72,668)</b>	<b>115,155</b>	<b>(75,619)</b>	<b>0</b>	<b>75,619</b>
<b>Fund Balance, Beginning of Year</b>	<b>773,186</b>	<b>773,186</b>	<b>0</b>	<b>187,823</b>	<b>187,823</b>	<b>0</b>	<b>75,619</b>	<b>75,619</b>	<b>0</b>
<b>Fund Balance, End of Year</b>	<b>\$0</b>	<b>740,197</b>	<b>740,197</b>	<b>0</b>	<b>115,155</b>	<b>115,155</b>	<b>0</b>	<b>75,619</b>	<b>75,619</b>

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS  
CAPITAL PROJECTS FUNDS  
JUNE 30, 2019**

	<u>BOND FUND #31</u>	<u>BOND FUND #32</u>	<u>BOND FUND #33</u>	<u>BOND FUND #35</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	<u>\$13,238</u>	<u>998</u>	<u>1,376,755</u>	<u>1,162,800</u>	<u>2,553,791</u>
Total Assets	<u>13,238</u>	<u>998</u>	<u>1,376,755</u>	<u>1,162,800</u>	<u>2,553,791</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Warrants Outstanding					0
Reserved for Encumbrances			<u>1,349,635</u>		<u>1,349,635</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,349,635</u>	<u>0</u>	<u>1,349,635</u>
Fund Equity:					
Restricted for Capital Projects	<u>13,238</u>	<u>998</u>	<u>27,120</u>	<u>1,162,800</u>	<u>1,204,156</u>
Total Fund Equity	<u>13,238</u>	<u>998</u>	<u>27,120</u>	<u>1,162,800</u>	<u>1,204,156</u>
Total Liabilities and Fund Equity	<u>\$13,238</u>	<u>998</u>	<u>1,376,755</u>	<u>1,162,800</u>	<u>2,553,791</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  
CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

	BOND FUND #31	BOND FUND #32	BOND FUND #33	BOND FUND #35	TOTALS (Memorandum Only)
<b>Revenues:</b>					
Local Sources	\$12,362	15,241	15,241	35	42,879
<b>Total Revenues Collected</b>	<u>12,362</u>	<u>15,241</u>	<u>15,241</u>	<u>35</u>	<u>42,879</u>
<b>Expenditures:</b>					
Instruction		338,937	(332,427)		6,510
Support Services	85,651	696,417	1,830,099	37,235	2,649,402
Operation of Non-Instructional Services		7,243	(7,243)		0
Facilities Acquisition & Construction Services			168,633		168,633
<b>Total Expenditures</b>	<u>85,651</u>	<u>1,042,597</u>	<u>1,659,062</u>	<u>37,235</u>	<u>2,824,545</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(73,289)</u>	<u>(1,027,356)</u>	<u>(1,643,821)</u>	<u>(37,200)</u>	<u>(2,781,666)</u>
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Bonds				1,200,000	1,200,000
Deobligation of Prior Year Funds		(3,760,042)	9,474		(3,750,568)
<b>Total Other Financing Sources (Uses):</b>	0	(3,760,042)	9,474	1,200,000	(2,550,568)
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(73,289)</u>	<u>(4,787,398)</u>	<u>(1,634,347)</u>	<u>1,162,800</u>	<u>(5,332,234)</u>
<b>Fund Balance, Beginning of Year</b>	<u>86,527</u>	<u>4,788,396</u>	<u>1,661,467</u>	<u>0</u>	<u>6,536,390</u>
<b>Fund Balance, End of Year</b>	<u>\$13,238</u>	<u>998</u>	<u>27,120</u>	<u>1,162,800</u>	<u>1,204,156</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS  
TRUST AND AGENCY FUNDS  
JUNE 30, 2019**

	<u>GIFTS &amp; ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
 <u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$6,601</u>	<u>44,161</u>	<u>488,959</u>	<u>539,721</u>
 Total Assets	 <u><u>\$6,601</u></u>	 <u><u>44,161</u></u>	 <u><u>488,959</u></u>	 <u><u>539,721</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$0		11,958	11,958
Reserved for Encumbrances				<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>	 <u>11,958</u>	 <u>11,958</u>
 Fund Equity:				
Restricted for Gifts & Endowments Purposes	6,601			6,601
Restricted for Insurance Purposes		44,161		44,161
Restricted for Student Activities			<u>477,001</u>	<u>477,001</u>
 Total Fund Equity	 <u>6,601</u>	 <u>44,161</u>	 <u>477,001</u>	 <u>527,763</u>
 Total Liabilities and Fund Equity	 <u><u>\$6,601</u></u>	 <u><u>44,161</u></u>	 <u><u>488,959</u></u>	 <u><u>539,721</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  
TRUST AND AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>GIFTS &amp; ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
<b>Revenues:</b>				
Local Sources	\$40,285	9,550	957,066	1,006,901
<b>Total Revenues Collected</b>	<u>40,285</u>	<u>9,550</u>	<u>957,066</u>	<u>1,006,901</u>
<b>Expenditures:</b>				
Instruction			167,333	167,333
Support Services	39,434	27,726	322,177	389,337
Operation of Non Instructional Services			329,346	329,346
Facilities Acquisition & Construction Services			300	300
Other Outlays			241,495	241,495
<b>Total Expenditures</b>	<u>39,434</u>	<u>27,726</u>	<u>1,060,651</u>	<u>1,127,811</u>
<b>Excess of Revenues Over Expenditures</b>	851	(18,176)	(103,585)	(120,910)
<b>Other Financing Sources (Uses):</b>				
Return of Assets	5,000		114,320	119,320
Estopped Warrants			290	290
Deobligation of Prior Year Funds	750			750
<b>Total Other Financing Sources (Uses):</b>	<u>5,750</u>	<u>0</u>	<u>114,610</u>	<u>120,360</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	6,601	(18,176)	11,025	(550)
<b>Fund Balance, Beginning of Year</b>	<u>0</u>	<u>62,337</u>	<u>465,976</u>	<u>528,313</u>
<b>Fund Balance, End of Year</b>	<u>\$6,601</u>	<u>44,161</u>	<u>477,001</u>	<u>527,763</u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS**  
**JULY 1, 2018 TO JUNE 30, 2019**

	<u>Balance</u> <u>7/01/18</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/19</u>
Central Faculty	\$92.40	1,027.70	0.00	797.35	322.75
Central Activity	15,999.50	23,460.03	(473.20)	23,821.46	15,164.87
Central PTO	11,159.88	10,272.67	0.00	13,149.08	8,283.47
Cotteral PTO	10,101.68	12,357.50	0.00	11,984.81	10,474.37
Cotteral Activity	22,966.52	20,630.65	37.20	30,287.50	13,346.87
Cotteral Faculty	451.97	64.05	0.00	359.00	157.02
Fogarty Parents Org	12,795.25	39,996.53	0.00	23,537.41	29,254.37
Fogarty Activity	23,901.82	33,303.01	20.00	42,004.38	15,220.45
Fogarty Faculty	629.27	178.60	0.00	239.48	568.39
Elem Snack Grant	1,505.89	0.00	0.00	0.00	1,505.89
Gues Activity	25,409.98	32,270.36	0.00	41,510.37	16,169.97
Gues Faculty	1,322.45	1,031.40	0.00	97.90	2,255.95
Gues Parents Org	14,918.44	13,741.04	(20.00)	14,442.68	14,196.80
GHS Special Kids	361.01	0.00	0.00	81.88	279.13
Art Junior High	28.60	0.00	0.00	0.00	28.60
JH Builders Club	317.10	10.00	0.00	0.00	327.10
Athletics Junior High	12,889.75	21,676.82	0.00	27,107.12	7,459.45
Golf Junior High	2,483.49	0.00	0.00	0.00	2,483.49
FHA Junior high	1,915.20	2,670.00	0.00	2,301.38	2,283.82
Honor Society Jr High	2,791.36	1,095.00	0.00	1,118.82	2,767.54
Jr High Account	3,608.77	20,375.75	0.00	14,563.63	9,420.89
Jr High Faculty	2,363.17	455.00	0.00	828.02	1,990.15
Library Jr High	2,532.02	0.00	0.00	610.95	1,921.07
NJHS State President	18,390.35	12,660.80	1,000.00	6,693.40	25,357.75
Cheerleaders Jr High	2,803.32	100.00	0.00	0.00	2,903.32
Stuco Jr High	4,924.59	4,204.71	0.00	3,805.60	5,323.70
T.S.A. Jr High	1,481.46	0.00	0.00	0.00	1,481.46
Yearbook Jr High	2,978.92	3,185.40	0.00	2,965.12	3,199.20
Jr High Academic Team	170.74	0.00	0.00	0.00	170.74
Academic Team HS	47.70	125.00	0.00	125.20	47.50
Art Club HS	7,510.59	2,400.00	(50.00)	1,405.28	8,455.31
Athletics HS	44,178.59	177,351.19	3,113.00	202,423.94	22,218.84
HS Cheer	4,417.27	20,778.89	(100.00)	23,969.61	1,126.55
Football Camp	4,391.83	8,388.75	0.00	0.00	12,780.58
Tennis Booster HS	10,802.56	21,836.56	0.00	14,143.77	18,495.35
GHS Library	1,532.01	30.00	0.00	1,333.44	228.57
Youth & Government HS	51.94	0.00	(51.94)	0.00	0.00
GHS Link Crew	613.99	180.00	0.00	400.40	393.59
Band (Operating) HS	7,329.13	41,340.25	(100.00)	40,311.89	8,257.49
Class of 2021 HS	531.24	1,015.00	(20.00)	55.53	1,470.71

**GUTHRIE SCHOOL DISTRICT NO. 1**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS**  
**JULY 1, 2018 TO JUNE 30, 2019**

	<u>Balance</u> <u>7/01/18</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/19</u>
Class of 2017 HS	2,112.72	0.00	(2,112.72)	0.00	0.00
Class of 2011 HS	6,783.47	7,160.00	(60.00)	11,987.40	1,896.07
Class of 2019 HS	2,499.32	0.00	4,072.57	0.00	6,571.89
GHS Alumni Account	0.00	2,475.10	(20.00)	1,318.86	1,136.24
Class of 2022 HS	1,423.83	160.00	0.00	682.39	901.44
English Club	1,202.31	2,388.15	0.00	2,346.41	1,244.05
Courtesy Committee HS	5,675.79	4,700.00	5,497.69	1,116.75	14,756.73
HS Student Pantry	2,204.30	7,980.00	(40.00)	6,076.07	4,068.23
Class of 2020	503.25	0.00	(503.25)	0.00	0.00
Speech HS	27,109.66	41,499.55	0.00	46,384.49	22,224.72
FFA 4H Booster Club HS	9,905.62	101,784.80	(140.50)	102,721.34	8,828.58
FFA HS	110.60	7,470.90	0.00	4,776.38	2,805.12
FCCLA (FHA) HS	4,201.14	4,234.00	0.00	3,800.83	4,634.31
Foreign Language Span	2,410.00	13,420.00	0.00	11,990.68	3,839.32
XC Bluecrew	1,975.31	7,093.87	0.00	5,604.52	3,464.66
Lady Jays Basketball	4,879.09	6,391.48	(3,913.00)	6,277.65	1,079.92
Guthrie Running Club HS	1,450.22	660.53	0.00	428.32	1,682.43
Heritage Club HS	12,749.39	10,055.92	1,126.70	7,759.58	16,172.43
High School Account	2,418.75	2,430.04	(1,375.00)	532.12	2,941.67
Student Support HS	2,351.95	2,765.00	0.00	2,224.02	2,892.93
Honor Society HS	387.30	0.00	(387.30)	0.00	0.00
Journalism HS	434.28	200.00	0.00	143.00	491.28
Key Club HS	0.00	0.00	503.25	0.00	503.25
Speech HS	43.58	50.40	0.00	0.00	93.98
Math of Finance	1,011.22	3,307.32	0.00	2,559.14	1,759.40
Mu Alpha Theta HS	5,400.52	4,562.80	(100.00)	4,237.63	5,625.69
JROTC HS	40.02	0.00	(40.02)	0.00	0.00
S.A.D.D. HS	761.87	2,566.00	0.00	2,224.03	1,103.84
Soccer Booster Club HS	6,563.43	7,480.50	0.00	6,665.27	7,378.66
Science Club HS	11,865.03	33,341.51	(5,949.65)	34,766.43	4,490.46
Student Council HS	5,143.19	6,421.55	0.00	6,339.36	5,225.38
Campus Beautification	3,290.34	16,536.44	336.00	15,860.00	4,302.78
Vocal HS	5,094.92	16,660.64	1,375.00	12,650.05	10,480.51
Yearbook HS	73.92	0.00	0.00	0.00	73.92
Hs Memorial Fund	58.14	0.00	0.00	0.00	58.14
Vocal Trip Account HS	3,335.38	100.00	0.00	549.54	2,885.84
FFA Building Fund	597.44	0.00	(597.44)	0.00	0.00
GHS Business Prof of A	1,997.60	6,200.68	(20.00)	6,211.49	1,966.79
Drama HS	79.53	140.00	0.00	50.00	169.53

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS  
JULY 1, 2018 TO JUNE 30, 2019**

	<u>Balance</u> <u>7/01/18</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/19</u>
Hall of Fame Banquet	891.17	2,410.00	(20.00)	3,272.20	8.97
Special Olympics	30,044.89	26,944.81	0.00	28,135.11	28,854.59
Summer School HS	0.00	12,975.00	0.00	12,975.00	0.00
Faver C&C	216.78	101.10	0.00	0.00	317.88
Transportation C&C	2,841.09	8,282.55	0.00	8,351.59	2,772.05
Vending Machine Admin	625.28	192.11	0.00	82.95	734.44
Faver Activity	72.27	0.00	0.00	0.00	72.27
Native American Parent	205.72	0.00	0.00	0.00	205.72
Administration Misc	7,810.25	6,646.44	0.00	2,756.73	11,699.96
C.N. Clearing Acct	0.00	91,584.93	0.00	91,584.93	0.00
<b>TOTAL</b>	<b><u>\$465,976.41</u></b>	<b><u>1,071,675.99</u></b>	<b><u>0.00</u></b>	<b><u>1,060,651.12</u></b>	<b><u>477,001.28</u></b>

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, 2019**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2018	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2019
<b>Direct Funding:</b>								
Title IX Indian Education	561	84.060	\$51,356.00		51,356.00	51,356.00		0.00
ROTC	771	12.000	68,194.25		68,194.25	68,194.25		0.00
Sub-total			119,550.25	0.00	119,550.25	119,550.25	0.00	0.00
<b>U.S. Department of Education:</b>								
Passed through the Department of Education:								
Title I	511	84.010	880,202.09		632,707.94	880,202.09		(247,494.15)
Title I - Prior Year	799	84.010		(252,483.56)	252,483.56			0.00
Title I School Improvement	515	84.010	453.50		453.50	453.50		0.00
Title I School Improvement - Prior Year	799	84.010		(17,546.50)	17,546.50			0.00
Title II Transferability	511	84.367	141,373.67		141,373.67	141,373.67		0.00
Title IV Transferability	511	84.424	3,770.27		3,770.27	3,770.27		0.00
Title I - CAC	786	84.010	38,507.47		38,507.47	38,507.47		0.00
Title I - CAC - Prior Year	799	84.010		(1,258.59)	1,258.59			0.00
Title I Cluster			1,064,307.00	(271,288.65)	1,088,101.50	1,064,307.00	0.00	(247,494.15)
Title II, Part A	541	84.367						0.00
Title II - Prior Year	799	84.367		(6,122.23)	6,122.23			0.00
Title II - CAC	786	84.367	7,399.91		7,399.91	7,399.91		0.00
Title II - CAC - Prior Year	799	84.367		(5,547.28)	5,547.28			0.00
Title II Cluster			7,399.91	(11,669.51)	19,069.42	7,399.91	0.00	0.00
Title III	572	84.365	11,282.12		11,282.12	11,282.12		0.00
Title III - CAC	786	84.365	225.60		225.60	225.60		0.00
Title IV Cluster			11,507.72	0.00	11,507.72	11,507.72	0.00	0.00
Title IV	552	84.424	29,323.62		29,323.62	29,323.62		0.00
Title IV - CAC	786	84.424	675.38		675.38	675.38		0.00
Title IV Cluster			29,999.00	0.00	29,999.00	29,999.00	0.00	0.00
IDEA-B Discretionary	613	84.010	480.94		416.35	480.94		(64.59)
IDEA-B Monitoring Assistance	615	84.010	9,014.44		8,686.31	9,014.44		(328.13)
IDEA-B Monitoring Assistance - Prior Year	799	84.010		(2,170.55)	2,170.55			0.00
IDEA-B Flow Through	621	84.027	593,819.18		415,905.67	593,819.18		(177,913.51)
IDEA-B Flow Through - Prior Year	799	84.027		(193,258.26)	193,258.26			0.00
Early Intervening	623	84.027	29,360.81		22,123.81	29,360.81		(7,237.00)
Early Intervening - Prior Year	799	84.027		(11,685.85)	11,685.85			0.00
IDEA-B Flow Through - Private	625	84.027	6,775.60		3,903.41	6,775.60		(2,872.19)
IDEA-B Flow Through - Private - Prior Year	799	84.027		(3,452.01)	352.01			(3,100.00)
IDEA-B Pre-School	641	84.173	7,503.13		5,171.92	7,503.13		(2,331.21)
IDEA-B Pre-School - Prior Year	799	84.173		(1,391.50)	1,391.50			0.00
IDEA-B Preschool - Private - Prior Year	799	84.173		(407.62)	407.62			0.00
Special Education Cluster			646,954.10	(212,365.79)	665,473.26	646,954.10	0.00	(193,846.63)
Passed through Oklahoma State Department of Vocational Technical Training								
Carl Perkins - Secondary	421	84.048	54,391.00		0.00	43,327.00		(43,327.00)
Carl Perkins - Secondary - Prior Year	799	84.048		(43,327.00)	43,327.00			0.00
Sub-total			54,391.00	(43,327.00)	43,327.00	43,327.00	0.00	(43,327.00)
<b>U.S. Department of Agriculture:</b>								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10.555	696,125.12		696,125.12	696,125.12		0.00
Food Service Programs - Breakfasts	764	10.553	232,552.28		232,552.28	232,552.28		0.00
Food Service Programs - Summer Food	766	10.559	8,373.10		8,373.10	4,967.05		3,406.05
Lunch Program Equipment Assistance Grant	791	10.579		(7,100.19)	7,100.19			0.00
USDA Donated Food	365	10.550	92,297.21		92,297.21	92,297.21		0.00
Child Nutrition Cluster			1,029,347.71	(7,100.19)	1,036,447.90	1,025,941.66	0.00	3,406.05
<b>Total Federal Assistance</b>			<b>\$2,963,456.69</b>	<b>(545,751.14)</b>	<b>3,013,476.05</b>	<b>2,948,986.64</b>	<b>0.00</b>	<b>(481,261.73)</b>

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

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

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

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

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

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
SCHEDULE OF STATUTORY, FIDELITY, AND HONESTY BONDS  
FOR THE YEAR ENDED JUNE 30, 2019**

Michael Simpson - Superintendent  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2018 to June 30, 2019

Jana Wanzer - Treasurer  
Employee Dishonesty Bond  
Liberty Mutual - Policy No. 601090532  
\$1,000,000 Limit  
Effective July 1, 2018 to July 1, 2019

Michelle Chapple  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2018 to July 1, 2019

Sandra Savory - Payroll  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2018 to July 1, 2019

Michelle Hamby – Encumbrance Clerk  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2018 to July 1, 2019

Anita Paul – Activity Fund  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2018 to July 1, 2019

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, 2018 to September 25, 2019



## **INTERNAL CONTROL AND COMPLIANCE REPORTS**

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

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

November 12, 2019

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis of Guthrie School District No. 1, Logan County, Oklahoma as listed in the Table of Contents, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 12, 2019, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of general fixed asset account groups with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Putnam & Company*  
Putnam & Company, PLLC

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

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

November 12, 2019

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

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

We have audited Guthrie School District No. 1, Logan County, Oklahoma (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## **Opinion on Each Major Federal Program**

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

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

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

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

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

  
Putnam & Company, PLLC

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**Section I – Summary of Auditors’ Results**

***Financial Statements***

Type of auditors’ report issued: Unqualified: (Regulatory Basis)  
Adverse: (Regulatory Basis—Not in conformity to GAAP)

Internal control over financial reporting:

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

Noncompliance material to financial statement noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

\* Material weakness(es) identified? \_\_\_\_\_ Yes \_\_\_\_\_ No   X   N/A  
\* Significant Deficiency(ies) identified  
not considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None Reported

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

Any audit findings disclosed that are required to  
be reported in accordance with the Uniform  
Guidance \_\_\_\_\_ Yes   X   No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.010, 84.367	Title I Cluster
10.555, 10.553, 10.550, 10.559	Food Service Cluster
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between type  
A and type B programs \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**Section II – Findings Relating to the Financial Statements**

None

**Section III – Findings and Questioned Costs for Federal Awards**

N/A

**Section IV – Status of Prior Year Audit Findings**

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

**Section V – Management’s Corrective Action Plan**

N/A



**ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT**



## **MANAGEMENT LETTER AND COMMENTS**

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

November 12, 2019

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, 2019, as listed in the table of contents, and have issued our report thereon dated November 12, 2019. As a part of our audit, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our audit we became aware of some matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated, November 12, 2019 on the financial statements of Guthrie School District No. 1.

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

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

Sincerely,



Jerry W. Putnam, CPA  
Putnam & Company, PLLC

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
MANAGEMENT LETTER COMMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**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:

<b><u>Finding</u></b>	<b><u>No. of Instances</u></b>
Did Not Sign For Goods/Services	1

**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:

<b><u>Finding</u></b>	<b><u>No. of Instances</u></b>
Purchased Gift Cards	1
Did Not Sign For Goods/Services	1

**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.

November 22, 2019

## **MUNICIPAL ADVISOR SERVICES AGREEMENT**

### **CONTINUING DISCLOSURE REPORTING ASSISTANCE**

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

#### ***I. Scope of Services.***

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

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

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

#### ***II. Compensation and Reimbursements***

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

#### ***III. Term and Termination***

- A. Term of Agreement. Unless terminated as provided herein, the term of this Agreement shall be through the earlier of (i) the completion of the required annual filings for fiscal year ended June 30, 2019 or (ii) June 30, 2020.

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

#### **IV. Municipal Advisor Registration and Acknowledgement**

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

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

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

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

#### **V. Conflict of Interest Statement**

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

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

increases the cost of borrowing to the Issuer. The increased cost occurs from compensating MFSOK for municipal advisory services provided.

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

#### **VI. Legal Events and Disciplinary History**

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

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

[www.sec.gov/edgar/searchedgar/companysearch.html](http://www.sec.gov/edgar/searchedgar/companysearch.html).

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

#### **VII. Fiduciary Duty**

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

Duty of Care:

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



- b. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the Issuer, any other party involved in the municipal securities transaction or municipal financial product, or investors in the Issuer securities; and
- c. any information provided to the Issuer or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

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

***VIII. Recommendations***

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

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

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

***IX. Record Retention***

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

**Notices**

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

MFSOK:

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

ISSUER:

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

**Acceptance**

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

The ISSUER and MFSOK have entered into this Agreement by the duly authorized representatives.

MUNICIPAL FINANCE SERVICES, INC.



\_\_\_\_\_  
Jon G. Wolff, Vice President

INDEPENDENT SCHOOL DISTRICT  
NUMBER 1 LOGAN COUNTY, OKLAHOMA

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# change order

Owner  Architect  Contractor  Field  Other

**project: HS HVAC Replacement**

**change order no.: 2**

**owner: Guthrie Public Schools**

**date of issuance: 11.8.19**

**to: Innovative Mechanical LLC**  
7413 NW 84<sup>th</sup>  
Oklahoma City, OK 73132

**architect: The Stacy Group**  
222 east 10<sup>th</sup> street plaza,  
Edmond, OK 73034

**architect's project no.: 1728**

The Contract is changed as follows:

Items:	
COR 2: Fix existing boiler control issues	\$6,145.00
COR 3: Return Air	\$8,145.00
From Contingency	\$14,290.00
Contingency Remaining	\$17,820.00

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

The original Contract Sum	\$1,698,000.00
Net change by previously authorized Change Orders	\$.00
The Contract Sum prior to this Change Order was	\$1,698,000.00
The Allowance will be decreased by this Change Order	(\$14,290.00)
The new Contract Sum including this Change Order will be	\$1,698,000.00
The Contract Time will be changed by	(0) Days
The Date of Substantial Completion as of the date of this Change Order therefore is increased by	(0) Days

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

Authorized:

<u>The Stacy Group</u> ARCHITECT 222 E. 10 <sup>th</sup> St. Plaza Address Edmond, OK 73034	<u>Innovative Mechanical LLC</u> CONTRACTOR 7413 NW 84 <sup>th</sup> Address Oklahoma City, OK 73132	<u>Guthrie Public Schools</u> OWNER 802 E Vilas Address Guthrie, OK 73044
BY <u>[Signature]</u>	BY <u>[Signature]</u>	BY _____
DATE 11.8.19	DATE 11-11-19	DATE _____



## Board of Education Personnel Reports

### Employment Request

<u>Classification Certified</u> Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs. Per Day	Replacing
Blewett, Bailey	Central	Spec. Ed.	01-06-19		6	Jill Rhoades
Carey, Kacie	Charter Oak	1 <sup>st</sup> Grade	01-06-19		6	NP

<u>Classification Support</u> Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs. Per Day	Replacing
Haggard, Melissa	Fogarty	Spec. Ed. Para	11-19-19	3	7.5	Jennifer Case
Hudiburgh, Don	Trans.	Rte. Driver	11-11-19	13	6	Jamie Thompson
Swartz, Nickolas	Trans.	Rte. Driver	11-11-19	13	6	Lora McKeever
Woods, Bryan	GUES	Spec. Ed. Para	11-19-19	6	7.5	NP

### FMLA Requests

**Certified: 2**  
**Support: 1**

### Transfer of Position Report

<u>Classification Certified</u> Name	Transferred From	Transferred To	Replacing
Rhoades, Jill	JH-Spec. Ed.	JH/GUES – Spec. Ed.	Sue Weeks

<u>Classification Classified</u> Name	Transferred From	Transferred To	Replacing
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### Separation of Employment

<u>Classification Certified</u> Name	Site	Teaching Assignment	Reason for Separation	Effective Date
Gotcher, Emily	GUES	Spec. Ed.	Resigned	12-20-19
Williams, Connor	JH	Reading	Resigned	12-20-19



## Board of Education Personnel Reports

<b><u>Classification</u></b>	<b><u>Classified</u></b>	<b>Teaching</b>	<b>Reason for</b>	
<b>Name</b>	<b>Site</b>	<b>Assingment</b>	<b>Separation</b>	<b>Effective Date</b>
Adams, Cameron	Child Nutrition	Caf. Worker	Resigned	11-15-19
Cook, Amy	Charter Oak	Paraprofessional	Resigned	12-20-19





Staking A Claim in Our Students' Future

Telephone: 405-282-8900

**REQUEST FOR EXTRA-DUTY POSITION**

Dr. Simpson & Guthrie Board of Education:

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

<u>Johnston</u>	<u>James</u>	<u>P.</u>
Last Name	First Name	Middle Initial

<u>Asst. Soccer</u>	<u>GHS</u>
Extra-Duty Position	Site

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

If yes, whom would this employee replace? \_\_\_\_\_

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

Start Date <u>Dec 1 2019</u>	Extra-Duty Compensation <u>\$1500.00</u>
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Submitted By: <u>Jon Chappell</u>	<u>11-15-19</u>
Principal or Program Director	Date



 _____ Doug Ogle, Executive Director Personnel/Secondary Education	<u>11/15/19</u> _____ Date
--	----------------------------------

A.

**Guthrie Public Schools**

**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
BERRYHILL, KAYLEA	110	TEMPORARY
FITE, KELLY	110	TEMPORARY
GILBERT, CHRISTY	110	TEMPORARY
HELTON, CHANCIE	110	TEMPORARY
HURST, LETICIA	110	TEMPORARY
MING, PAMALA	110	TEMPORARY
WARREN, KYNNISHA	110	TEMPORARY



A.

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
BLACK, DANA	120	TEMPORARY
BOYD, LAURA	120	TEMPORARY
BURROUGHS, BLAKE	120	TEMPORARY
CHAMBERS, LEAH	120	TEMPORARY
DEHNHARDT, DESIREE	120	TEMPORARY
RANEY, DENISE	120	TEMPORARY
WELLS, JOYCE	120	TEMPORARY

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
BANDY, ANGELA	125	TEMPORARY
CASE, SEAN	125	TEMPORARY
COVARRUBIAS, PRISCILA	125	TEMPORARY
CRAWFORD, SABLE	125	TEMPORARY
DAVENPORT, JADON	125	TEMPORARY
FIELDS, SHANA	125	TEMPORARY
GIBSON, RACHEL	125	TEMPORARY
JOHNSTON, STACEY	125	TEMPORARY
MCCOY, AFTON	125	TEMPORARY
MCLENDON, CATHRYN	125	TEMPORARY
MCNEW, KENDRA	125	TEMPORARY
MEISNER, MARY	125	TEMPORARY
MUHAMMAD, COURTENAY	125	TEMPORARY
PRICE, LOWELL	125	TEMPORARY
ROLLINS, CHERRY	125	TEMPORARY
SCHLUETER, SARAH	125	TEMPORARY
VILADE, JENNIFER	125	TEMPORARY
WOODS, MELODI	125	TEMPORARY

A.

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
CAMPBELL, MEGAN	130	TEMPORARY
CHRISTIANSON, BARBARA	130	TEMPORARY
LERNER, ELIZABETH	130	TEMPORARY
MAYFIELD, MARISSA	130	TEMPORARY
SMITH, MONIQUE	130	TEMPORARY

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
BENTON-HALL, AMY	135	TEMPORARY
BRODERICK, GABBY	135	TEMPORARY
BROWN, LAURIE	135	TEMPORARY
BROWN, MACEY	135	TEMPORARY
HORN, CHRISTY	135	TEMPORARY
MARSH, EMILY	135	TEMPORARY
MYERS, GENIE	135	TEMPORARY
SUND, COURTNEY	135	TEMPORARY
TRINDLE, SHONNA	135	TEMPORARY
WELCH, KALIE	135	TEMPORARY

A.

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
ALEXANDER, JASON	610	TEMPORARY
ALEXANDER, MACEY	610	TEMPORARY
BINGHAM, SHEILA	610	TEMPORARY
BURGESS, VANESSA	610	TEMPORARY
DAY, GINGER	610	TEMPORARY
DRAPER, GRACE	610	TEMPORARY
GREEN, DAWN	610	TEMPORARY
OWEN, LAUREN	610	TEMPORARY
RANEY, CHRIS	610	TEMPORARY
RHOADES, JILL	610	TEMPORARY
ROSE, AUDREY	610	TEMPORARY
SIMMONS, TIFFANY	610	TEMPORARY
SNELL, PARKER	610	TEMPORARY
YARBROUGH, KATIE	610	TEMPORARY

**Guthrie Public Schools**  
**Temporary Teacher Rehire for 2nd Semester 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
ARRINGTON, TOM	705	TEMPORARY
BANKS, SHARLET	705	TEMPORARY
BEACH, CHRIS	705	TEMPORARY
BLAKLEY, BOOKER	705	TEMPORARY
BURNETT, TONNIE	705	TEMPORARY
BURRIS, YULONDA	705	TEMPORARY
COX, NORELIS	705	TEMPORARY
DAVIS, PAM	705	TEMPORARY
GORDON, JUSTIN	705	TEMPORARY
HANNA, MICAELA	705	TEMPORARY
HAYES, JAKE	705	TEMPORARY
HESTER, KYRI	705	TEMPORARY
HUDSON, MARY	705	TEMPORARY
JENSEN, JAKE	705	TEMPORARY
PLAGENS, CHASE	705	TEMPORARY
POWELL, KRYSTINA	705	TEMPORARY
REECE, LISA	705	TEMPORARY
RENNICK, SAVAHANNA	705	TEMPORARY
ROBERTS, MALCOLM	705	TEMPORARY

B.

**Guthrie Public Schools**  
**Teacher Rehire Probationary to Career 2019-2020**

<b>Employee Name</b>	<b>Site</b>	<b>Contract Type</b>
KLIEWER, PATRICIA	135	PROBATIONARY

Guthrie Public Schools  
Property Committee Meeting  
December 2, 2019 5:00 p.m.

Members present: Dr. Mike Simpson, Doug Ogle, Michelle Chapple, Carmen Walters, Cody Thompson, Tina Smedley, Janna Pierson and Linda Skinner  
Sharon Watts was present for Ron Plagg

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

**Expenditure Reports:**

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

**Completed Projects:**

- 192 Work-Orders completed by Maintenance Dept.
- HVAC projects:
  - \*Completed 28 work orders
  - \*District a/c and heating repairs
  - \*Changed filters at Cotteral, Jelsma Stadium, and Softball
  - \*Replaced/repaired thermostats district wide
- General Maintenance:
  - \*Completed 49 work orders
  - \*Repaired three vacuum sweepers and two autoscrubbers
  - \*Installed projectors, white boards, and smartboards
  - \*Repaired roof leaks at Administration, Fogarty, and JH
  - \*Replaced ceiling tiles at Central, GUES, and the HS
  - \*Removed the circulation desk from the music room at the JH
- Electrical/Lighting:
  - \*Completed 8 work orders
  - \*Replaced lighting in the trophy case at GUES
  - \*Repaired the ala cart warmer that was not heating at HS kitchen
  - \*Installed electrical power to the new water bottle filler at Central
  - \*Repaired light switches and outlets at Charter Oak and the JH
- Plumbing:
  - \*Completed 35 work orders
  - \*Repaired/cleaned out toilets, urinals, and sinks
  - \*Repaired/replaced broken soap, toilet paper, and paper towel dispensers and water fountains
  - \*Cleaned out floor drains at GUES and the HS
- Door Repairs:
  - \*Completed 22 work orders
  - \*Made repairs to entry and classroom doors that were not opening/closing properly
  - \*Repaired door locks and door handles district wide
- Deliveries/Warehouse:
  - \*Completed 19 work orders



- \*Delivered Genie man lift to the HS and the JH
- \*Delivered mail, copy paper and custodial supplies to district sites
- \*Picked up Pre-ACT test from the HS
- Transportation completed 112 work orders in November
  - \*Completed replacement of 17 light issues on buses
  - \*Repaired/replaced belts, tires, mirrors, heaters, hoses, and brakes
- Remediated room A8 at the JH for possible mold spores. Room was tested and sanitized with the final results showing the classroom was cleared and ready to occupy
- Repaired/replaced parts of the guttering on south wall of Fogarty gym
- Replaced floor tile in entries and restrooms at the Administration Bldg.
- Installed a new ceiling/ grid and LED lighting in the JH gym classroom
- Bus repairs made to buses #2, 7, and 23
- Installed new camera systems in buses #8, 14, 11, 18, 20, and 60
- Installed a new condenser in the HS outside freezer

**Projects in Progress & Future Projects:**

- Currently have 133 Maintenance Work-Orders in progress
- District HVAC, Electrical and Plumbing repairs
- Central's new playground equipment will be installed during the month of December. They have also received a \$7,500 grant which will be used to replace the sand in the north area with wood chips
- Continue to make upgrades to our fire panels and monitoring
- Replace the current choir risers for the music dept. at the JH
- Continue replacing 14 HVAC units at Fogarty
- Replace/repair the current wall and window structure on the lower NE corner of the JH to eliminate possible leaks
- Repair existing outside south steps at the HS
- Build and install iron gate to lagoon entrance at Charter Oak
- Replace air filters and clean coils at each site
- Continue roof repairs where needed at all sites
- Carpentry/Cabinet work in offices at Administration Building
- Continue the upkeep and repairs to our yellow and white fleet

**Bond Projects Discussion:**

Charter Oak ES – Completed

W.L. McNatt will be re-hydroseeding areas of the lagoon next spring

High School HVAC Project:

Phase II Project

A/C – completed

Boiler/Heating installation – completed

BAS Controls – in progress

Install control valves to each boiler – done during Thanksgiving Break

North gym HVAC - completed

Fogarty HVAC Project – scheduling installation of units

2019 Bond Issue Projects: Initial meeting for Phase 1 was held on Oct. 22<sup>nd</sup> with all the Principals on the secured vestibules project for each school site. We will meet again after our architect has completed the drawings for each school.

**Guthrie Public Schools**  
**Finance Committee meeting**  
**December 3, 2019**

**4:00 P.M.**

In Attendance: Dr. Mike Simpson, Doug Ogle, Michelle Chapple, Carmen Walters, Sharon Watts, Travis Sallee, Gina Davis, and Brandi Brown.

**Mrs. Chapple** opened the meeting informing the committee the first items were routine financial reports, speaking briefly on the budget.

**Mrs. Chapple** spoke on the following:

**Comparative Financial Report**

Budget information was given and approved.

**Approval of Agreement with Barlow Education Management**

Mrs. Chapple presented the contract with Barlow. No fee increases and approved.

**Approval of Agreement with Municipal Finance**

Mrs. Chapple informed the group of no fee increases and approved.

**Audit Report for 2018-2019.**

Mrs. Chapple spoke briefly about the audit. The presentation will be made by Putnam & Company at the December 9<sup>th</sup> Board meeting.

**Ms. Walters & Mr. Ogle** spoke on the following:

**Site Report Card Information**

Ms. Walters and Mr. Ogle spoke briefly about each school site report card.

**Dr. Mike Simpson** spoke on the following:

**District Updates:**

He spoke briefly on district updates. How important lockdown drills are and Central Elementary School getting playground equipment.

Curriculum Committee Meeting Minutes

December 3, 2019

5:00 p.m.

In attendance: Dr. Simpson, Doug Ogle, Carmen Walters, Jennifer Bennett-Johnson, Gina Davis and Jana Frey for Meghan Norton. Travis Sallee was absent.

**Ms. Walters**

**Site Initiatives from Elementary Principals**

Dani Watson, Central Elementary, spoke about the challenges they have at Central Elementary as well as the tools they are using to help grow students.

Marsha Todd, Fogarty Elementary, was unable to attend and will plan on presenting at the January curriculum meeting.

**Site Teachers of the Year:**

Cotteral: Melanie Ball

GUES: Samantha Morgan

Charter Oak: Sarah Lausen

GJHS: Scott Peterman

Fogarty: Calee Lyons

GHS: Kyri Hester

Central: Karla Pitts

GHS: Tyler Young

**Teacher of the Year Winner Announced at February 10, 2020 Board Meeting**

Reception before meeting from 5:30-6:30 P.M.

Refreshments will be served from 5:30-5:50 P.M. Teacher of the Year Video will be shown from 5:50-6:25 P.M.

**Mr. Ogle**

**Gave updates regarding mid-year staffing openings.**

**Ms. Walters and Mr. Ogle**

**Discussion over site report cards.**