

**AGENDA WITH COMMENTARY**

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

**MONDAY  
MARCH 09, 2015  
7:00 P.M.**

**AGENDA:**

- 1. Call to Order**
- 2. Roll Call**
- 3. Establish a Quorum**
- 4. Pledge of Allegiance**
- 5. Student Recognition**
- 6. Presentation by Mr. Brian Billings from Sonic of East Guthrie**
- 7. Presentation of Certified and Support Employee of the Month**
- 8. Comments to the Board by:**
  - A. Citizens registered to speak to the Board**
  - B. Board Members**
- 9. Superintendent's Reports**
- 10. Transportation Department Update**
- 11. Consent Agenda:.....Pages 5-27**

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

  - A. Minutes of regular meeting held on February 9, 2015**
  - B. Minutes of special meeting held on February 19, 2015**
  - C. Treasurer's Report**

- D. Activity Fund Fundraisers as per attached list**
- E. Fuel bid as recommended by bid committee**
- F. Encumbrances for General Fund #'s 895-935, Building Fund #'s 132-140, Child Nutrition Fund #35 and listed change orders and Activity Fund Reports**

**12. Business Agenda:**

- A. Presentation of the 2013-2014 audit by Putnam and Company, LLC....Pages 28-73**

Commentary:

This is the presentation of our annual audit for school year 2013-2014 by Putnam and Company, LLC, the District's auditing firm. This is not an action item.

- B. Recommendation, consideration and action upon contract renewal with Municipal Accounting Systems, Inc. for providing software and support for financial accounting, personnel, child nutrition, student information programs including student gradebooks.....Pages 74-81**

Commentary:

The District has used Municipal Accounting Systems for over 17 years. Part of the cost is driven by student enrollment. There will be a net increase of \$87.00. **Dennis Schulz will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

- C. Recommendation, consideration and action to approve E-rate Technology Plan for 2015-2018.....Pages 82-96**

Commentary:

E-rate rules require the School District to approve a 3-year Technology Plan each year. That Plan is then approved by the State Department of Education. **Dee Benson will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

- D. Recommendation, consideration and action to approve E-rate contracts for 2015-2016.....Pages 97-109**

Commentary:

The contracts for e-rate purchases must be approved separately from the e-rate application. **Dee Benson will answer any questions.**

**RECOMMENDED ACTION:**

The Superintendent recommends approval.

**E. Recommendation, consideration and action upon request for Special Education students to attend State Special Olympics Summer Games May 13-15, 2015** **Page 110**

Commentary:

This event is held in Stillwater in May of each year. The cost is aid from the Special Olympics Activity Fund. Our students have participated in these games for a number of years. It is a great opportunity for the students. A complete explanation from Ms. Woodruff is in your packet. **Eldona Woodruff will answer any questions.**

**RECOMMENDATION ACTION:**

The Superintendent recommends approval.

**F. Recommendation, consideration and action upon K-8 Remedial Summer School Program.....Page 111**

Commentary:

This is a request to again provide our annual Remedial Summer School Program for students in Kindergarten through 8<sup>th</sup> grade. The program is funded through Reading Sufficiency and Title I funds. There is no cost to the student. Teacher recommendations will be submitted for your approval at the May 2015 Board meeting. **Carmen Walters will answer any questions.**

**RECOMMENDATION ACTION:**

The Superintendent recommends approval.

**G. Consideration and possible action on a resolution authorizing the calling and holding of a special election on May 12, 2015, for the purpose of submitting to the registered, qualified voters of the Guthrie School District the question of the issuance of bonds for (i) repairing, renovating and making improvements to Central Elementary School, Fogarty Elementary School, Guthrie Upper Elementary School and Guthrie High School, including but not limited to, roof replacement, replacement of HVAC unit ventilators, window replacement and tuck point exterior repair; (ii) acquiring classroom technology equipment, including additional computers, software licenses and service agreements at sites district wide; and (iii) constructing, equipping, and furnishing a new elementary school to be located just East of the intersection of Douglas and Charter Oak to accommodate increased student growth in the southern part of the school district which will have a planned capacity of five hundred (500) students and will be approximately 50,000 square feet in size.....Pages 112 -118**

**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 all building level administrator's contracts as listed for 2016-2017 and discussion of extra-duty assignments**

for 2014-2015, 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.....Page 119
- 15. Recommendation, consideration and action upon building level administrator's contracts as listed for 2015-2016 without specification for salary or assignment.....Page 120
- 16. Action upon recommendation of extra-duty assignments as listed for 2014-2015  
Pages 121-122
- 17. Recommendation, consideration and action to accept any resignations offered since the posting of the agenda
- 18. Discussion and possible action on new business not known about or could not have been reasonably foreseen at the time of the agenda posting
- 19. Adjourn

**Dr. Mike Simpson**  
**Superintendent**

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

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

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

**GUTHRIE PUBLIC SCHOOLS  
BOARD MINUTES  
REGULAR MEETING  
FEBRUARY 09, 2015**

**MINUTES OF THE GUTHRIE PUBLIC SCHOOLS BOARD OF EDUCATION REGULAR MEETING HELD AT 7:00 P.M. IN THE OFFICE OF THE BOARD, 802 EAST VILAS, GUTHRIE, OKLAHOMA ON FEBRUARY 09, 2015**

**Board Members Present:** Jennifer Bennett-Johnson, Tom Holtz, Terry Pennington, Janna Pierson, Sharon Watts and Travis Sallee

**Board Member Absent:** Gail Davis

**District Level School Officials Present:** Dr. Mike Simpson, Superintendent  
Dennis Schulz, Ass't Superintendent  
Doug Ogle, Executive Director of Personnel/Secondary Ed  
Carmen Walters, Executive Director of Federal Programs/Elementary Ed  
Eldona Woodruff, Director of Special Education  
Jerry Gammill, Director of Facilities  
Dee Benson, Director of Technology  
Steve Cordell, Director of Transportation

1. The meeting was called to order by President Sallee.
2. Members Jennifer Bennett-Johnson, Tom Holtz, Terry Pennington, Janna Pierson, Sharon Watts and Travis Sallee were present for roll call.

Member Gail Davis was not present for roll call.

3. A quorum was established.
4. President Sallee asked everyone present to stand and join him in the Pledge of Allegiance.
5. President Sallee called for presentation of Certified and Support Employee of the Month

Mr. Doug Ogle, Executive Director of Personnel and Secondary Education, announced the award winners for January: Ms. Amanda Perring, 3<sup>rd</sup> grade teacher at Fogarty, as certified employee of the month and Ms. Jana Frey, Financial Secretary at GUES, as support

employee of the month. Nomination letters were read by the staff member who submitted the nominations: Ms. Trisha Hunter, 3<sup>rd</sup> grade teacher at Fogarty, for Ms. Perring and Ms. Emily Turner, Instructional Coach at GUES, for Ms. Frey.

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

6. **President Sallee called for presentation of Guthrie Public Schools' Site Teachers of the Year and District Teacher of the Year for 2015-2016.**

Dr. Simpson introduced Ms. Carmen Walters, Executive Director of Federal Programs and Elementary Education, and Mr. Doug Ogle, Executive Director of Personnel and Secondary Education. Ms. Walters first explained the process of Teacher of the Year and then recognized the Elementary Site Teachers of the Year – Cottoral: Kathleen Jensen and Sarah Lausen, Central: Jessica Owens, Fogarty: Katie Datin and Trenda Monnahan, GUES: Kim Hinkle, Tammy Adams and Lisa Good. Ms. Walters then announced the 2015 Elementary Teacher of the Year as Ms. Sarah Lausen. Mr. Ogle recognized the Secondary Site Teachers of the Year - Jr. High: Bryan Dearing and Sheri Stevenson, High School: Diana Meek, Matt Perring, Sherrie Simek and Justin Stevens. Mr. Ogle then announced the 2015 Secondary Teacher of the Year as Bryan Dearing.

Dr. Simpson acknowledged the community members and businesses who donated gifts for this year's Teacher of the Year selections. For the Runner-up: Flowers from Mary's Flower Shop, \$25 gift certificate from Vencedora Designs, \$30 gift certificate from Kelli Richardson/Healing Massage, handmade pottery from Gail Davis/Board Member and a tank of gas a week for 1 month during the summer from Eskridge Chevrolet. To the Winner: handmade Bluejay quilt from Sharon Watts/Board Member, Flowers from Furrow Flowers and Gifts, Guthrie ornament from Heritage Collection, \$5 gift certificate from Rick's Fine Chocolates & Coffees, 2 - \$15 gift certificates and 2 refillable cups from Billy Sims Barbecue, Lunch for 2 and 2 - \$5 gift certificates from Missy's Donuts & Bakery, 2 free meals from The Stables Restaurant, gift basket from InterBank, gift basket from AC's Hallmark, \$20 gift certificate and Oklahoma necklace and bracelet from Boutique 206, \$25 gift certificate from Cato's, \$25 gift certificate from Friends Boutique, \$25 gift certificate from Boomarang Diner, \$30 gift certificate from Kelli Richardson/Healing Massage, handmade pottery and \$30 gift certificate to Guthrie Arts Center from Gail Davis/Board Member, \$50 gift certificate to Gage's Steakhouse, \$50 gift certificate from Vencedora Designs, \$50 Amazon gift card from BancFirst, \$75 gift certificate from Shelton Photography, \$100 check from Kay and Lamar Wade, \$100 from Edward D. Jones, for personal use 1 month during summer choice of: Jeep Cherokee, Chevy Tahoe, GMC Yukon, Ford Edge, Explorer, Expedition or Dodge Durango from John Vance Auto Group and for personal use 1 month during summer choice of: Chevrolet Truck C1500, Camaro or 4 Door Sedan and tank of gas a week for that month from Eskridge Chevrolet.

Dr. Simpson stated that all Site Teachers of the Year would receive a gift from Environmental Management Incorporation.

Dr. Simpson thanked everyone who made a donation and stated this highlights the support of education in our community.

**Dr. Simpson then announced the 2015 Teacher of the Year as Mr. Bryan Dearing.**

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

**Superintendent Simpson stated Ms. Mildred Harding had registered to speak to the Board.**

**Ms. Harding spoke on her displeasure of the book “Call of the Wild” that was on the list of required reading at Guthrie Jr. High School.**

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

**Member Holtz stated this was his last official Board Meeting and he wanted to thank the Board Members, Superintendent, staff, administrators and teachers for their support. Stated he would still be supporting the District through the Education Foundation and helping to promote future bond issues.**

- 8. President Sallee called for the Superintendent’s Reports.**

**Superintendent Simpson reported on the following:**

**On finances and mid-term adjustments: The \$20 million held back from the State Department of Education was released and reapportioned to districts based on their Personal Property Tax Assessment Ratio. Counties who assess above 11% are allowed to keep the difference between 11% and the assessed ratio locally. The remainder goes into the school funding formula. Due to an error on their part, this law has not been followed by the Oklahoma Tax Commission since the law was passed in 1992. This does not have a great effect for us since our Personal Property Tax Assessment Ratio was lowered by the Logan County Assessor to 10%. Oklahoma City Public Schools, Edmond, Putnam City and Western Heights were big winners with each district receiving near \$1 million. Our portion was \$3,200.**

**The Guthrie Education Foundation Dinner Fundraiser was a tremendous success. He gave a big thanks to keynote speaker Mike Turpen and the Foundation Board.**

**The OSSBA Region 6 Workshop for continuing education will be held Thursday at the Luther High School Cafeteria. President Sallee, Members Bennett-Johnson and Pierson have registered to attend.**

**Wrestling Regional Tournament will be in Tahlequah on February 20-21 and basketball pairings will be released soon.**

**Guthrie Schools will be hosting the Chamber Coffee at 9:30 a.m. on March 4<sup>th</sup> at Fogarty Elementary. Dr. Simpson will give tours of the building to community members at the conclusion of the Coffee.**

**Personally thanked Member Holtz for his service on the Board. On behalf of the District for appreciation of his service, Dr. Simpson presented Member Holtz with a plaque.**

9. President Sallee called for any items to be removed from the Consent Agenda for discussion.

Item 9A, Minutes of regular meeting held on January 15, 2015, was pulled from the Consent Agenda for discussion.

A motion was made by Pierson and seconded by Watts to approve the Consent Agenda excluding Item 9A, Minutes of regular meeting held on January 15, 2015.

The motion carried with 6 ayes and 0 nays.

A motion was made by Pierson and seconded by Bennett-Johnson to approve Item 9A of the Consent Agenda.

The motion carried with 5 ayes and 1 abstention – Member Pennington abstaining.

10A. President Sallee called for recommendation, consideration and action upon Guthrie High School Driver’s Education Summer School 2015.

A motion was made by Watts and seconded by Holtz to approve Guthrie High School Driver’s Education Summer School 2015.

The motion carried with 6 ayes and 0 nays.

10B. President Sallee called for recommendation, consideration and action upon proposed revisions to District Policies:

- D-1 *Nondiscrimination*
- D-2 *Harassment*
- D-3 *Grievance for Discrimination or Retaliation Complaints*

A motion was made by Holtz and seconded by Watts to approved proposed revisions to District Policies:

- D-1 *Nondiscrimination*
- D-2 *Harassment*
- D-3 *Grievance for Discrimination or Retaliation Complaints*

The motion carried with 6 ayes and 0 nays.

10C. President Sallee called for recommendation, consideration and action upon proposed school calendars for:

- 2015-2016
- 2016-2017

A motion was made by Watts and seconded by Bennett-Johnson to approved proposed school calendars for:

- 2015-2016
- 2016-2017

The motion carried with 6 ayes and 0 nays.



- 10D. President Sallee called for recommendation, consideration and action regarding possible funding mechanisms for school buildings and directing the Superintendent to meet with City of Guthrie officials to convey the Board of Education's current thoughts and direction regarding same.**

**Discussion followed.**

**A motion was made by Pennington and seconded by Bennett-Johnson to approve action regarding possible funding mechanisms for school buildings and directing the Superintendent to meet with City of Guthrie officials to convey the Board of Education's current thoughts and direction regarding same.**

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

- 11. President Sallee called for proposed executive session for the purpose of discussing employment of personnel, FMLA requests, resignation/separation from employment and transfer of position requests all as set out on the Personnel Reports and discussion of all district level administrator's contracts as listed for 2015-2016, 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.**

- 11A. A motion was made by Pierson and seconded by Watts to go into executive session.**

**The motion carried with 6 ayes and 0 nays. Executive session began at 7:41 p.m.**

- 11B. President Sallee acknowledged the Board's return to open session at 8:14 p.m.**

- 11C. President Sallee stated that in executive session only those items listed in Agenda Item 11 were discussed and no votes were taken.**

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

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

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

- 13. President Sallee called for recommendation, consideration and action upon district level administrator's contracts as listed for 2015-2016 without specification for salary or assignment.**

**A motion was made by Pierson and seconded by Bennett-Johnson to approve district level administrator's contracts as listed for 2015-2016 without specification for salary or assignment.**

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

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

**Superintendent Simpson stated there were no new resignations.**

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

**Superintendent Simpson stated there was one item under new business. With the recent appointment of Ms. Jana Frey as Administrative Assistant to the Superintendent, he would recommend the extra-duty stipend for Clerk of the Board that comes with that position.**

**A motion was made by Holtz and seconded by Watts to approve extra-duty stipend of Clerk of the Board for Ms. Jana Frey.**

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

- 16. A motion was made by Holtz and seconded by Watts to adjourn the meeting.**

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

**The meeting adjourned at 8:17 p.m.**

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**Jean Watts, Deputy Minutes Clerk**

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**Travis Sallee, Board President**

**GUTHRIE PUBLIC SCHOOLS  
BOARD MINUTES  
SPECIAL MEETING  
FEBRUARY 19, 2015**

**MINUTES OF THE GUTHRIE PUBLIC SCHOOLS BOARD OF EDUCATION SPECIAL MEETING HELD AT 6:00 P.M. IN THE OFFICE OF THE BOARD, 802 EAST VILAS, GUTHRIE, OKLAHOMA ON FEBRUARY 19, 2015**

**Board Members Present:** Jennifer Bennett-Johnson, Gail Davis, Terry Pennington, Janna Pierson, Sharon Watts and Travis Sallee

**Board Member Absent:** Tom Holtz

**District Level School Officials Present:** Dr. Mike Simpson, Superintendent  
Dennis Schulz, Ass't Superintendent  
Doug Ogle, Executive Director of Personnel/Secondary Ed  
Carmen Walters, Executive Director of Federal Programs/Elementary Ed  
Jerry Gammill, Director of Facilities  
Dee Benson, Director of Technology

1. The meeting was called to order by President Sallee.
2. Members Jennifer Bennett-Johnson, Gail Davis, Terry Pennington, Janna Pierson, Sharon Watts and Travis Sallee were present for roll call.  
  
Member Tom Holtz was not present for roll call.
3. A quorum was established.
4. President Sallee asked everyone to stand and join him in the Pledge of Allegiance.
5. President Sallee called for seating of new Board Member and oath of office.  
  
Ms. Kay Gammill, Minutes Clerk and Clerk of the Board, administered the oath of office to Ms. Tina Smedley who then took her place on the Board.
6. President Sallee called for recommendation, consideration and vote on reorganization of the Board including:
  - A. Election of President
  - B. Election of First Vice-President
  - C. Election of Second Vice-President

- D. Election of Board Clerk**
- E. Election of Deputy Board Clerk**

**A motion was made by Pierson and seconded by Watts to appoint Terry Pennington as President.**

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

**A motion was made by Pennington and seconded by Pierson to appoint Gail Davis as First Vice-President.**

**The motion carried with 6 ayes and 1 nay – Member Watts voting nay.**

**A motion was made by Bennett-Johnson and seconded by Watts to appoint Travis Sallee as Second Vice-President.**

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

**A motion was made by Watts and seconded by Pennington to appoint Jennifer Bennett-Johnson as Board Clerk.**

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

**A motion was made by Pierson and seconded by Davis to appoint Tina Smedley as Deputy Board Clerk.**

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

**Board Members assumed their new positions.**

- 7. President Pennington called for discussion on Guthrie Public Schools’ Long Range Plan.**

**Discussion followed including the District’s Financial Advisor, Jon Wolff of Municipal Finance Services and architects Mike Stacy and Sean Willis of The Stacy Group.**

- 6. A motion was made by Watts and seconded by Bennett-Johnson to adjourn the meeting.**

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

**The meeting adjourned at 7:15 p.m.**

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**Kay Gammill, Minutes Clerk**

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**Terry Pennington, Board President**

**TREASURER'S REPORT  
FEBRUARY 28, 2015**

**BANK BALANCES**

FARMERS & MERCHANTS

General Fund	\$6,030,818.58
Building Fund	765,554.76
Sinking Fund	81,627.98
ILR Fund	64,514.17
G&E Fund	21,334.51
Child Nutrition Fund	193,006.45
School Age Care Fund	<u>75,619.14</u>

TOTAL \$7,232,475.59

**RECEIPTS**

GENERAL FUND

Logan County	\$ 87,685.64
State of Okla.	1,317,382.52
State School Land	57,840.04
ROTC	6,678.65
Misc. Receipts	21,654.11
Federal Funds	<u>44,818.96</u>

TOTAL \$1,536,059.92

BUILDING FUND

Logan County	<u>\$ 8,902.84</u>
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TOTAL \$ 8,902.84

SINKING FUND

Logan County	<u>\$ 57.06</u>
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TOTAL \$ 57.06

CHILD NUTRITION FUND

February Collections	<u>\$152,066.75</u>
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TOTAL \$152,066.75

G & E FUND

Interest	<u>\$ 0.37</u>
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TOTAL \$ 0.37

**WARRANTS PAID**

GENERAL FUND

2014-2015	\$1,378,649.42
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BUILDING FUND

2014-2015	\$ 74,759.44
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CHILD NUTRITION FUND

2014-2015	\$ 111,165.32
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**SCHOLARSHIPS**

Smithson – BancFirst  
    C.D.           \$ 744.90  
Keri Fisher – F&M Bank  
    Balance       \$4,956.78  
Paula Bearden – F&M Bank  
    Balance       \$6,262.44  
Randy Biggs – F&M Bank  
    Balance       \$1,036.92  
Original 89ers – F&M Bank  
    C.D.           \$7,085.08

**COLLATERAL PLEDGED**

Total Monies in BancFirst	\$ 744.90	FDIC Coverage	\$ 250,000.00
Total Monies in F&M Bank	\$7,231,730.69	FDIC Coverage	\$ 250,000.00
		Bank Pledges	\$9,645,000.00

**GUTHRIE PUBLIC SCHOOLS  
ACTIVITY FUND FUNDRAISER REQUEST  
February 9, 2015**

a. Drama, 913      Dessert Theater



**GUTHRIE PUBLIC SCHOOLS  
ACTIVITY FUND  
FUNDRAISER REQUEST**

**RECEIVED**  
3-27-15

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

Site Name: Guthrie High School Date of Request: 2-27-15

Account Name & Number: 913 Drama

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

Purpose of Fundraiser (types of expenditures being funded with proceeds ; BE SPECIFIC):  
Gas, contest fees, subs, props, food, supplies, sound equipment, plays, materials, books, costumes, lodging.

Current Unobligated Account Balance (Cash Balance less Open PO's): \$718<sup>65</sup> 3/2/15

Location of Sales: School Facility  Community  Both

Start / End Dates of Fundraiser: 5/2/15

Profit Prediction	a - b = c	a. Estimated INCOME:	300.00	Notes:
		b. Less Estimated EXPENSE	100.00	
		c. Estimated PROFIT:	\$200.00	

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

<u>Shelley Berryman</u> Sponsor's Signature	<u>2/27/15</u> Date	<u>Shelley Berryman</u> Sponsor's Name Printed
<u>Chris [Signature]</u> Principal's Signature	<u>3-2-15</u> Date	<u>[Signature]</u> Activity Fund Custodian's Signature

Athletic Director's Signature (if applicable)

Board Approval Date



**Transportation Department  
Fuel Bids  
2014-2015**

DATE: <u>03/03/15</u>	TIME BIDS BEGAN: <u>8:01 A.M.</u>	AMOUNT NEEDED:
PO#:	TIME BIDS CLOSED: <u>8:31 AM</u>	DIESEL: <u>7000</u>
		UNLEADED: <u>1000</u>

COMPANY NAME	CONTACT PERSON	PHONE	UNLEADED	DIESEL
FUEL MASTERS	<i>Cory</i> KIT, BRIAN, CODY or HARDIN	1-866-455-3835	2.20	1.94
PENLEY OIL COMPANY	MIKE, SCOTT or <u>GEORGEANN</u>	235-7553	2.0094	1.9449
RED ROCK	JOANIE or TRICHA	677-3373	<i>No bid</i>	
TRUMAN ARNOLD COMPANIES	<del>CASEY</del> <i>Matt</i>	1-800-808-6500	2.104805	2.030605

AMOUNT OF FUEL PURCHASED:	COMPANY BID AWARDED TO:		
UNLEADED FUEL: <u>1000</u>	PRICE PER GALLON: <u>2.0094</u>	TOTAL AMT: <u>2009.40</u>	
DIESEL FUEL: <u>7000</u>	PRICE PER GALLON: <u>1.9449</u>	TOTAL AMT: <u>13614.30</u>	
		TOTAL PURCHASE: <u>\$15,623.70</u>	

PER TELEPHONE BIDS RECEIVED BY: <u><i>Steve Grubell</i></u> <u><i>Ursi Biggs</i></u>	COMMENTS:
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**GUTHRIE PUBLIC SCHOOLS**  
**Purchase Order Register**  
**GEN FUND-FOR OP 2014-2015**

<i>Year</i>	<i>Fund</i>	<i>P.O. Number</i>	<i>Date</i>	<i>To Whom Issued</i>	<i>Description</i>	<i>Amount</i>
2015	11	895	02/04/2015	APPLE, INC.	IPAD CARTS/TECHNOLOGY	5,599.90
2015	11	896	02/06/2015	CAM COR, INC.	PROJECTOR BULBS/TECHNOLOGY	66.29
2015	11	897	02/10/2015	PROSPERITY BANK	TESTING SUPPLIES/SPECIAL ED	200.00
2015	11	898	02/10/2015	BETROLD ENTERPRISES, INC.	\$150.00/D. VOGT/FOGARTY	147.95
2015	11	899	02/10/2015	MIDWEST BUS SALES	BUS REPAIRS/TRANSPORTATION	1,000.00
2015	11	900	02/10/2015	OASCD	REGISTRATION/PROF. DEV/FOGARTY	125.00
2015	11	901	02/10/2015	LETHA THURMAN BAUTER	MILEAGE REIMB /PROF. DEV/FOGAR	20.00
2015	11	902	02/13/2015	QUILL CORPORATION	HS- SUPPLIES (ALL SPORTS)	54.90
2015	11	903	02/13/2015	OKLA. ASSOC. FOR PUPIL TRANS.	OAPT CONFERENCE FEES/TRANSPORT	400.00
2015	11	904	02/13/2015	LAMINATION DEPOT, INC.	SUPPLIES FOR TITLE I/GUES	269.88
2015	11	905	02/13/2015	QUILL CORPORATION	SUPPLIES TITLE I/ GUES	199.92
2015	11	906	02/13/2015	LOWE'S COMPANIES, INC.	BLANKET FOR SUPPLIES/VO-AG/HS	500.00
2015	11	907	02/13/2015	OKLAHOMA HOME CENTERS, INC.	BLANKET FOR SUPPLIES/VO-AG/HS	300.00
2015	11	908	02/18/2015	UNITED HOLDINGS LLC.	BLANKET FOR SUPPLIES/TRANSPORT	1,000.00
2015	11	909	02/18/2015	OASCD	REGISTRATION/PROF DEV/GUES	375.00
2015	11	910	02/18/2015	TAMBRA LYNN ADAMS	MILEAGE REIMB./PROF DEV/GUES	27.50
2015	11	911	02/18/2015	EDUSKILLS, LLC	REGISTRATION/PROF. DEV/HS	300.00
2015	11	912	02/18/2015	GLORIA E SALAS	MILAGE REIMB/PROF DEV/HS	35.84
2015	11	913	02/19/2015	AMERICAN PLANT PRODUCTS & SER'	GREENHOUSE SUPPLIES/VO-AG/HS	950.00
2015	11	914	02/23/2015	MHC KENWORTH	BLANKET FOR SUPPLIES/TRANSPORT	3,000.00
2015	11	915	02/25/2015	PIRAINO CONSULTING, INC.	SMARTBOARDS FOR RSA/FOGARTY	23,540.00
2015	11	916	02/25/2015	CENTER FOR RESPONSIVE SCHOOLS	REGISTRATION/PROF DEV/COT/CENT	597.00
2015	11	917	02/25/2015	JERRY D JONES	BLANKET FOR TOWING/TRANSPORTA	1,200.00
2015	11	918	02/27/2015	SOUTHERN TIRE MART, LLC	BLANIEET FOR TIRES/TRANSPORTATI	5,000.00
2015	11	919	02/27/2015	PROSPERITY BANK	HOTEL ROOM FOR ENID SHOW/VO-AC	600.00
2015	11	920	02/27/2015	JANA LYNN WANZER	MILEAGE REIMB. FOR TRAINING	100.00
2015	11	921	02/27/2015	OKLAHOMA ASBO	REGISTRATION/WANZER/SCHEIHING	188.00
2015	11	922	02/27/2015	PIRAINO CONSULTING, INC.	SUPPLIES/SPECIAL ED	2,089.00
2015	11	923	02/27/2015	PEARSON ASSESSMENTS	SUPPLIES/OT/SPECIAL ED	106.40
2015	11	924	03/02/2015	ODMHSAS	REGISTRATION/PROF DEV/HS/CENTR	270.00
2015	11	925	03/02/2015	KRISTI KATHRYN BLAKEMORE	MILEAGE REIMB/PROF DEV/HS	39.20
2015	11	926	03/02/2015	THE UNIVERSITY OF TULSA	REGISTRATION/AP/HS	50.00
2015	11	927	03/02/2015	KIMBERLY ANN BARRETT	TRAVEL REIMBURSMNT/AP/HS	244.00
2015	11	928	03/03/2015	NCS PEARSON	SUMMER SCHOOL SOFTWARE	11,875.00
2015	11	929	03/03/2015	NCS PEARSON	RSA ALTERNATIVE TEST	917.64
2015	11	930	03/03/2015	RIVERSIDE PUBLISHING COMPANY	RSA ALTERNATIVE TEST	387.83
2015	11	931	03/03/2015	WAL MART COMMUNITY	\$150.00/A BOWIE/JH	150.00
2015	11	932	03/03/2015	WAL MART COMMUNITY	\$150.00/G WAGNER/JH	150.00
2015	11	933	03/03/2015	CHALK'S TRUCK PARTS, INC.	BUS PARTS/TRANSPORTATION	5,000.00
2015	11	934	03/03/2015	HOOTEN OIL COMPANY, INC	SUPPLIES/TRANSPORTATION	500.00
2015	11	935	03/03/2015	PAUL PENLEY OIL COMPANY, INC.	FUEL PER BID/TRANSPORTATION	15,623.70
<b>Report Total :</b>						<b>83,199.95</b>

**GUTHRIE PUBLIC SCHOOLS**  
**Purchase Order Register**  
**Building 2014-2015**

<b>Year</b>	<b>Fund</b>	<b>P.O. Number</b>	<b>Date</b>	<b>To Whom Issued</b>	<b>Description</b>	<b>Amount</b>
2015	21	132	02/04/2015	ROBERTS DISPOSAL SERVICES, INC	DUMPSTER RENTAL	1,500.00
2015	21	133	02/04/2015	HURLEY PLUMBING COMPANY, INC	DISTRICT PLUMBING REPAIRS	5,000.00
2015	21	134	02/06/2015	HOBART CORPORATION/OKCY BRAN	MOTOR FOR OVEN/HS	696.80
2015	21	135	02/13/2015	ENDEX OF OKLAHOMA, INC.	INTERCOM & BELLS REPAIR	3,000.00
2015	21	136	02/13/2015	THE PUBLIC GROUP, LLC	ONLINE AUCTION FEES/MAINTENANC	1,000.00
2015	21	137	02/13/2015	SOUTHWEST PAPER	SQUARE SCRUB FLOOR MACHINE	2,293.36
2015	21	138	02/13/2015	MAINTENANCE SUPPLY CO, INC.	WET VACUUMS/MAINTENANCE	990.00
2015	21	139	02/19/2015	SHAWNEE LIGHTING SYSTEMS	BASEBALL FIELD LIGHTING REPAIR	3,500.00
2015	21	140	02/19/2015	TIME SPENT LLC	DISTRICT CARPET CLEANING	10,000.00
<b>Report Total :</b>						<b>27,980.16</b>

**GUTHRIE PUBLIC SCHOOLS**  
**Purchase Order Register**  
**CHILD NUTRITION FUND 2014-2015**

<i>Year</i>	<i>Fund</i>	<i>P.O. Number</i>	<i>Date</i>	<i>To Whom Issued</i>	<i>Description</i>	<i>Amount</i>
2015	22	35	02/23/2015	FELICIA LOVE	MEAL REFUND/CHANGE IN STATUS	60.00
<b>Report Total :</b>						<b>60.00</b>

PurOrder	Date	To Whom Issued / Detail Description	Po Description / Classification	
366	08/13/2014	<b>WAL MART COMMUNITY</b>	BLANKET FOR SP ED CLASSROOM SU	
		BLANKET FOR SPECIAL ED CLASSROOM SUPPLIES	044-1000-619-239-1050-000-125	-72.40
			044-1000-619-239-1050-000-130	117.31
			044-1000-619-239-1050-000-610	14.97
			044-1000-619-239-1060-000-705	-90.51
			Total Purchase Order	-30.63
485	08/28/2014	<b>MARDEL, INC.</b>	\$150.00/J. WASHINGTON/JH	
		DESK TAPE DESPENSERS, STAPLER FOR STUDENT AND TEACHER USE, STUDENT HOMEWORK TRAYS, DESK CHAIR FOR TEACHER, FILE FOLDERS FOR STUDENT HOMEWORK, MAPS, CHARTS, GRAPHS, DIAGRAM TO HANG ON WALLS, REPLICA FLAGS OF OTHER COUNTRIES TO ON WALL, WHITEBOARDS FOR TEACHER/STUDENT USE	034-1000-619-100-2250-000-610	-100.00
			034-1000-619-100-2250-000-610	99.88
			Total Purchase Order	-0.12
572	09/17/2014	<b>CHALK'S TRUCK PARTS, INC.</b>	BUS PARTS/TRANSPORTATION	
		BLANKET FOR BUS PARTS	018-2740-612-000-0000-000-070	-1,027.75
			018-2740-612-000-0000-000-070	1,158.30
			Total Purchase Order	130.55
698	10/22/2014	<b>MICHAEL L SIMPSON</b>	REIMB. OF CONF TRAVEL EXPENSES	
		REIMBURSEMENT OF TRAVEL EXPENSES FOR NATIONAL CONFERENCE ON EDUCATION IN SAN DIEGO, CA FEBRUARY 25, 2015 - MARCH 1, 2015	031-2573-580-000-0000-000-050	-1,935.30
			031-2573-580-000-0000-000-050	2,420.21
			Total Purchase Order	484.91
800	12/11/2014	<b>LAKESHORE LEARNING MATERIALS</b>	SUPPLIES/SPECIAL ED/COTTERAL	
		CLASSROOM SUPPLIES/ BRENDA BRANDON/ COTT	641-1000-619-239-1012-000-120	1,392.69
			641-1000-619-239-1012-000-120	2,607.30
			641-1000-619-239-1050-000-120	-1,392.69
			641-1000-619-239-1050-000-120	-2,607.30
			641-1000-619-239-1050-000-120	-0.01
			Total Purchase Order	-0.01
813	12/16/2014	<b>MTM RECOGNITION CORPORTATION</b>	LAPEL PINS/SIMPSON/ADMIN.	
		SHIPPING	136-2511-619-000-0000-000-050	18.07
			Total Purchase Order	18.07
824	01/08/2015	<b>WAL MART COMMUNITY</b>	\$150.00/R. WISS/GUES	
		CLASSROOM SUPPLIES	034-1000-619-100-1050-000-125	-150.00
			034-1000-619-100-1050-000-125	148.19
			Total Purchase Order	-1.81
825	01/08/2015	<b>OFFICE DEPOT, INC.</b>	\$150.00/K. CUNNINGHAM/GUES	
		SUPPLIES AS PER ATTACHED	034-2120-619-100-1050-000-125	-150.00
			034-2120-619-100-1050-000-125	135.96
			Total Purchase Order	-14.04
826	01/08/2015	<b>WAL MART COMMUNITY</b>	\$150.00/C. GUSTAFSON/GUES	
		CLASSROOM SUPPLIES	034-1000-619-100-3000-000-125	-150.00
			034-1000-619-100-3000-000-125	144.88
			Total Purchase Order	-5.12
831	01/09/2015	<b>JAMES CLAYTON FIDDLER</b>	MILEAGE REIMB/ OWP WORKSHOP/GU	
		TRAVEL REIMBURSEMENT - OWP WORKSHOP 1/24/15 MOORE-NORMAN TECH CENTER - JAMES FIDDLER	311-2213-580-271-0000-000-125	-100.00
			311-2213-580-271-0000-000-125	91.84
			Total Purchase Order	-8.16
832	01/09/2015	<b>TAMBRA LYNN ADAMS</b>	MILEAGE REIM/ OWP WORKSHOP/GU	
		MILEAGE REIMBURSEMENT - OWP WORKSHOP 1/24/15 MOORE - NORMAN TECH CENTER TAMMY ADAMS	311-2213-580-271-0000-000-125	-100.00
			311-2213-580-271-0000-000-125	51.52

<i>PurOrder</i>	<i>Date</i>	To Whom Issued / Detail Description	Po Description / Classification	
832	01/09/2015	<b>TAMBRA LYNN ADAMS</b>	MILEAGE REIM/ OWP WORKSHOP/GU	
			Total Purchase Order	-48.48
835	01/15/2015	<b>DT MANAGEMENT, LLC</b>	ROOMS FOR CONFERENCE/WOODRUFF	
		ROOM FOR ELDONA WOODRUFF	621-2573-580-239-0000-000-050	-94.00
		CHECK IN 01/22/15	621-2573-580-239-0000-000-050	106.71
		CHECK OUT 01/23/15		
			Total Purchase Order	12.71
839	01/15/2015	<b>OFFICE DEPOT, INC.</b>	OFFICE SUPPLIES/GRAHAM/COTTERA	
		1 HP OFFICEJET PRO 8610 E-ALL-IN-ONE PRINTER	051-2490-653-000-0000-000-120	-223.98
		ITEM#620002 \$129.00	051-2490-653-000-0000-000-120	223.97
		1 HP 950XL/951 BLACK/COLOR ORINGINAL INK CARTRIDGES (CZP01FNM) \$93.99		
			Total Purchase Order	-0.01
843	01/16/2015	<b>WAL MART COMMUNITY</b>	MICROWAVE/FACS/HS	
		MICROWAVE	412-1000-651-314-8400-000-705	-100.00
			412-1000-651-314-8400-000-705	71.00
			Total Purchase Order	-29.00
847	01/16/2015	<b>CAMBIUM LEARNING,INC.</b>	SOFTWARE LICENSES/TITLE I/FOGA	
		SCIENCE A-Z..COM SOFTWARE SERVICES 11	511-1000-444-494-0000-000-110	-313.90
		C;LASSROOMS - FOGARTY ELEMENTARY		
		\$313.90 WILL BE PAID ON AF #60-1270	511-1000-444-271-1050-000-110	313.90
			Total Purchase Order	0.00
850	01/20/2015	<b>WAL MART COMMUNITY</b>	OFFICE SUPPLIES/FAVER	
		OFFICE SUPPLIES: STICKY NOTE PADS, KLEENEX, PAPER	126-2490-619-000-0000-000-710	-200.00
		CLIPS, ETC...	126-2490-619-000-0000-000-710	55.55
			Total Purchase Order	-144.45
851	01/20/2015	<b>SCHOOL SPECIALTY</b>	INSRUCTIONAL MATERIALS/COTTERA	
		SCHOOLWIDE USAGE-INSTRUCTIONAL MATERIALS	051-1000-619-100-1020-000-120	-1,058.65
		(15) 1473633 HAMMOND AND STEPHENS NCR CARBONLESS	051-1000-619-100-1020-000-120	997.22
		TARDY SLIP BOOKS \$6.57 EACH TOTAL \$98.55		
		(25) 027469 BIC ROUND STIC BALLPOINT MEDIUM TIP, BLUE		
		INK, PACK OF 12 FOR \$1.27 EACH TOTAL \$31.75		
		(40) 003466 SCHOOL SMART SAFETY PIN NO. 2 1 1/2 INCH		
		PACK OF 144 FOR \$1.79 EACH TOTAL \$71.60		
		(2) 1397106 DUCK TAPE COLORED DUCT TAPE 1 7/8 SILVER		
		\$4.88 EACH TOTAL \$9.76		
			Total Purchase Order	-61.43
857	01/23/2015	<b>OFFICE DEPOT, INC.</b>	INK CARTRIDGES/VO-AG/HS	
		INK CARTRIDGES FOR OFFICE PRINTER	412-1000-619-311-8000-000-705	-480.00
		1 HP 971 CYAN XL	412-1000-619-311-8000-000-705	479.96
		1 HP 970 XL		
		1 HP 971 MAGENTA XL		
		1 HP 971 YELLOW XL		
			Total Purchase Order	-0.04
859	01/23/2015	<b>OFFICE DEPOT, INC.</b>	\$150.00/ M. REDUS/HS	
		FILE FOLDERS, COLOR COPY PAPER, MARKERS, DESK	034-1000-619-100-5000-000-705	-75.00
		ORGANIZER, AND OTHER MISC. CLASSROOM SUPPLIES	034-1000-619-100-5000-000-705	73.34
			Total Purchase Order	-1.66
860	01/23/2015	<b>WAL MART COMMUNITY</b>	\$150.00/ M. REDUS/ HS	
		\$150 CLASSROOM SUPPLY, MICHELLE REDUS, HIGH SCHOOL	034-1000-619-100-5000-000-705	-75.00
		PENS/PENCILS GLUE STICKS, PLASTIC TOTES, PAPER	034-1000-619-100-5000-000-705	73.39
		SUPPLIES, AND OTHER MISC. CLASSROOM SUPPLIES		

<i>PurOrder</i>	<i>Date</i>	To Whom Issued / Detail Description	Po Description / Classification	
860	01/23/2015	<b>WAL MART COMMUNITY</b>	\$150.00/ M. REDUS/ HS	
			Total Purchase Order	-1.61
865	01/23/2015	<b>QUILL CORPORATION</b>	CLASSROOM SUPPLIES/SPE ED/HS	
		CLASSROOM SUPPLIES-LIST HAS BEEN EMAILED TO JESSICA PALMER CLASSROOM	621-1000-619-239-1060-000-705	-113.02
			621-1000-619-239-1060-000-705	97.08
			Total Purchase Order	-15.94
871	01/23/2015	<b>DEMCO, INC</b>	LIBRARY SUPPLIES/MANN/FOGARTY	
		LIBRARY SUPPLIES	063-1000-619-000-0000-000-110	-121.42
			063-2220-619-000-0000-000-110	126.91
			Total Purchase Order	5.49
879	01/26/2015	<b>JEFFREY A BALL</b>	MILEAGE REIMB/PROF DEV/GUES	
		MILEAGE REIMBURSEMENT - OAESP MID YEAR	311-2573-580-000-0000-000-125	-50.00
		CENFERENCE - OKC - JAN 29, 2015 = JEFF BALL	311-2573-580-000-0000-000-125	39.20
			Total Purchase Order	-10.80
882	01/27/2015	<b>NEW EGG</b>	SUPPLIES/FAVER	
		HEADPHONES.	126-1000-653-430-0000-000-710	-194.25
			126-1000-653-430-0000-000-710	168.74
			Total Purchase Order	-25.51
890	01/30/2015	<b>WAL MART COMMUNITY</b>	\$150.00/ D. EDWARDS /HS	
		SUPPLIES	034-1000-619-100-5000-000-705	-150.00
			034-1000-619-100-5000-000-705	117.08
			Total Purchase Order	-32.92
893	01/30/2015	<b>VEX ROBOTICS, INC</b>	VEXNet KEY REPLACEMENT/TECH EN	
		27 VEX net Key P/N 276-3245	412-1000-681-317-8803-000-610	-270.00
		REPLACEMENT FOR 276-2245	412-1000-681-317-8803-000-610	276.73
			Total Purchase Order	6.73
			<b>Total Fund</b>	<b>226.72</b>

BegPo 1  
EndPo 131  
Since 02/04/2015

**Building 2014-2015**  
Detail Change Order Listing  
As of 03/03/2015

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<i>PurOrder</i>	<i>Date</i>	To Whom Issued / Detail Description	Po Description / Classification	
127	01/16/2015	<b>HOBART CORPORATION/OKCY BRANCH</b>	T-STAT FOR GUES	
		T-STAT FOR GUES	013-2640-618-000-0000-000-125	-32.00
			013-2640-618-000-0000-000-125	42.46
			Total Purchase Order	10.46
128	01/21/2015	<b>MIDWEST PRINTING &amp; PUBLISHING CO.</b>	WORK ORDER FORMS/MAINTENANCE	
		WORK ORDER REQUEST FORMS	013-2530-550-000-0000-000-050	-120.00
			013-2530-550-000-0000-000-050	114.00
			Total Purchase Order	-6.00
			<b>Total Fund</b>	<b>4.46</b>

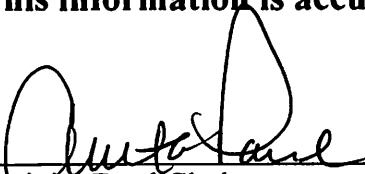


**ACTIVITY FUND – FUND 60**  
**BANK RECONCILIATION – FARMERS & MERCHANTS BANK**  
02/28/2015

<u>GENERAL LEDGER ACCOUNT</u>		<u>BALANCE PER BANK STATEMENT</u>	
Balance (02/01/15)	\$602,637.15	Balance as of (02/28/15)	\$638,156.84
Add Receipts	\$ 102,696.82	Add Deposits in Transit	\$ 9,259.09
Less Checks Written	\$ 97,238.29	less O/S Checks	\$ 27,154.67
Adjustments	\$	*Adjustments/	\$
		Bank correction	\$
Bank Balance per	\$620,261.26	Bank Balance per	\$620,261.26

**Adjustment/Correction explanations:**

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

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

3-2-15  
 \_\_\_\_\_  
 Date

Custodians Analysis  
SCHOOL ACTIVITY FNDS

Report Options: As Of Date: 02/2015; Time Frame: For Month; Field Order: Project; Group Totals: ; Page Break: No

	Begin Balance	Receipts	Adjusting Entries	Checks	Cash End Balance	Unpaid Purchase Orders	End Balance
Project 801 CENTRAL FACULTY	\$300.68	\$26.25	\$0.00	\$0.00	\$326.93	\$0.00	\$326.93
Project 802 CENTRAL ACTIVITY	\$3,488.26	\$119.00	\$0.00	\$401.95	\$3,205.31	\$1,807.22	\$1,398.09
Project 803 CENTRAL PTO	\$6,062.19	\$630.60	\$0.00	\$1,033.51	\$5,659.28	\$2,519.16	\$3,140.12
Project 804 COTTERAL PTO	\$7,862.84	\$750.05	\$0.00	\$1,164.43	\$7,448.46	\$2,280.15	\$5,168.31
Project 805 COTTERAL ACTIVITY	\$16,889.41	\$576.00	\$0.00	\$635.70	\$16,829.71	\$2,059.93	\$14,769.78
Project 806 COTTERAL FACULTY	\$392.46	\$74.75	\$0.00	\$0.00	\$467.21	\$0.00	\$467.21
Project 808 FOGARTY PARENTS ORG.	\$10,084.43	\$1,152.54	\$168.00	\$2,621.02	\$8,783.95	\$565.00	\$8,218.95
Project 809 FOGARTY ACTIVITY	\$17,070.60	\$13,738.13	(\$168.00)	\$2,510.20	\$28,130.53	\$10,633.49	\$17,497.04
Project 810 FOGARTY FACULTY	\$761.78	\$27.25	\$0.00	\$0.00	\$789.03	\$0.00	\$789.03
Project 812 GUES ACTIVITY	\$16,318.64	\$940.00	\$0.00	\$4,555.15	\$12,703.49	\$5,913.31	\$6,790.18
Project 813 GUES FACULTY	\$1,285.33	\$115.75	\$0.00	\$166.28	\$1,234.80	\$0.00	\$1,234.80
Project 815 GUES PARENTS ORG.	\$14,199.09	\$2,150.74	\$0.00	\$1,937.08	\$14,412.75	\$1,903.34	\$12,509.41
Project 816 GHS SPECIAL KIDS	\$51.65	\$0.00	\$0.00	\$0.00	\$51.65	\$0.00	\$51.65
Project 817 ART JUNIOR HIGH	\$333.05	\$17.25	\$0.00	\$0.00	\$350.30	\$352.52	(\$22.22)
Project 818 JH BUILDERS CLUB	\$577.54	\$0.00	\$0.00	\$0.00	\$577.54	\$0.00	\$577.54
Project 819 ATHLETICS JUNIOR HIGH	\$13,403.24	\$2,222.60	\$0.00	\$2,658.31	\$12,967.53	\$9,798.08	\$3,169.45
Project 820 GOLF JUNIOR HIGH	\$1,687.95	\$0.00	\$0.00	\$0.00	\$1,687.95	\$0.00	\$1,687.95
Project 821 FHA JUNIOR HIGH	\$1,236.33	\$0.00	\$0.00	\$30.40	\$1,205.93	\$67.20	\$1,138.73
Project 822 HONOR SOCIETY JR HIGH	\$1,345.29	\$0.00	\$0.00	\$0.00	\$1,345.29	\$200.00	\$1,145.29
Project 823 JR HIGH ACCOUNT	\$5,894.48	\$30.94	\$0.00	\$177.50	\$5,747.92	\$139.30	\$5,608.62
Project 824 JR HIGH FACULTY	\$1,370.26	\$5,202.30	\$0.00	\$280.30	\$6,292.26	\$759.00	\$5,533.26
Project 825 LIBRARY JR HIGH	\$3,471.73	\$2,911.67	\$0.00	\$0.00	\$6,383.40	\$2,000.00	\$4,383.40
Project 826 NJHS STATE PRESIDENT AC	\$6,271.79	\$1,340.00	\$0.00	\$0.00	\$7,611.79	\$479.37	\$7,132.42
Project 827 CHEERLEADERS JR HIGH	\$3,282.73	\$0.00	\$0.00	\$0.00	\$3,282.73	\$355.95	\$2,926.78
Project 830 STUCO JH	\$4,856.06	\$338.05	\$0.00	\$54.00	\$5,140.11	\$546.00	\$4,594.11
Project 831 T.S.A. JR HIGH	\$3,489.87	\$0.00	\$0.00	\$0.00	\$3,489.87	\$0.00	\$3,489.87
Project 832 YEARBOOK JR HIGH	\$2,408.24	\$464.00	\$0.00	\$0.00	\$2,872.24	\$0.00	\$2,872.24
Project 834 JR HIGH ACADEMIC TEAM	\$545.94	\$25.00	\$0.00	\$44.40	\$526.54	\$153.00	\$373.54
Project 850 ACADEMIC TEAM HS	\$214.50	\$0.00	\$0.00	\$0.00	\$214.50	\$0.00	\$214.50
Project 851 ART CLUB HS	\$5,464.94	\$50.00	\$0.00	\$242.78	\$5,272.16	\$521.63	\$4,750.53
Project 852 ATHLETICS HS	\$66,646.43	\$7,669.29	\$0.00	\$14,167.70	\$60,148.02	\$44,465.38	\$15,682.64
Project 853 HS CHEER	\$3,920.58	\$33.00	\$0.00	\$0.00	\$3,953.58	\$300.00	\$3,653.58
Project 855 TENNIS HS	\$7,274.53	\$2,336.25	(\$350.00)	\$559.42	\$8,701.36	\$6,938.69	\$1,762.67
Project 856 GHS LIBRARY	\$1,266.54	\$0.00	\$0.00	\$0.00	\$1,266.54	\$0.00	\$1,266.54
Project 857 YOUTH & GOVERNMENT HS	\$1,758.35	\$207.00	\$0.00	\$455.42	\$1,509.93	\$930.00	\$579.93
Project 858 GHS Link Crew	\$186.29	\$0.00	\$0.00	\$0.00	\$186.29	\$0.00	\$186.29
Project 859 BAND (OPERATING) HS	\$23,324.09	\$5,499.85	\$0.00	\$5,547.11	\$23,276.83	\$42,259.00	(\$18,982.17)
Project 860 CLASS OF 2016 HS	\$3,457.25	\$245.00	\$0.00	\$0.00	\$3,702.25	\$500.00	\$3,202.25
Project 861 CLASS OF 2017 HS	\$3,478.49	\$35.00	\$0.00	\$0.00	\$3,513.49	\$0.00	\$3,513.49
Project 862 CLASS OF 2018 HS	\$2,394.17	\$0.00	\$0.00	\$0.00	\$2,394.17	\$0.00	\$2,394.17
Project 865 CLASS OF 2012 HS	\$428.87	\$0.00	\$0.00	\$0.00	\$428.87	\$0.00	\$428.87
Project 866 CLASS OF 2013 HS	\$1,169.15	\$0.00	\$0.00	\$0.00	\$1,169.15	\$0.00	\$1,169.15
Project 867 CLASS OF 2014 HS	\$509.26	\$0.00	\$0.00	\$0.00	\$509.26	\$0.00	\$509.26
Project 868 CLASS OF 2015	\$10,108.36	\$50.00	\$0.00	\$0.00	\$10,158.36	\$0.00	\$10,158.36
Project 869 ENGLISH CLUB	\$1,734.90	\$0.00	\$0.00	\$118.42	\$1,616.48	\$231.58	\$1,384.90
Project 870 COURTESY COMMITTEE HS	\$1,055.86	\$20.00	\$0.00	\$77.13	\$998.73	\$572.87	\$425.86
Project 873 SPEECH HS	\$829.47	\$364.86	\$0.00	\$0.00	\$1,194.33	\$0.00	\$1,194.33
Project 874 FACULTY LOUNGE HS	\$1,083.66	\$47.25	\$0.00	\$0.00	\$1,130.91	\$100.00	\$1,030.91
Project 876 FFA 4H BOOSTER CLUB HS	\$60,758.88	\$12,419.59	\$0.00	\$16,239.91	\$56,938.56	\$4,917.37	\$52,021.19
Project 877 FFA HS	\$20,297.61	\$1,624.00	\$0.00	\$11,459.86	\$10,461.75	\$10,778.97	(\$317.22)
Project 878 FCCLA (FHA) HS	\$1,947.37	\$259.50	\$0.00	\$305.21	\$1,901.66	\$182.00	\$1,719.66
Project 879 FOREIGN LANGUAGE SPAN	\$1,779.14	\$585.00	\$0.00	\$855.39	\$1,508.75	\$69.61	\$1,439.14
Project 882 GUTHRIE RUNNING CLUB H	\$3,997.30	\$0.00	\$0.00	\$543.64	\$3,453.66	\$1,736.36	\$1,717.30
Project 883 HERITAGE CLUB HS	\$1,248.40	\$0.00	\$0.00	\$64.80	\$1,183.60	\$60.20	\$1,123.40
Project 884 HIGH SCHOOL ACCOUNT	\$18,001.49	\$436.54	\$0.00	\$783.15	\$17,654.88	\$3,095.13	\$14,559.75
Project 886 HONOR SOCIETY HS	\$1,937.50	\$136.00	\$0.00	\$0.00	\$2,073.50	\$0.00	\$2,073.50
Project 888 JOURNALISM HS	\$387.30	\$0.00	\$0.00	\$0.00	\$387.30	\$0.00	\$387.30
Project 889 KEY CLUB HS	\$367.10	\$0.00	\$0.00	\$0.00	\$367.10	\$0.00	\$367.10
Project 893 MU ALPHA THETA HS	\$746.21	\$0.00	\$0.00	\$0.00	\$746.21	\$175.00	\$571.21
Project 894 JCLC SUMMER CAMP	\$12,165.58	\$0.00	\$0.00	\$12,165.58	\$0.00	\$0.00	\$0.00
Project 895 JROTC HS	\$7,701.19	\$765.00	\$0.00	\$50.00	\$8,416.19	\$350.00	\$8,066.19
Project 896 S.A.D.D. HS	\$40.02	\$0.00	\$0.00	\$0.00	\$40.02	\$0.00	\$40.02
Project 897 SOCCER CLUB HS	\$1,457.04	\$3,979.65	\$0.00	\$977.00	\$4,459.69	\$243.60	\$4,216.69

**GUTHRIE PUBLIC SCHOOLS**  
**Custodians Analysis**  
**SCHOOL ACTIVITY FNDS**

Report Options: As Of Date: 02/2015; Time Frame: For Month; Field Order: Project; Group Totals: ; Page Break: No

	Begin Balance	Receipts	Adjusting Entries	Checks	Cash End Balance	Unpaid Purchase Orders	End Balance
Project 898 SCIENCE CLUB HS	\$8,221.12	\$1,733.81	\$0.00	\$1,779.81	\$8,175.12	\$244.31	\$7,930.81
Project 899 STUDENT COUNCIL HS	\$12,430.41	\$0.00	\$0.00	\$1,699.50	\$10,730.91	\$1,200.00	\$9,530.91
Project 900 CAMPUS BEAUTIFICATION I	\$10,098.88	\$125.00	\$0.00	\$111.00	\$10,112.88	\$2,166.50	\$7,946.38
Project 902 VOCAL HS	\$4,548.32	\$3,264.00	\$0.00	\$1,804.20	\$6,008.12	\$3,504.63	\$2,503.49
Project 904 YEARBOOK HS	\$21,873.80	\$1,435.00	\$0.00	\$117.21	\$23,191.59	\$612.00	\$22,579.59
Project 907 HS MEMORIAL FUND	\$73.92	\$0.00	\$0.00	\$0.00	\$73.92	\$0.00	\$73.92
Project 908 VOCAL TRIP ACCOUNT HS	\$440.94	\$0.00	\$0.00	\$0.00	\$440.94	\$0.00	\$440.94
Project 911 FFA BUILDING FUND	\$99,700.00	\$11,700.00	\$0.00	\$0.00	\$111,400.00	\$0.00	\$111,400.00
Project 912 GHS BUSINESS PROF OF AI	\$597.44	\$0.00	\$0.00	\$0.00	\$597.44	\$0.00	\$597.44
Project 913 DRAMA HS	\$553.35	\$3,538.50	\$0.00	\$167.00	\$3,924.85	\$3,206.20	\$718.65
Project 921 BANQUET ACCOUNT	\$309.01	\$0.00	\$0.00	\$0.00	\$309.01	\$0.00	\$309.01
Project 922 COURTESY COMMITTEE AD	\$228.87	\$0.00	\$0.00	\$0.00	\$228.87	\$0.00	\$228.87
Project 925 GENERAL FUND REFUND	\$5,917.12	\$162.60	\$0.00	\$0.00	\$6,079.72	\$11.00	\$6,068.72
Project 927 HALL OF FAME BANQUET	\$736.17	\$0.00	\$0.00	\$0.00	\$736.17	\$0.00	\$736.17
Project 929 SPECIAL OLYMPICS	\$20,569.99	\$1,980.00	\$0.00	\$351.80	\$22,198.19	\$16,323.20	\$5,874.99
Project 930 DISTRICT ELEM. PTO	\$175.34	\$0.00	\$0.00	\$0.00	\$175.34	\$0.00	\$175.34
Project 932 SUMMER SCHOOL HS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Project 933 FAVER C&C	\$449.63	\$15.90	\$0.00	\$0.00	\$465.53	\$0.00	\$465.53
Project 934 TRANSPORTATION C&C	\$3,746.49	\$1,095.00	\$0.00	\$904.71	\$3,936.78	\$1,612.10	\$2,324.68
Project 935 VENDING MACHINE ADMIN	\$327.25	\$31.45	\$0.00	\$0.00	\$358.70	\$198.27	\$160.43
Project 936 GUES HONOR CHOIR	\$134.00	\$1,470.00	\$0.00	\$1,480.00	\$124.00	\$0.00	\$124.00
Project 937 FAVER ACTIVITY	\$30.80	\$0.00	\$350.00	\$54.99	\$325.81	\$0.00	\$325.81
Project 938 NATIVE AMERICAN PARENT	\$205.72	\$0.00	\$0.00	\$0.00	\$205.72	\$0.00	\$205.72
Project 940 ADMINISTRATION MISC	\$7,744.48	\$375.32	\$0.00	\$45.73	\$8,074.07	\$2,105.87	\$5,968.20
Project 942 C.N. CLEARING ACCT	\$110.00	\$6,154.59	\$0.00	\$5,839.59	\$425.00	\$3,900.41	(\$3,475.41)
<b>Grand Total</b>	<b>\$614,802.73</b>	<b>\$102,696.82</b>	<b>\$0.00</b>	<b>\$97,238.29</b>	<b>\$620,261.26</b>	<b>\$196,043.30</b>	<b>\$424,217.96</b>

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

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

**FOR THE YEAR ENDED JUNE 30, 2014**

**---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>	\$ 2,745,439	\$ ( 359,891)
<b>Building Fund:</b>	\$ 675,015	\$ ( 36,230)
<b>Child Nutrition Fund:</b>	\$ 151,091	\$ ( 51,594)
<b>School Age Care Fund:</b>	\$ 78,861	\$ 23,859
<b>Sinking Fund:</b>	\$ 81,054	\$ 16,330
<b>Gifts &amp; Endowment Fund:</b>	\$ 21,334	\$ 1,186
<b>Insurance Fund:</b>	\$ 63,440	\$ 1,225
<b>Activity Fund:</b>	\$ 355,790	\$ 54,593

<b>Federal Financial Assistance Receivable:</b>	<b>prior year:</b>	\$ 668,888.90
	<b>this year:</b>	\$ 572,207.43

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

**ANNUAL FINANCIAL REPORT**  
**INDEPENDENT SCHOOL DISTRICT NO. 1**  
**GUTHRIE PUBLIC SCHOOL DISTRICT**  
**LOGAN COUNTY, OKLAHOMA**  
**JULY 1, 2013 TO JUNE 30, 2014**

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

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GUTHRIE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. I  
LOGAN COUNTY, OKLAHOMA  
JULY 1, 2013 TO JUNE 30, 2014

SCHOOL DISTRICT BOARD MEMBERS

Janna Pierson  
Tom Holtz  
Gail Davis  
Travis Sallee  
Sharon Watts  
Terry Pennington  
Orville Cornelius – July 1, 2013 to March 10, 2014  
Jennifer Bennett Johnson – March 10, 2014 to June 30, 2014

SUPERINTENDENT OF SCHOOL DISTRICT

Dr. Mike Simpson

CLERK OF THE BOARD

Sharon Watts

SCHOOL DISTRICT TREASURER

Donna Scheihing

# **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**

February 18, 2015

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

### **Report on the Financial Statements**

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2014, as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

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

As discussed in Note 1, these financial statements were prepared by the District, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonable determined, are presumed to be material.



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

In our opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2014, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

## **Opinions on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balance arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2014, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

## **Other Matters**

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

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

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

In accordance with Government Auditing Standards, we have also issued our report dated February 18, 2015 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and to other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards In considering the District’s internal control over financial reporting and compliance.



Putnam & Company, PLLC

## **COMBINED FINANCIAL STATEMENTS**

**GUTHRIE SCHOOL DISTRICT NO. 1**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINED STATEMENT OF ASSETS AND LIABILITIES**  
**(ALL FUND TYPES AND ACCOUNT GROUPS) - REGULATORY BASIS**  
**JUNE 30, 2014**

	Governmental Fund Types			Fiduciary Fund Types	Account Groups		Totals
	General	Special Revenue	Debt Service	Trust and Agency	Fixed Assets	General Long-Term Debt	(Memorandum Only)
<b>ASSETS</b>							
Cash and Cash Equivalents	\$4,878,566	1,133,853	81,054	467,956			6,561,429
Amount available in Debt Service Fund						7,562	7,562
Land, Equipment, Vehicles & Buildings					22,612,552		22,612,552
Accumulated Depreciation					(11,850,018)		(11,850,018)
<b>Total Assets</b>	<b>4,878,566</b>	<b>1,133,853</b>	<b>81,054</b>	<b>467,956</b>	<b>10,762,534</b>	<b>7,562</b>	<b>17,331,525</b>
<b>LIABILITIES</b>							
Warrants Payable	1,088,426	70,372		27,392			1,186,190
Capital Lease Obligations Payable						7,562	7,562
General Obligation Bonds Payable							0
Interest Payable on Bonds							0
<b>Total Liabilities</b>	<b>1,088,426</b>	<b>70,372</b>	<b>0</b>	<b>27,392</b>	<b>0</b>	<b>7,562</b>	<b>1,193,752</b>
<b>FUND EQUITY</b>							
Fund Balances:							
Reserved for Encumbrances	1,044,701	158,514					1,203,215
Designated for Debt Service			81,054				81,054
Designated for Student Activities				355,790			355,790
Fund Balance	2,745,439	904,967		84,774	10,762,534		14,497,714
<b>Total Fund Balance</b>	<b>3,790,140</b>	<b>1,063,481</b>	<b>81,054</b>	<b>440,564</b>	<b>10,762,534</b>	<b>0</b>	<b>16,137,773</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,878,566</b>	<b>1,133,853</b>	<b>81,054</b>	<b>467,956</b>	<b>10,762,534</b>	<b>7,562</b>	<b>17,331,525</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, 2014**

	Governmental Fund Types			Fiduciary Fund Types	Totals
	General	Special Revenue	Debt Service	Trust and Agency	(Memorandum Only)
<b>REVENUES:</b>					
Local Sources	\$4,895,117	1,114,480	16,330	1,012,072	7,037,999
Intermediate Sources	752,268	33			752,301
State Sources	14,369,924	183,558			14,553,482
Federal Sources	1,787,055	965,035			2,752,090
<b>Total Revenues</b>	<b>21,804,364</b>	<b>2,263,106</b>	<b>16,330</b>	<b>1,012,072</b>	<b>25,095,872</b>
<b>EXPENDITURES:</b>					
Instruction	12,266,256				12,266,256
Support Services	9,995,723	568,877			10,564,600
Non-Instructional Services	118,297	1,513,852		954,568	2,586,717
Facilities Acquisition & Construction Services		130,551			130,551
Other Outlays	18,672	119,403			138,075
Other Uses				500	500
Repayments		678			678
<b>DEBT SERVICE</b>					
Bonds Paid					0
Coupons Paid					0
<b>Total Expenditures</b>	<b>22,398,948</b>	<b>2,333,361</b>	<b>0</b>	<b>955,068</b>	<b>25,687,377</b>
Revenues Over (Under) Expenditures	(594,584)	(70,255)	16,330	57,004	(591,505)
<b>OTHER FINANCING SOURCES (USES):</b>					
Estopped Warrants	4,130	105			4,235
Deobligation of Prior Year Funds	20,871	4,807			25,678
Return of Assets	209,692	1,378			211,070
<b>Total Other Financing Sources (Uses)</b>	<b>234,693</b>	<b>6,290</b>	<b>0</b>	<b>0</b>	<b>240,983</b>
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(359,891)	(63,965)	16,330	57,004	(350,522)
Fund Balance, Beginning of Year	3,105,330	968,932	64,724	383,560	4,522,546
Fund Balance, End of Year	<u>\$2,745,439</u>	<u>904,967</u>	<u>81,054</u>	<u>440,564</u>	<u>4,172,024</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 - REGULATORY BASIS)  
 GENERAL FUND AND BUDGETED SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

	General Fund			Special Revenue Funds			
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>							
Local Sources	\$4,237,505	4,895,117	657,612	989,020	1,023,036	1,114,480	91,444
Intermediate Sources	706,874	752,268	45,394			33	33
State Sources	13,636,937	14,369,924	732,987	132,453	145,132	183,558	38,426
Federal Sources	1,504,541	1,787,055	282,514	825,774	963,484	965,035	1,551
Total Revenues	20,085,857	21,804,364	1,718,507	1,947,247	2,131,652	2,263,106	131,454
<b>EXPENDITURES :</b>							
Instruction	12,474,816	12,266,256	208,560				0
Support Services	10,568,361	9,955,723	612,638	1,335,629	1,335,629	568,877	766,752
Non-Instructional Services	119,900	118,297	1,603	1,329,880	1,514,285	1,513,852	433
Facilities Acquisition & Construction Services	4,330		4,330	130,570	130,570	130,551	19
Other Outlays	23,780	18,672	5,108	119,410	119,410	119,403	7
Other Uses			0				0
Repayments			0	690	690	678	12
Total Expenditures	23,191,187	22,358,948	832,239	2,916,179	3,100,584	2,333,361	767,223
Revenues Over (Under) Expenditures	(3,105,330)	(554,584)	2,550,746	(968,932)	(968,932)	(70,255)	898,677
<b>OTHER FINANCING SOURCES (USES):</b>							
Estopped Warrants		4,130	4,130			105	105
Deobligation of Prior Year Funds		20,871	20,871			4,807	4,807
Return of Assets		209,692	209,692			1,378	1,378
Total Other Financing Sources (Uses)	0	234,693	234,693	0	0	6,290	6,290
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(3,105,330)	(319,891)	2,785,439	(968,932)	(968,932)	(63,965)	904,967
Fund Balance, Beginning of Year	3,105,330	3,105,330	0	968,932	968,932	968,932	0
Fund Balance, End of Year	\$0	2,785,439	2,785,439	0	0	904,967	904,967

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

## **NOTES TO FINANCIAL STATEMENTS**

**GUTHRIESCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**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, 2014**

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.

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.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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.

**GUTHRIESCHOOL DISTRICT NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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, 2014**

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

Inventories – The value of consumable inventories at June 30, 2014 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, 2014**

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

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

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

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

**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, 2014, 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.

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**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, 2014, the District had no concentration of credit risk as defined above.

**3. INTERFUND RECEIVABLES AND PAYABLES**

There were no Interfund receivables or payables at June 30, 2014.

**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, 2013	Additions/ Disposals	Transfers	Balance June 30, 2014
Buildings & Structures	\$ 18,977,258	89,312		19,066,570
Vehicles	2,573,010	76,342		2,649,352
Equipment	596,238	300,392		896,630
Accumulated Deprec.	( 11,212,421)	( 637,597)		( 11,850,018)
<b>Net Assets</b>	<b>\$ 10,934,085</b>	<b>(171,551)</b>		<b>10,762,534</b>

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**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, 2014:

	<u>Bonds Payable</u>	<u>Capital Leases</u>	<u>Total</u>
Balance, July 1, 2013	\$ 0	240,164	\$ 240,164
Additions		0	0
Retirements	0	232,602	232,602
Balance, June 30, 2014	<u>\$ 0</u>	<u>7,562</u>	<u>\$ 7,562</u>

A brief description of the outstanding long-term debt at June 30, 2014 is set forth below:

Capital Leases

Lease purchase for copiers, original issue \$137,000 dated September 14, 2009, interest rate of 4.25%, due in annual principal and interest installments of \$2,542.76 beginning October 14, 2009, with the final payment due September 14, 2014

\$ 7,562

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>
2015	<u>\$ 7,562</u>	<u>\$ 66</u>	<u>\$ 7,628</u>
	<u>\$ 7,562</u>	<u>\$ 66</u>	<u>\$ 7,628</u>

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**6. EMPLOYEE RETIREMENT SYSTEM**

Basis of Accounting

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

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

Basis of Accounting

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

Funding Policy

A participant with five years of creditable service may retire with a normal retirement allowance at the age of sixty-two (62) or with reduced benefits as early as age fifty-five (55). The normal retirement allowance paid monthly for life and then to beneficiaries, if certain options are exercised, equals two percent of the average of the highest three earning years of contributory service multiplied by the number of years of credited service. A participant leaving employment before attaining retirement age, but completing ten years of service, may elect to vest his/her accumulated contributions and defer receipt of a retirement annuity until a later date. When a participant dies in active service and has completed ten years of credited service, the beneficiary is entitled to a death benefit of \$18,000.00 and the participant's contributions plus interest. If the beneficiary is a surviving spouse, the surviving spouse may, in lieu of the death benefit elect to receive, subject to the surviving spousal options, the participant's retirement benefits accrued at the time of death. The contribution rates for the Districts, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. Employers' contribution of applicable earnings was 9.5% for the fiscal year ended June 30, 2014.

**GUTHRIE SCHOOL DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**6. EMPLOYEE RETIREMENT SYSTEM**

Annual Pension Cost

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

	<u>Total Payroll</u>	<u>Contributions</u>
2013-14	\$13,943,487.	\$ 1,205,348.
2012-13	\$13,523,692.	\$ 1,284,750.
2011-12	\$13,131,441.	\$ 1,245,121.

**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 February 18, 2015, which is the date the financial statements were issued.



**OTHER SUPPLEMENTARY INFORMATION**

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS  
SPECIAL REVENUE FUNDS  
JUNE 30, 2014**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SCHOOL AGE CARE FUND</u>	<u>TOTALS (Memorandum Only)</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$822,590	228,998	82,265	1,133,853
Total Assets	\$822,590	228,998	82,265	1,133,853
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	\$4,062	62,906	3,404	70,372
Total Liabilities	4,062	62,906	3,404	70,372
Fund Equity:				
Reserved for Encumbrances	143,513	15,001		158,514
Fund Balance	675,015	151,091	78,861	904,967
Total Fund Equity	818,528	166,092	78,861	1,063,481
Total Liabilities and Fund Equity	\$822,590	228,998	82,265	1,133,853

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, 2014**

	BUILDING FUND	CHILD NUTRITION FUND	SCHOOL AGE CARE FUND	TOTALS (Memorandum Only)
Revenues:				
Local Sources	\$679,044	345,397	90,039	1,114,480
Intermediate Sources	33			33
State Sources	3,857	149,578	30,123	183,558
Federal Sources		965,035		965,035
<b>Total Revenues Collected</b>	<u>682,934</u>	<u>1,460,010</u>	<u>120,162</u>	<u>803,096</u>
Expenditures:				
Support Services	568,877			568,877
Non-Instructional Services	22,986	1,394,563	96,303	1,513,852
Facilities Acquisition	130,551			130,551
Other Outlays		119,403		119,403
Repayments		678		678
<b>Total Expenditures</b>	<u>722,414</u>	<u>1,514,644</u>	<u>96,303</u>	<u>2,333,361</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(39,480)</u>	<u>(54,634)</u>	<u>23,859</u>	<u>(70,255)</u>
Other Financing Sources (Uses):				
Return of Assets		1,378		1,378
Estopped Warrants		105		105
Deobligation of Prior Year Funds	3,250	1,557		4,807
<b>Total Other Financing Sources (Uses):</b>	<u>3,250</u>	<u>3,040</u>	<u>0</u>	<u>6,290</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(36,230)</u>	<u>(51,594)</u>	<u>23,859</u>	<u>(63,965)</u>
<b>Fund Balance, Beginning of Year</b>	<u>711,245</u>	<u>202,685</u>	<u>55,002</u>	<u>968,932</u>
<b>Fund Balance, End of Year</b>	<u><u>\$675,015</u></u>	<u><u>151,091</u></u>	<u><u>78,861</u></u>	<u><u>904,967</u></u>

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014**

	Building Fund			Child Nutrition Fund				School Age Care Fund		
	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>										
Local Sources	\$605,358	679,044	73,686	302,757	336,773	345,397	8,624	80,905	90,039	9,134
Intermediate Sources		33	33				0			0
State Sources		3,857	3,857	119,157	131,836	149,578	17,742	13,296	30,123	16,827
Federal Sources			0	825,774	963,484	965,035	1,551			0
<b>Total Revenues</b>	<b>605,358</b>	<b>682,934</b>	<b>77,576</b>	<b>1,247,688</b>	<b>1,432,093</b>	<b>1,460,010</b>	<b>27,917</b>	<b>94,201</b>	<b>120,162</b>	<b>25,961</b>
<b>EXPENDITURES :</b>										
Support Services	1,163,043	568,877	594,166	119,773	119,773		119,773	52,813		52,813
Operation of Non-Instructional Services	22,990	22,986	4	1,210,500	1,394,905	1,394,563	342	96,390	96,303	87
Facilities Acquisition & Construction Services	130,570	130,551	19				0			0
Other Outlays			0	119,410	119,410	119,403	7			0
Repayments			0	690	690	678	12			0
<b>Total Expenditures</b>	<b>1,316,603</b>	<b>722,414</b>	<b>594,189</b>	<b>1,450,373</b>	<b>1,634,778</b>	<b>1,514,644</b>	<b>120,134</b>	<b>149,203</b>	<b>96,303</b>	<b>52,900</b>
Revenues Over (Under) Expenditures	(711,245)	(39,480)	671,765	(202,685)	(202,685)	(54,634)	148,051	(55,002)	23,859	78,861
<b>OTHER FINANCING SOURCES (USES):</b>										
Return of Assets			0			1,378	1,378			0
Escrowed Warrants			0			105	105			0
Deobligation of Prior Year Funds		3,250	3,250			1,557	1,557			0
Total Other Financing Sources (Uses)	0	3,250	3,250	0	0	3,040	3,040	0	0	0
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(711,245)	(36,230)	675,015	(202,685)	(202,685)	(51,594)	151,091	(55,002)	23,859	78,861
Fund Balance, Beginning of Year	711,245	711,245	0	202,685	202,685	202,685	0	55,002	55,002	0
Fund Balance, End of Year	\$0	675,015	675,015	0	0	151,091	151,091	0	78,861	78,861

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
COMBINING STATEMENT OF ASSETS AND LIABILITIES - REGULATORY BASIS  
TRUST AND AGENCY FUNDS  
JUNE 30, 2014**

	<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>\$21,334</u>	<u>63,440</u>	<u>383,182</u>	<u>467,956</u>
 Total Assets	 <u><u>\$21,334</u></u>	 <u><u>63,440</u></u>	 <u><u>383,182</u></u>	 <u><u>467,956</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Warrants Outstanding	<u>\$0</u>	<u>          </u>	<u>27,392</u>	<u>27,392</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>	 <u>27,392</u>	 <u>27,392</u>
 Fund Equity:				
Reserved for Encumbrances				0
Fund Balance	<u>21,334</u>	<u>63,440</u>	<u>355,790</u>	<u>440,564</u>
 Total Fund Equity	 <u>21,334</u>	 <u>63,440</u>	 <u>355,790</u>	 <u>440,564</u>
 Total Liabilities and Fund Equity	 <u><u>\$21,334</u></u>	 <u><u>63,440</u></u>	 <u><u>383,182</u></u>	 <u><u>467,956</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, 2014**

	<u>GIFTS &amp; ENDOWMENTS FUND</u>	<u>INSURANCE FUND</u>	<u>ACTIVITY FUND</u>	<u>TOTALS (Memorandum Only)</u>
Revenues:				
Local Sources	<u>\$1,686</u>	<u>1,225</u>	<u>1,009,161</u>	<u>1,012,072</u>
Total Revenues Collected	<u>1,686</u>	<u>1,225</u>	<u>1,009,161</u>	<u>1,012,072</u>
Expenditures:				
Support Services				0
Operation of Non instructional Services			954,568	954,568
Other Uses	<u>500</u>			<u>500</u>
Total Expenditures	<u>500</u>	<u>0</u>	<u>954,568</u>	<u>955,068</u>
Excess of Revenues Over Expenditures	1,186	1,225	54,593	57,004
Other Financing Sources (Uses):				
Deobligation of Prior Year Funds				<u>0</u>
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,186	1,225	54,593	57,004
Fund Balance, Beginning of Year	<u>20,148</u>	<u>62,215</u>	<u>301,197</u>	<u>383,560</u>
Fund Balance, End of Year	<u><u>\$21,334</u></u>	<u><u>63,440</u></u>	<u><u>355,790</u></u>	<u><u>440,564</u></u>

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

**GUTHRIE SCHOOL DISTRICT NO. 42**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS**  
**JULY 1, 2013 TO JUNE 30, 2014**

	<u>Balance</u> <u>7/01/13</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/14</u>
Central Faculty	\$690.15	313.00	0.00	725.55	277.60
Central Activity	3,986.59	32,511.47	(13.95)	29,663.36	6,820.75
Central PTO	4,405.28	10,308.04	(300.00)	8,484.31	5,929.01
Cotteral PTO	9,019.75	9,861.76	0.00	15,618.71	3,262.80
Cotteral Activity	16,788.48	44,513.78	13.95	48,854.09	12,462.12
Cotteral Faculty	381.76	248.75	0.00	0.00	630.51
Fogarty Parents Org	5,324.19	12,459.99	0.00	13,488.28	4,295.90
Fogarty Activity	11,079.37	58,821.13	(475.00)	48,376.06	21,049.44
Fogarty Faculty	394.33	479.50	0.00	188.30	685.53
Gues Activity	20,143.90	72,008.10	(221.25)	70,822.55	21,108.20
Gues Faculty	470.39	1,886.50	0.00	1,265.25	1,091.64
Gues Parents Org	12,691.14	15,486.71	0.00	19,044.90	9,132.95
GHS Special Kids	18.05	120.00	0.00	86.40	51.65
Art Junior High	948.63	1,167.50	0.00	1,835.37	280.76
JH Builders Club	580.38	716.00	(272.00)	597.12	427.26
Athletics Junior High	345.46	26,681.46	479.41	20,968.76	6,537.57
Golf Junior High	1,535.63	3,556.00	0.00	3,403.68	1,687.95
FHA Junior high	195.69	4,689.00	0.00	4,537.23	347.46
Honor Society Jr High	1,107.05	1,775.00	0.00	1,321.76	1,560.29
Jr High Account	1,583.11	8,375.98	0.00	8,406.63	1,552.46
Jr High Faculty	2,169.37	3,038.20	0.00	3,361.79	1,845.78
Library Jr High	2,656.61	4,578.12	272.00	4,190.39	3,316.34
NJHS State President	0.00	8,093.78	0.00	0.00	8,093.78
Cheerleaders Jr High	4,118.79	560.10	(10.00)	2,841.25	1,827.64
Stuco Jr High	2,104.70	7,486.55	0.00	5,104.54	4,486.71
T.S.A. Jr High	1,143.22	10,154.04	0.00	7,604.58	3,692.68
Yearbook Jr High	4,048.78	4,333.45	0.00	5,195.42	3,186.81
Jr High Academic Team	410.79	852.25	0.00	703.24	559.80
Jr High Football Boosters	479.41	0.00	(479.41)	0.00	0.00
Academic Team HS	344.50	0.00	0.00	132.80	211.70
Art Club HS	6,190.35	2,323.96	0.00	2,651.44	5,862.87
Athletics HS	36,047.91	190,974.69	377.21	193,537.13	33,862.68
HS Cheer	3,858.16	13,943.90	(10.00)	16,350.68	1,441.38
Tennis Booster HS	5,389.01	16,960.23	0.00	15,855.45	6,493.79
GHS Library	516.86	1,251.59	0.00	1,015.23	753.22
Youth & Government HS	1,357.81	1,645.25	0.00	1,795.71	1,207.35
GHS Link Crew	269.71	535.00	0.00	469.42	335.29
Band (Operating) HS	8,353.94	25,125.51	(100.00)	23,977.36	9,402.09
Class of 2016 HS	590.94	2,380.00	0.00	1,213.10	1,757.84
Class of 2017 HS	0.00	2,716.00	(40.00)	1,156.69	1,519.31
Class of 2011 HS	185.16	0.00	0.00	185.16	0.00
Class of 2010 HS	912.79	0.00	0.00	912.79	0.00

**GUTHRIE SCHOOL DISTRICT NO. 42**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS**  
**JULY 1, 2013 TO JUNE 30, 2014**

	<u>Balance</u> <u>7/01/13</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/14</u>
Class of 2012 HS	2,330.92	0.00	0.00	402.05	1,928.87
Class of 2013 HS	1,169.15	0.00	0.00	0.00	1,169.15
Class of 2014 HS	4,625.11	7,300.00	0.00	10,215.85	1,709.26
Class of 2015	2,340.02	10,030.00	(20.00)	6,733.42	5,616.60
English Club	917.51	1,893.00	0.00	1,397.15	1,413.36
Courtesy Committee HS	359.64	255.00	0.00	339.17	275.47
Speech HS	494.05	205.90	0.00	351.80	348.15
Faculty Lounge HS	462.52	815.25	0.00	399.59	878.18
FFA 4H Booster Club HS	13,094.99	31,193.76	(1,500.00)	20,261.83	22,526.92
FFA HS	11,797.79	53,487.66	200.00	52,372.19	13,113.26
FCCLA (FHA) HS	1,165.72	29,750.80	(4,389.00)	23,880.58	2,646.94
Foreign Language Span	967.07	2,018.50	0.00	2,321.08	664.49
GHS Extra Base Club HS	3,530.66	801.81	0.00	4,332.47	0.00
Guthrie Running Club HS	3,881.38	0.00	0.00	1,783.08	2,098.30
Heritage Club HS	537.46	918.50	0.00	1,146.98	308.98
High School Account	15,350.23	15,475.93	4,389.00	15,957.73	19,257.43
Honor Society HS	1,955.70	1,991.00	(200.00)	1,724.20	2,022.50
Journalism HS	162.30	225.00	0.00	0.00	387.30
Key Club HS	415.45	404.03	0.00	388.96	430.52
Guthrie Mat Club HS	377.21	0.00	(377.21)	0.00	0.00
Mu Alpha Theta HS	601.21	195.00	0.00	176.00	620.21
JCLC Summer Camp	0.00	4,080.00	0.00	0.00	4,080.00
JROTC HS	3,213.98	15,826.68	(20.00)	6,230.05	12,790.61
S.A.D.D. HS	40.02	0.00	0.00	0.00	40.02
Soccer Booster Club HS	622.89	1,772.30	0.00	1,112.65	1,282.54
Science Club HS	2,779.21	6,518.35	0.00	5,704.17	3,593.39
Student Council HS	14,794.87	26,049.68	421.25	26,734.45	14,531.35
Campus Beautification	7,130.18	6,034.00	0.00	5,747.27	7,416.91
Vocal HS	515.37	8,252.00	775.00	8,296.79	1,245.58
Yearbook HS	426.61	29,990.26	0.00	23,610.41	6,806.46
Hs Memorial Fund	73.92	0.00	0.00	0.00	73.92
Vocal Trip Account HS	121.04	12,963.00	0.00	12,643.10	440.94
FFA Building Fund	1,500.00	0.00	1,500.00	0.00	3,000.00
GHS Business Prof of A	597.44	0.00	0.00	0.00	597.44
Drama HS	801.07	2,688.16	0.00	2,664.92	824.31
Banquet Account	309.01	0.00	0.00	0.00	309.01
Courtesy Committee Ad	43.87	220.00	0.00	225.00	38.87
General Fund Refund	0.00	9,453.12	0.00	9,453.12	0.00
Hall of Fame Banquet	736.17	0.00	0.00	0.00	736.17
Special Olympics	22,209.08	21,523.59	0.00	21,357.43	22,375.24
District Elem PTO	462.67	0.00	0.00	287.33	175.34
Summer School HS	0.00	10,185.00	0.00	10,185.00	0.00
Faver C&C	284.58	67.30	34.75	0.00	386.63



**GUTHRIE SCHOOL DISTRICT NO. 42**  
**LOGAN COUNTY, OKLAHOMA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**REGULATORY BASIS - ACTIVITY FUND - GUTHRIE PUBLIC SCHOOLS**  
**JULY 1, 2013 TO JUNE 30, 2014**

	<u>Balance</u> <u>7/01/13</u>	<u>Deposits</u>	<u>Transfers</u>	<u>Disbursed</u>	<u>Balance</u> <u>6/30/14</u>
Transportation C&C	2,726.99	5,871.85	0.00	4,974.81	3,624.03
Vending Machine Admin	342.68	541.95	0.00	646.43	238.20
Gues Honor Choir	308.01	1,660.40	0.00	1,619.44	348.97
Faver Activity	34.75	41.00	(34.75)	0.00	41.00
Native American Parent	205.72	0.00	0.00	0.00	205.72
Administration Misc	963.53	5,598.10	0.00	3,017.58	3,544.05
School Age Care	578.77	0.00	0.00	0.00	578.77
C.N. Clearing Acct	0.00	62,379.85	0.00	62,379.85	0.00
S.A.C. Clearing Acct	0.00	17,551.75	0.00	17,551.75	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL</b>	<b><u>\$301,196.66</u></b>	<b><u>1,009,161.77</u></b>	<b><u>0.00</u></b>	<b><u>954,568.16</u></b>	<b><u>355,790.27</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, 2014**

	Project Code	Federal CFDA Number	Program or Award Amount	Cash/ Beginning Balance at July 1, 2013	Federal Receipts	Federal Expenditures Direct Costs	Indirect Costs	Cash/ Ending Balance at June 30, 2014
<b>Direct Funding</b>								
Title IX Indian Education	561	84.060	\$53,675.00		51,774.41	53,675.00		(1,900.59)
Title IX Indian Education - Prior Year	799	84.060		(7,719.54)	7,719.54			0.00
ROTC	771	12.000	78,288.33		78,288.33	78,288.33		0.00
Sub-total			131,963.33	(7,719.54)	137,782.28	131,963.33	0.00	(1,900.59)
<b>U.S. Department of Education</b>								
Passed through the Department of Education:								
Title I	511	84.010	621,567.48		394,359.04	664,353.40	21,213.07	(291,207.43)
Title I - Prior Year	799	84.010		(181,542.76)	181,542.76			0.00
Title II Transferability	511	84.367	76,000.00		76,000.00	76,000.00		0.00
Title I - CAC	786	84.010	30,789.67		29,809.20	30,789.67		(980.47)
Title I - CAC - Prior Year	799	84.010		(2,391.92)	2,391.92			0.00
Title I Cluster			728,357.15	(181,542.76)	684,102.92	771,143.07	21,213.07	(292,187.90)
Title II, Part A	541	84.367	49,323.93		25,429.49	25,546.47	765.14	(882.12)
Title II - Prior Year	799	84.367		(25,207.64)	25,207.64			0.00
Title II - CAC	786	84.367	5,701.42		257.34	5,701.42		(5,444.08)
Title II - CAC - Prior Year	799	84.367		(4,323.30)	4,323.30			0.00
Title II Cluster			55,025.35	(29,530.94)	55,217.77	31,247.89	765.14	(6,326.20)
IDEA Discretionary - Prior Year	799	84.027		(3,144.25)	3,144.25			0.00
IDEA-B Flow Through	621	84.027	647,929.10		391,829.51	618,195.41		(226,365.90)
IDEA-B Flow Through - Prior Year	799	84.027		(419,715.04)	419,715.04			0.00
Early Intervening	623	84.027	28,235.59		15,627.35	26,656.45		(11,029.10)
IDEA-B Flow Through - Private	625	84.027	7,954.20		4,023.09	7,954.20		(3,931.11)
IDEA-B Flow Through - Private - Prior Year	799	84.027		(4,514.40)	4,514.40			0.00
IDEA-B Pre-School	641	84.173	31,202.78		12,890.25	18,465.36		(5,575.11)
IDEA-B Pre-School - Prior Year	799	84.173		(14,450.50)	14,450.50			0.00
Preschool 3-5 (Section 619)	642	84.173	1,643.44		0.00	1,643.44		(1,643.44)
Preschool 3-5 (Section 619) - Prior Year	799	84.173		(468.95)	468.95			0.00
Special Education Cluster			716,965.11	(441,824.19)	866,663.34	672,914.86	0.00	(248,544.66)
Passed through Oklahoma State Department of Vocational Technical Training								
Carl Perkins - Secondary	421	84.048	42,239.00		23,962.37	35,559.81	1,102.61	(12,700.05)
Carl Perkins - Secondary - Prior Year	799	84.048		(19,325.99)	19,325.99			0.00
Rehabilitation Services	456	84.126	1,550.94		1,550.94	1,550.94		0.00
Sub-total			43,789.94	0.00	25,513.31	37,110.75	1,102.61	(12,700.05)
<b>U.S. Department of Agriculture:</b>								
Passed Through the State Department of Education								
Food Service Programs - Lunches	763	10.555	713,585.38		713,585.38	712,882.77		702.61
Food Service Programs - Breakfasts	764	10.553	241,626.83		241,626.83	241,091.71		535.12
Food Service Programs - Summer Food	766	10.559	10,548.03		0.00	10,548.03		(10,548.03)
Food Service Programs - Summer Food - Prior Year	799	10.559		(8,271.47)	8,271.47			0.00
USDA Donated Food	385	10.550	78,291.25		78,291.25	78,291.25		0.00
Child Nutrition Cluster			1,044,051.49	(8,271.47)	1,041,774.93	1,042,813.76	0.00	(9,310.30)
<b>Total Federal Assistance</b>			<b>\$2,720,152.37</b>	<b>(668,888.90)</b>	<b>2,811,054.55</b>	<b>2,687,193.66</b>	<b>23,080.82</b>	<b>(570,969.70)</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.

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, 2014**

Michael Simpson - Superintendent  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057279  
\$100,000 Limit  
Effective July 1, 2013 to June 30, 2014

Donna Scheihing - Treasurer  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$300,000 Limit  
Effective July 1, 2013 to July 1, 2014

Dennis Schulz  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2013 to July 1, 2014

Sandra Savory - Payroll  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2013 to July 1, 2014

Vicki Biggs – Encumbrance Clerk  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2013 to July 1, 2014

Anita Paul – Activity Fund  
Employee Dishonesty Bond  
Ohio Casualty Insurance Company - Policy No. 5057390  
\$100,000 Limit  
Effective July 1, 2013 to July 1, 2014

-----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, 2013 to September 25, 2014

**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*

February 18, 2015

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis within the combined financial statement of Guthrie School District No. 1, Logan County, Oklahoma as listed in the Table of Contents, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated February 18, 2015, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was unqualified with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

## **Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Putnam & Company*

Putnam & Company, PLLC

**PUTNAM & COMPANY, PLLC**  
**Certified Public Accountants**  
169 E. 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 In Accordance with  
*Office of Management and Budget Circular A-133*

February 18, 2015

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

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

We have audited Guthrie School District No. 1, Logan County, Oklahoma, compliance with the types of compliance requirements described in the OMB Circular A-133 compliance Supplement that could have a direct material effect on each of the District's major federal programs for the year ended June 30, 2014. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

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

**Opinion on Each Major Federal Program**

In our opinion, the District, complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Report on Internal Control Over Compliance

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

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

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

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

  
Putnam & Company, PLLC



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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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

*Financial Statements*

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

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   X   No

\* 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: Unqualified

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

Identification of major programs:

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

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

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

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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

None

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

N/A

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

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

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

N/A

**ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT**

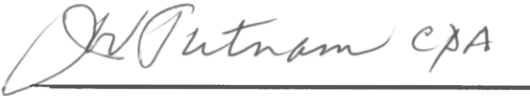
Guthrie School District No. 1  
Logan County, Oklahoma

Schedule of Accountants' Professional Liability Insurance Affidavit  
For the Year Ending June 30, 2014

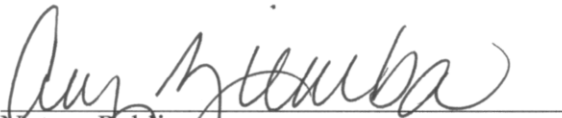
STATE OF OKLAHOMA )  
 ) ss  
County of Oklahoma )

The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in Accordance with the "Oklahoma Public School Audit law" at the time of audit contract and during the entire audit engagement with Guthrie School District No. 1 for the audit year 2013-2014.

Putnam & Company, PLLC

  
\_\_\_\_\_

Subscribed and sworn to before me on this 18<sup>th</sup> day of February, 2015.  
My commission expires on 4<sup>th</sup> day of June, 2015.

  
\_\_\_\_\_  
Notary Public  
Commission No. 03003504



**MANAGEMENT LETTER AND COMMENTS**

**PUTNAM & COMPANY, PLLC**

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

February 18, 2015

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

We have audited financial statements of Guthrie School District No. 1, Logan County, Oklahoma, as of and for the year ended June 30, 2014, as listed in the table of contents, and have issued our report thereon dated February 18, 2015. As a part of our audit, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However, during our audit we became aware of some matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated February 18, 2015 on the financial statements of Guthrie School District No. 1.

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

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

Sincerely,



Jerry W. Putnam

**GUTHRIE SCHOOL DISTRICT NO. 1  
LOGAN COUNTY, OKLAHOMA  
MANAGEMENT LETTER COMMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**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>
Invoice Date Before P.O. Date	4
Paid Sales Tax	2
Inaccurate Math	2
Did Not Sign for Goods/Services	1
Purchase Order Not Signed as Approved	11

**REVIEW OF ACTIVITY FUND TRANSACTIONS**

During our review of the Activity Fund transactions we noted that the transactions were well documented. However, we noted that the purchase orders were not signed as approved. We recommend that all purchase orders be signed as approved.

**DISTRICT'S RESPONSE TO AUDIT COMMENTS/CORRECTIVE ACTION PLAN**

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



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

**AUDIT ACKNOWLEDGMENT**

**Guthrie School District, Number I-1**  
**Logan County, Oklahoma**  
**For The Fiscal Year Audited 2013-14**

The annual independent audit for the Guthrie Public School District, was presented to the Board of Education in an Open Board Meeting on March 9, 2015, by Putnam & Company, PLLC.

Independent Auditor

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 local board of education shall forward a copy of the audit report to the State Board of Education within thirty (30) days after receipt of said audit."

\_\_\_\_\_  
Superintendent of Schools

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

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

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

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

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

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

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

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

Notary Public



**Software Lease Agreement**

**Term of Agreement: 2015-2016 Fiscal Year**

**Lessee: GUTHRIE PUBLIC SCHOOLS**  
**Addr: 802 EAST VILAS**  
**GUTHRIE OK 73044**  
**October Membership: 3514**

**Lessor: MUNICIPAL ACCOUNTING SYSTEMS, INC.**  
**Addr: 908 EAST 35TH STREET**  
**SHAWNEE, OK 74804**  
**Phone: (800)749-5691 Fax: (405)275-7091**  
**Email: dhumphrey@wengage.com**

**Re-Occurring Fiscal Year Charges**

Description	Licenses	Billing Type	Amount	Fiscal Year Total
Appropriated Funds/Payroll	1	MONTHLY	\$378.00	\$4,536.00
Treasurer	1	MONTHLY	\$115.50	\$1,386.00
Activity Funds	1	MONTHLY	\$63.00	\$756.00
Personnel	1	MONTHLY	\$115.50	\$1,386.00
Purchase Requisition	1	MONTHLY	\$105.00	\$1,260.00
Fixed Assets				NA

**Total 2015-2016 Fiscal Year Charges: \$9,324.00**

**Terms and Conditions**

- Lessor shall provide phone support in operating the software to one trained contact person for each system license. Lessee shall provide Lessor with the name of each contact person and insure each contact person has completed the software training requirements as offered by the Lessor. Additional contacts can be added at an additional cost. Lessor shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. Lessor shall have full and free access to the Lessee equipment and software to provide support.
- The software lease fee includes remote computer-based training.
- On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. and \$.55/mile roundtrip. Additional time is \$100.00 per hour.
- The software will be kept by Lessee in its sole possession and control, at all times be kept at the administrative office of the Lessee, and will not be removed therefrom without the prior written consent of Lessor. Upon termination of this agreement, Lessee will immediately discontinue use of the software and return all copies and documentation to Lessor.
- Lessee may not make alterations in or attachments to the software.
- Lessee agrees that Lessor shall not be liable to Lessee for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement constitutes the entire agreement between the Lessee and Lessor, with respect to the furnishing of software use hereunder.
- This agreement shall be governed by the Laws of the State of Oklahoma.

**Prepared By:**           *Darin Humphrey*          

**Date Prepared:**           2/20/2015          

**Accepted By:** \_\_\_\_\_

**Date Accepted:** \_\_\_\_\_

**Title:** \_\_\_\_\_



# Software Service Order Agreement

Term of Agreement: 2015-2016 Fiscal Year

**Customer:** GUTHRIE PUBLIC SCHOOLS

**Addr:** 802 EAST VILAS  
GUTHRIE OK 73044

**October Membership:** 3514

**MAS:** MUNICIPAL ACCOUNTING SYSTEMS, INC.

**Addr:** 908 EAST 35TH STREET  
SHAWNEE, OK 74804

**Phone:** (800)749-5691    **Fax:** (405)275-7091

**Email:** dhumphrey@wengage.com

## Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

Description	Total
Student Information (Includes SIF Agent for SIF 2.0r1 Wave Profile)	\$21,084.00
Gradebook	\$7,028.00
Lunch Room	\$7,028.00
Student Information Horizontal SIF Agent	\$1,757.00
<b>Total 2015-2016 Fiscal Year Charges:</b>	
	<b>\$36,897.00</b>

### Terms and Conditions

- The software charge includes phone support for two (2) designated Student Information contacts per accredited site, one (1) designated Gradebook contact per accredited site, and one (1) designated Lunch Room contact per lunchroom site. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and \$.55/mile roundtrip. Additional time is \$100.00 per hour.
- Additional 2.0r1 Horizontal Agent Profiles can be added at an additional cost of \$ 0.50 per student X October membership.
- Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement shall be governed by the Laws of the State of Oklahoma.

### Software as a Service

- Definitions.
  - Application means the software and other material used by MAS to access, configure, and provide the Services.
  - Charges means the fees payable by Customer pursuant to the Software Service Order Agreement.
  - Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.
  - Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.
  - Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade

- secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).
- (f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.
  - (g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.
  - (h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.
  - (i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.
2. Service.
- (a) MAS Obligations. MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; and (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service.
  - (b) Customer Obligations. Customer hereby agrees, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii), to accurately represent Customer's use of the Service and data obtained from the Service.
3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.
4. Access to the Service, Attribution, and Charges.
- (a) Customer Accounts. Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.
  - (b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.
5. Availability, Maintenance, and Technical Support.
- (a) Availability & Maintenance. MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.
  - (b) Technical Support. Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.
6. Intellectual Property Rights.
- (a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer.
  - (b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.
  - (c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.
  - (d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.
7. Privacy and Personal Information.
- (a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at [www.wengage.com](http://www.wengage.com).
8. Term; Termination.
- (a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.
  - (b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.
  - (c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.
9. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."
- (a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging



# Software Service Order Agreement

Term of Agreement: 2015-2016 Fiscal Year

exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) **Covenant.** Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) **Injunctive Relief.** Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

- 10. **Notices.** Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.
- 11. **Survival.** Termination shall have no effect on the Parties' rights or obligations under Section 7 ("Privacy and Personal Information"); Section 9 ("Confidential & Proprietary Information"), Section 12 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.
- 12. **Independent Contractor Status.** Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall indemnify and hold harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.
- 13. **Miscellaneous.** This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By:           *Kevin Humphrey*          

Date Prepared:           2/20/2015          

Accepted By: \_\_\_\_\_

Date Accepted: \_\_\_\_\_

Title: \_\_\_\_\_

Re: Horizontal SIF Agent Agreement

I do not want to change my Horizontal SIF Agent setup information for the 2015-2016 school year. I authorize Municipal Accounting Systems, Inc. to use my district's 2014-2015 Horizontal SIF Agent setup information for the 2015-2016 school year. \*Please sign below and return with your entire agreement.

I do want to change my Horizontal SIF Agent setup information for the 2015-2016 school year. I have filled out the attached Horizontal SIF Agent Agreement. \*Please sign below and return with your entire agreement.

Authorized Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Thank You,

Municipal Accounting Systems, Inc.



# Horizontal SIF Agent Agreement

Term of Agreement: 2015-2016 Fiscal Year

**Customer:** GUTHRIE PUBLIC SCHOOLS  
**Addr:** 802 EAST VILAS  
GUTHRIE OK 73044

**MAS:** MUNICIPAL ACCOUNTING SYSTEMS, INC.  
**Addr:** 908 EAST 35TH STREET  
SHAWNEE, OK 74804  
**Phone:** (800)749-5691 **Fax:** (405)275-7091  
**Email:** dhumphrey@wengage.com

The Wen-GAGE i-Student Information System (i-SIS) is a SIF Certified solution that allows your school district to share data seamlessly between Wen-GAGE i-SIS and other SIF Certified applications, such as your library automation, food service, and instructional management systems.

At the core of any SIF deployment is a Zone Integration Server (ZIS). A ZIS is software that delivers data from one application to one or more other applications. The ZIS can be setup within your school district's network or outside of your school district's network at a hosting facility. This setup is based on your agreement with your ZIS vendor. Municipal Accounting Systems, Inc. does not provide a ZIS.

### Setup Information for School District

The steps required to setup the Wen-GAGE i-SIS SIF Agent for use by your ZIS vendor are outlined below.

**Step 1 – Check the data objects that you want to provide to the ZIS.**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> LEA Info                  | <input type="checkbox"/> School Info                | <input type="checkbox"/> Room Info                  |
| <input type="checkbox"/> Calendar Summary          | <input type="checkbox"/> Calendar Date              | <input type="checkbox"/> Term Info                  |
| <input type="checkbox"/> Staff Personal            | <input type="checkbox"/> Staff Assignment           | <input type="checkbox"/> School Course Info         |
| <input type="checkbox"/> Section Info              | <input type="checkbox"/> Student Personal           | <input type="checkbox"/> Student Contact            |
| <input type="checkbox"/> Student School Enrollment | <input type="checkbox"/> Student Attendance Summary | <input type="checkbox"/> Student Section Enrollment |
| <input type="checkbox"/> Student Meal              | <input type="checkbox"/> Attendance Code Info       | <input type="checkbox"/> Student Daily Attendance   |
| <input type="checkbox"/> Student Section Marks     | <input type="checkbox"/> Discipline Incident        |   |

**Step 2 – Check the data objects that you want to subscribe to from the ZIS.**

- Student Meal

**Step 3 – Create a User in i-SecurityAdmin to allow authentication to the Wen-GAGE i-SIS SIF Agent. This user should be used solely for the purpose of authenticating to the Wen-GAGE i-SIS SIF Agent.**

**If you want to provide all students for all sites, the User will need the following roles:**

- SIAdministrator
- StudentSSNReader

Because the SIAdministrator role has access to all students for all sites, you do not specify the individual students to provide. By default, all students for all sites will be provided.

**If you want to provide only specific students, the User will need the following roles:**

Note: Do NOT assign this user the SIAdministrator role.

- Account/PayStatusReaderWriter
- Activity/ScheduleReader
- Assignment/Elig/GradesReader
- AttendanceReader
- CorrespondenceReader
- DemographicsReaderWriter
- DisciplineReader
- SIUser



SpecialNeedsReader
StudentSSNReader

For this user, you must also specify the students you wish to provide.

To provide students individually, use the Edit Students option from the Main Menu. With this option, you can select one or more students to add to the User.

To provide all the students in a site, use the Edit Sites option from the Main Menu. With this option, you can select one or more sites to add to the User. Note: If you add a site to the User, all students in that site will be provided.

Step 4 - Provide Municipal Accounting Systems, Inc. with the Username and hash of the Password to authenticate to the Wen-GAGE i-SIS SIF Agent. You can get the hash of the Password from i-Security Admin by selecting the User, then selecting the Get Password Hash option from the Main Menu.

Step 5 - Specify the Zone URL and SourceID of the ZIS to which the Wen-GAGE i-SIS SIF Agent will connect. This information can be provided to you by your ZIS vendor.

Zone URL: \_\_\_\_\_

SourceID: \_\_\_\_\_

Step 6 - Read the following Acknowledgement, Representations, and Agreements section below. Sign and date this document and return to Municipal Accounting Systems, Inc.

Further Acknowledgement, Representations, and Agreements of the Parties

- 1. It is understood and agreed that Municipal Accounting Systems, Inc. is not responsible for the security of the data once it has been provided by the Wen-GAGE i-SIS SIF Agent.
2. It is understood and agreed that Municipal Accounting Systems, Inc. is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall Municipal Accounting Systems, Inc. be deemed to be a direct or indirect transferor of information/data to any third party.
3. That the School District, Educational Agency or Institution hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
4. That the School District, Educational Agency or Institution hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
5. That the School District, Educational Agency or Institution hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.
6. That the School District, Educational Agency or Institution hereby agrees that it shall defend, indemnify, reimburse, and make whole in any manner, Municipal Accounting Systems, Inc. for any form of damages sustained as a direct or indirect result of School District's failure to follow any duty, requirement, restriction or other that is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that Municipal Accounting Systems, Inc. could incur.
7. That the School District, Educational Agency or Institution represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data





**Horizontal SIF Agent Agreement**  
**Term of Agreement: 2015-2016 Fiscal Year**

is transferred by it to a third party.

**Please Read This Document Carefully Before Signing**

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

Title: \_\_\_\_\_

**Affidavit of Signing Person**

The above authorized signee hereby represents by oath, under penalty of perjury, that he/she is authorized to execute this document on behalf of GUTHRIE PUBLIC SCHOOLS, and that he/she has the authority to bind GUTHRIE PUBLIC SCHOOLS to the agreements, acknowledgements, disclosures, restrictions, and representations made herein.

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

802 East Vilas  
Guthrie, OK 73044  
405-282-5959 – Phone  
405-282-5963 - Fax

**Guthrie Public Schools**  
*Technology Department*

# Memo

To: Board of Education

From: Dee Benson



Date: March 3, 2015

Re: Technology Plan

---

Please contact me if you have any questions. My cell number is 405-202-7409 or email [dee.benson@guthrieps.net](mailto:dee.benson@guthrieps.net).

This is the same plan that was approved last year with updated dates and additions of software we are using.

**GUTHRIE  
PUBLIC  
SCHOOLS**

**TECHNOLOGY PLAN**

**2015-2018**

**“Staking a Claim in our Children’s Future”**

## Executive Summary

The effective use of technology in education is paramount to our successful movement into the twenty-first century, making it essential that we provide our students, staff, and community with ample opportunities to integrate technology into their learning experiences. Implementation of technology into the curriculum can help us in this quest by offering many new revolutionary tools that are changing the face of the educational process and the ways we are able to access information. This transformational power of technology, together with the help of parents, staff and administrators, will better equip our graduating seniors to enter the technology-based workplace and to be more responsible, effective, participants in society.

In today's global environment, technological competence parallels the ability to read. Successful integration of technology into the curriculum will result in students with improved achievement and higher test scores; improved student attitude, enthusiasm, and engagement; richer classroom content; improved student retention and job placement rates.

Technology helps teachers improve their classroom practices by expanding their opportunities for training and by fostering interaction with other teachers and professionals. Technology used as an administrative and management tool, enables principals and superintendents to effectively save money, streamline operations, and monitor student progress. Technology offers new and exciting ways for parents to increase their involvement in their children's education.

On the whole, Guthrie Schools are beginning to incorporate technology into the curriculum. Technology purchases are determined by long-term goals, controlled by budget constraints, and made with the direction and guidance of a comprehensive, District-wide technology plan.

The technology plan presents specific recommendations for the development of a comprehensive educational network of information resources. The plan recommends diverse educational technologies and provides wide and equal access for students and staff.

## **Vision Statement**

We envision technology as an effective and necessary tool, capable of enhancing both the communication ability and productivity of our students, staff and parents. Guthrie students must be competitive in an ever-changing world. The opportunity to develop technological proficiency will empower Guthrie Public Schools to:

- Create a global, diverse, and enriched learning experience
- Enable students, parents, and staff to become lifelong learners
- Enable students to become active participants in our information-based society
- Enhance problem solving skills in all areas of the educational environment
- Strengthen the partnership among students, home, school, and community

## **Mission Statement**

“It is the mission of the Guthrie Public Schools to empower all students with the tools necessary to become productive members of society through a cooperative effort between the student, home, school, and community.”

Technology will be utilized to support curriculum, to provide integrated opportunities for learning, and to prepare the student for lifelong global learning in a rapidly changing technological society. Guthrie Public Schools must provide up-to-date technology so that the following Priority Academic Student Skills (PASS) can be effectively addressed.

The student technology objectives are:

- Operation of the computer
- Use of application software as a tool
- Problem-solving and research skills
- Use of telecommunications
- Technology awareness
- Understanding of ethical and legal issues in technology
- Appropriate technology skills necessary for success

Guthrie Public Schools must provide up-to-date technology so teachers and staff can:

- Improve instructional strategies to increase student achievement
- Communicate student progress accurately and efficiently
- Improve professional skills
- Network with other professionals to share skills and resources
- Demonstrate dimensions of technology-based learning to promote student achievement and staff productivity
- Promote parental and community involvement

## **Guthrie Public Schools Technology Priority Goals**

### **Administrative Goals**

- I. All administrators and support staff will have electronic access at any time to available administrative and instructional technologies.
- II. The District will continue to acquire the latest hardware, software, and improved communication technology to enhance administrative efficiency in all schools.
- III. The District will provide professional development to administrators and related support personnel on the implementation of the latest administrative and instructional technologies.

### **Instructional Goals**

- I. The District will provide all students and teachers access at any time from any place in the school to available instructional technologies.
- II. The District will continue to acquire hardware which meets or exceeds state standards for instructional technologies.
- III. The District will continue to acquire instructional software and other media to support the use of instructional technology.

IV. The District will coordinate the involvement of personnel and technology facilities in the community for the purpose of incorporating new technologies into instruction.

V. The District will utilize human resources within the system to support the implementation of instructional technology

VI. The District will acquire improved communication technology to support the instructional process.

VII. The District will acquire improved technology to increase parental involvement and to promote better home/school communication.

VIII. The District will revise curriculum to emphasize the application of technology in all subject areas.

IX. The District will support and collaborate with community service agencies to expand the existing adult literacy programs.

#### **Professional Development Technology Goal**

The District will provide professional development to teachers and other staff on the effective implementation of new technology in education.

### **Plans to Evaluate the Successes and/or Failures of Implementation**

- Collect data on usage and technical difficulties in the use of distance learning programs. Adjust professional development and follow-up as needed.
- Assess individual school requests for additional hardware equipment and acquisitions to determine cost effectiveness and consistency with system-wide technology goals.
- Assess acquisitions for hardware that would take into account students with special needs, particularly those who are vision, hearing, orthopedic, mentally, or physically challenged.
- Analyze assessment forms returned from teachers on instructional software currently being used by teachers and adjust professional development accordingly.

- Report to parents and community on instructional software currently being used and assessed by teachers.
- Survey schools as to parental/community involvement in technology currently being implemented at individual school sites.
- Assess individual school programs for the effective and beneficial involvement with business, industry, and other community leaders.
- Assess impact of grants, business, and corporate financial support to instruction in the school system and make recommendations to the Board for the continued solicitation of such funds.
- Review the standards policy for programming on the District's local cable public access channel.
- Assess the curriculum as part of the annual revision process to ensure appropriate application of technology in the total curriculum.
- Assess the effective implementation of the Priority Academic Student Skills (PASS) Instructional Technology guidelines by building-level personnel and suggest appropriate revision.
- Survey teachers to determine how Internet access has impacted the curriculum for their appropriate grade or subject level and revise guidelines for accessing on-line services as needed.
- Complete data collection on how teachers have incorporated word processing applications on the computer as a tool for teaching writing in all curriculum areas and expand the use of computers as a writing tool.
- Appraise the formal technology training offered through Professional Development and its effectiveness in the instructional process.
- Collect data of in-service training by technology specialists to determine building-level emphasis on integrating technology into the school curriculum.
- Survey parents as to the improvement of school/community communication.



## **Impact on Curriculum, Instruction, and Evaluation**

Through the use of advanced computing and telecommunications technology, learning can be qualitatively different. The process of learning in the classroom can become significantly richer as students have access to new and different types of information. Students can then in turn manipulate that information on the computer through graphic displays and can communicate their findings in a variety of media to their teachers, students in the next classroom, or students around the world.

### **The impact of the plan will be observed by:**

#### **1. Increased teacher knowledge and skill in use of technology within curriculum development**

Learning to utilize multimedia technology is an important tool in learning to read and write. Students today receive, and will increasingly receive, information from various types of visual media. Using multimedia as a learning tool is much more than giving students a camera and shooting pictures or operating a computer. Technical applications must be taught as part of an existing subject so students understand how technology can be a tool that makes them a more productive and powerful person in any subject area.

## **2. Renewed teacher commitment and enthusiasm to teaching and instruction**

The plan provides teachers with the necessary knowledge and skills to infuse technology into their classrooms. The most effective and efficient approach to improving instruction is to enhance the skills of the teachers, support them in professional development, and provide them with the necessary tools.

## **3. Expanded knowledge of, and access to, educational resources**

Through planned training, the plan will promote a desire to use technology and provide the tools to meet the need. They will discover techniques for integrating Internet resources into instruction. Teachers will have immediate access to experts and special interest on-line discussion groups. The possibilities of engaging their students in “real world” learning projects and supplementing class lectures with multimedia presentations and online resources will tailor student learning opportunities more specifically to each individual student.

## **4. Improved curriculum and instruction with appropriate student assessment**

Properly used, technology can enhance the achievement of all students. Among the attractions of computer assisted instruction are its ability to individualize instruction and to provide instant feedback. Since students are able to control the pace at which they proceed through their exercises and activities, they are neither held back nor left behind by their peers. Multimedia technology expands the possibilities for more comprehensive student assignments that require students’ active participation and application of knowledge. The use of technology in the classroom improves students’ motivation and attitudes about themselves and about learning. Students are found to be challenged, engaged, and more independent when using technology.

## **5. More relevant curriculum to keep students in school**

Students are no longer restricted to writing paper-and-pencil essays. They can create multimedia presentations using computers to combine text, graphs, charts, digital images, photographs, slides, real-time video, and sound. No longer do class projects have to be static—they can be dynamic through the use of technology. Video and audio technologies bring material to life, enhancing students’ ability to remember and understand what they see and hear. By incorporating pictures, sound, and animation in classroom activities, multimedia significantly enhances student recall of basic facts, as well as their understanding of complex systems.

Technology is particularly valuable in improving student writing. For example, the ease with which students can edit their written work using word-processing, makes them more willing to do so, which in turn improves the quality of their writing.

## **6. Expanded knowledge about teacher-led implementation of technologies and “best-teacher practices”**

The computer must be recognized as an effective teaching tool, which assists the educator, as well as the student. Software offers students individualized learning. While students progress on a subject at their own pace, those who begin to fall behind can receive proper interpersonal attention from the instructor. The computer allows the teacher to concentrate on interaction and individualized assistance. As an assessment tool, technology yields meaningful information, on demand, about students’ progress and accomplishments and provides a medium for its storage.

## **Current environment**

Presently the Guthrie Public School System network is comprised of 13 sites connected by a 1GB fiber WAN. These sites are connected to the Internet by a 500 MB circuit provided by Cox Communications. All District computers have access to the Internet.

The District has consolidated all servers into the one location to save time and money.

100% of classrooms have at least one computer.

Every classroom in the District is wired for connection to the Internet.

### **Technology Goals**

1. Provide at least 1 modern computer for every classroom
2. Continue to provide information to the public and staff through an Internet and an Intranet presence.
3. Provide a mobile lab at the Junior High for teachers to schedule for class use.
4. Provide a mobile lab at each elementary for teachers to schedule for class use.
5. Establish a program of regular technology staff development training for all teachers and administrators in the district.
6. Establish a full schedule of Distance Learning Classes for both students and staff.
7. Establish a schedule for upgrading and replacing computers and servers.
8. Upgrade and replace aging equipment on a regular basis.

## **Minimum Required Components**

### **1. Strategies for improving academic achievement and teacher effectiveness –**

- a. Our students are developing technology skills at an earlier age. Consequently they expect to be taught with technology. In order for this teaching to take place we must provide the infrastructure to support all types of technology. Guthrie has taken the first step by securing a 1GB wide area network connection between all sites. This enables the District to consolidate services in a central location and to provide the highest degree of uptime possible to our users. Once teachers and students learn that the technology is reliable, they are using the skills that they have learned from classroom and professional development to integrate technology into every lesson. Ed Tech funds will be used to constantly expand and upgrade the infrastructure used by the staff and students.

### **2. Goals –**

- a. By 2016, all students will reach high standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.
  - i. Increase passage rate on 3<sup>rd</sup> grade reading test to 100 percent.
    1. Purchase assessment/screening materials/software to monitor student's progress & drive instruction.
    2. Purchase computers and tablets at school sites.
- b. All Limited English Proficient students will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.
  - i. Forty percent (40%) of all K-12 limited-English-proficient (LEP) students enrolled will show progress in attaining English proficiency (increasing one or more levels of proficiency established by the state).
  - ii. Ten percent (10%) of all K-12 LEP students enrolled will attain English proficiency (exiting out of ESL program).
  - iii. Ten percent (10%) of K-12 LEP students will be at or above proficient in mathematics on the State's assessment.
    1. Purchase ESL materials or supplemental instructional materials to teach LEP students.

- c. All students will be taught by highly qualified teachers
  - 1. On-line professional development in the core academic content area.
- d. All students will be educated in learning environments that are safe, drug-free, and conducive to learning.
  - 1. Provide all teachers ongoing professional development opportunities on safe and healthy school issues (e.g. Safe and Healthy School Conference, Safe School Summit, monthly video conferences, etc.
- e. All students will graduate from high school.
  - i. Increase graduation rate by 5%.
    - 1. Purchase supplemental instructional software and hardware for summer enrichment programs in reading/language arts/math.

**3. Steps to increase accessibility –**

- a. Guthrie Public Schools is a 21<sup>st</sup> Century Learning Center. Therefore, we provide an after school care program for our students as well as a tutoring and enhancement program. Ed Tech funds will be used to provide materials for both of these programs as well as to provide the availability of technology outside of the regular school day. Both of these programs are used to increase the education of students in the high need and high poverty areas of the District.
- b. Guthrie Public Schools provides a summer school program for all Title I students. The Junior High has implemented a required summer school for all students who have failed a class the previous school year. Students use technology to complete lessons online which will help to bring them up to grade level in all curriculum areas.
- c. Teachers are provided training in the use of technology to assist students and parents in the educational success of all students.

**4. Promotion of curricula and teaching strategies that integrate technology**

- a. All software and materials used in the District must be based on scientifically proven research and methods. Students are assessed and monitored throughout the school year. Students who are not making adequate progress are remediated in order to bring them up to the current standards of performance.

## **5. Professional Development**

- a. Professional development will be offered on both a group and individual basis. All staff will be trained in the use of technology to properly assess and monitor the progress of their students. Technology is an important tool in the management of today's classroom.
- b. Staff will have various opportunities for online training associated with the various software programs used in the District.
- c. Staff Development days will be scheduled to provide staff with ideas and strategies that will help them to effectively integrate technology into their everyday lessons.

## **6. Technology type and costs**

- a. In order to ensure the highest quality and uptime, the Guthrie Public Schools system has adopted a set of hardware standards. These standards help to insure the interoperability of all components within our system.
- b. The District has a technology budget of \$250,000 which funds the upkeep and repair of all current equipment.

## **7. Coordination with other resources**

- a. All technology related purchases in the District must be approved by the Technology Department. This ensures that the equipment is compatible with our existing environment and that we have the equipment and training necessary to use the new technology.

## **8. Integration of technology with curricula and instruction**

- a. Using the strategies outlined under promotion of curricula and teaching strategies that integrate technology and professional development the District will conduct ongoing training for the integration of technology into all areas of curricula and instruction. Training will begin before school starts and continue throughout the school year. All teachers are currently expected to integrate technology into their lessons at every opportunity.

## **9. Innovative delivery strategies**

- a. Students will be offered the opportunity to participate in distance learning classes that will enhance their education. These classes will be offered as both college credit and HS credit courses. Distance learning classes will be expanded to offer opportunities for students and staff to enhance their educational experience without leaving the District.
- b. Students will have the opportunity to participate in virtual learning courses through the Edgenuity program.

## **10. Parental involvement**

- a. Parental involvement will be enhanced through the use of our District web site. All information that is available in printed form will be available for download from the school web site. Teachers are being trained in producing class web pages to aid parents in the support of their child's education.
- b. The District has implemented the School Messenger Suite. This will allow parent communication for those parents who do not have access to the Internet.

## **11. Collaboration with adult literacy service providers**

- a. The Guthrie Public School District is an adult literacy provider. We offer adult literacy courses in the evening as well as through our 21<sup>st</sup> Century program. We work with the community library to provide literacy services to the entire community.

## **12. Accountability measures**

- a. Success of these programs will be monitored through the use of testing scores and the District report card.

## **13. Supporting resources**

- a. NWEA - MAPS
- b. Read Naturally
- c. ALCA
- d. Voyager Learning
- e. Study Island
- f. Edgenuity



802 East Vilas  
Guthrie, OK 73044  
405-282-5959 – Phone  
405-282-5963 – Fax

***Guthrie Public Schools***  
***Technology Department***

# Memo

To: Board of Education  
From: Dee Benson, Director of Technology  
Date: March 3, 2015  
Re: 2014-2015 Erate

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It is time to approve the contracts for next years Erate. Erate will pay 80% of the eligible costs and we are responsible for the ineligible costs and the remaining 20% of the cost.

There have been major changes to the Erate this year. For us website hosting and email are no longer eligible and voice services will be phased out over the next 5 years.

The good news is that the FCC has made money available to every district for the purpose of adding Wireless Access to our schools. There is a cap of \$150 per student for each site. Cotteral's quote went over their budget by \$2,506. All other sites were under their budget and the total cost to the district will be \$92,746.20.

If you have any questions please feel free to contact me anytime.

Office – 282-5959

Cell – 202-7409

Email – [dee.benson@guthrie.net](mailto:dee.benson@guthrie.net)

**Year 18 Erate Contracts - Category 1**

Vendor	Category	Description	Total Cost	Ineligible	Erate Eligible	Erate Paid	OUSF Estimate	District Paid
COX	1	Phone	\$9,641.40	\$1,928.28	\$7,713.12	\$6,170.50		\$3,470.90
		WAN Services	\$212,160.00		\$212,160.00	\$169,728.00	\$42,432.00	\$0.00
		Internet	\$48,000.00		\$48,000.00	\$38,400.00	\$4,929.60	\$4,670.40
AT&T	1	Wireless Phone Service	\$21,698.52	\$12,817.75	\$8,880.77	\$7,104.62	\$14,593.90	\$0.00
<b>Category 1 Total District Cost</b>								<b>\$8,141.31</b>

**Year 18 Erate Contracts - Category 2**

Heartland Technologies	Wireless AP's, Switches, Cable, Installior	HS, JH, GUES, Fogarty, Central, Cotteral, Faver	\$451,201.00		\$451,201.00	\$360,960.80		\$90,240.20
		Cotteral over Budget						\$2,506.00
<b>Category 2 Total District Cost</b>								<b>\$92,746.20</b>

# E-rate Proposal for GUTHRIE INDEP SCHOOL DIST 1

February 23, 2015

To: Dee Benson  
GUTHRIE INDEP SCHOOL DIST 1  
802 E VILAS AVE, GUTHRIE, OK 73044

From: JUDY ODEN, AT&T SALES/MARKETING PROGRAM SUPPORT  
225 W RANDOLPH ST, 07B310, CHICAGO, IL 60606  
Office: 312.364.4269  
Email: judy.oden@att.com

## Introduction

In response to GUTHRIE INDEP SCHOOL DIST 1'S Form 470 bid #243010001297310, I'm providing information on an AT&T solution that may meet your requirements and qualify for E-rate funding. The solution includes the following components:

- Wireless services are a set of mobile solutions—devices, applications, and plans— that help you boost productivity, streamline operations, and improve responsiveness to your clients and colleagues.. Wireless services enable organizations to be more mobile than ever—traveling to clients, working from remote locations, using mobile devices to communicate while on the go or to connect to corporate resources.

We recommend the Western States Contracting Alliance (WSCA) program and contract as the right solution for your needs. The WSCA awarded contract 1907 to AT&T through a competitive process open to all wireless vendors, and this contract is available to thousands of schools and libraries.

We use this WSCA contract to provide wireless service and products because it enables us to offer rates, terms, and conditions that are far more robust than those we could offer through individual procurement efforts. You can find more information at the AT&T WSCA Program website: <http://www.wireless.att.com/businesscenter/legal-contracts/wsca.jsp>

## Features and Benefits

The solution gives you the following:

- Our devices—include a wide selection of smartphones, tablets, netbooks, e-readers, and Network-Ready Devices using Android™, Apple® iOS, BlackBerry®, and Windows Phone. Additionally, LaptopConnect can wirelessly connect your laptop to the Internet at broadband speeds. For more information on the devices we offer, visit [www.wireless.att.com/businesscenter/phones-devices/](http://www.wireless.att.com/businesscenter/phones-devices/)
- Our network—is the nation's most reliable 4G LTE network—covering more than 290 million people, or more than 99% of all Americans (check coverage in your area at





[www.wireless.att.com/coverageviewer/](http://www.wireless.att.com/coverageviewer/)). It provides the unique ability to talk and surf at the same time. You also get free access (for qualifying AT&T customers) to the nation's largest Wi-Fi network, with tens of thousands of hotspots.

## Advantages of AT&T

Working with AT&T gives you the following advantages:

- **Commitment**—We're committed to exploring every alternative to meet your unique communication requirements. We take the time to learn your business and to become an extension of your staff.
- **Community Focus**—At AT&T, we're proud of our strong record of corporate citizenship. Annually, we contribute millions of dollars through corporate, foundation, and employee giving to support education and community programs.
- **Established Reputation**—Fortune® Magazine has repeatedly named AT&T one of its Most Admired Telecommunications Companies in both America and the world.
- **Performance**—You expect communication services that work, and we can deliver. We've made substantial investments each year to improve our technology infrastructure so that we can provide superior performance.
- **Security**—AT&T has one of the most comprehensive security portfolios in the industry. We build in robust security measures at every network layer to help reduce the risk of outages and intrusions.
- **E-rate Experience**—AT&T has participated in the E-rate program for schools and libraries since the program's inception in 1998, and we're one of the program's largest service providers. We're proud to bring our technology, expertise, E-rate knowledge, and education experience to your school or library, helping expand affordable access to advanced telecommunication services. For more information about AT&T and its participation in the E-rate program, go to [www.att.com/erate](http://www.att.com/erate) and download the E-rate brochure.

**Take the pledge to stop  
texting while driving**



[Click to  
learn  
more.](#)



## Expert Support

We support you through our world-class customer-care operation that's conveniently accessible to you via

- **Personal Relationships**
  - Account management—sales, care, and support teams trained to work with organizations like yours
  - Stewardship—a process in which we periodically review your wireless accounts and recommend strategies to maximize your benefits
- **Technical Specialists**
  - Technical Support—available 24x7 to help you with your wireless voice and data services
  - Mobility application consultants—specialists who evaluate mobility applications
- **AT&T Premier Enterprise Portal**
  - Customizable, self-service site—available on the web 24x7 with secure access: <https://www.wireless.att.com/business/>
  - Online account management tools—make billing, reporting, and ordering fast and easy
  - Customer support—includes Click-to-Chat, help topics and tutorials, and phone

## Solution Pricing

### Cost Allocation

USAC-SLD rules may require bundled mobility voice and data plans to cost allocate the data portion of any bundled plans that are part of an E-rate application. AT&T provides applicants the following estimated allocation factors when allocation is required. The following are estimates, but may vary for each customer based on the particular situation, including applications, custom calling features, eligible users, and eligible locations.

# E-rate Proposal for GUTHRIE INDEP SCHOOL DIST 1

February 23, 2015



Product	Eligibility %*
Voice Only	97%
Voice/Data Bundled Plans—GOVP 300	46%
Voice/Data Bundled Plans—GOVP 400	48%
Voice/Data Bundled Plans—GOVP 600	57%
Voice/Data Bundled Plans—GOVP 1000	64%
Other Mobility Voice/Data Bundled Plans Not Listed Here	49%

\*Please note that the responsibility for verifying and certifying the information on the E-rate application is with the applicant prior to submission. This guidance notwithstanding, the final determination of eligibility will be made by the SLD after a review of the applicant's E-rate application. AT&T isn't responsible for the outcome of the SLD's decision on these matters.

**Pricing for Wireless services is based on the following term: co-terminus with existing state contract**

**Note: MRC = monthly recurring charge**

### Mobility CRU Voice & Data (E-Rate) (Month to Month Term)

Item	Description	Qty	Unit MRC	Total
Mobility CRU Gov Voice Plan	Gov Pooled Plan /Subscriber/300 Voice Pooled minutes, Unlimited AT&T Mobile to Mobile, 5,000 N/W	12	\$ 24.00	\$ 288.00
Mobility CRU Gov Bundle <b>(Voice/Data/Text)</b>	GOVP 400 Bundle/Subscriber/400 pooled voice minutes with 5,000 NW, unlimited web browsing, email, unlimited text messaging and unlimited AT&T Mobile to Mobile	25	\$ 49.61	\$ 1,240.25
Mobility CRU Gov Voice Plan	National Flat Rate / Per Subscriber/ Includes 1,000 AT&T M2M, 1,000 N/W, \$0.10 per minute for all regional calls	4	\$ 12.99	\$ 51.96
Mobility CRU Gov Data Plan	AT&T iPad / Stand Alone / Unlimited usage	6	\$ 38.00	\$ 228.00
<b>TOTAL</b>	<b>Total voice pooled minutes = 13,600</b>			<b>\$ 1,808.21</b>



# E-rate Proposal for GUTHRIE INDEP SCHOOL DIST 1

February 23, 2015



Product	Service Provider Identification Number (SPIN)
Wireless services	143025240

The pricing does not include taxes, surcharges, overages, equipment or any additional applicable fees. You may also choose to stay on your existing AT&T rate plans and features.

To locate our current wireless device line up, follow this link:

<http://www.wireless.att.com/businesscenter/phones-devices>

Once you have selected AT&T as your provider, you will be able to log in and purchase equipment from this site.

## Important Information

**Proposal Validity Period**—The information and pricing contained in this proposal is valid for a period of 90 days from the date written on the proposal cover page or until the E-rate filing window closes for the upcoming E-rate Funding year, whichever occurs later, unless rescinded or extended in writing by AT&T. **Terms and Conditions**—Unless otherwise stated herein, this proposal is conditioned upon negotiation of mutually acceptable terms and conditions. **Proposal Pricing**—Pricing proposed herein is based upon the specific product/service mix and locations outlined in this proposal, and is subject to AT&T's standard terms and conditions for those products and services and the AT&T E-rate Rider unless otherwise stated herein. Any changes or variations in the standard terms and conditions, the products/services, length of term, locations, and/or design described herein may result in different pricing. Prices quoted do not include applicable taxes, surcharges, or fees. In accordance with the tariffs or other applicable service agreement terms, Customer is responsible for payment of such charges. **Providers of Service**—Subsidiaries and affiliates of AT&T Inc. provide products and services under the AT&T brand. **Copyright Notice and Statement of Confidentiality**—© 2014 AT&T Intellectual Property. All rights reserved. AT&T, the AT&T logo, and all other AT&T marks contained herein are trademarks of AT&T Intellectual Property and/or AT&T affiliated companies. All other marks contained herein are the property of their respective owners. The contents of this document are unpublished, proprietary, and confidential and may not be copied, disclosed, or used, in whole or in part, without the express written permission of AT&T Intellectual Property or affiliated companies, except to the extent required by law and insofar as is reasonably necessary in order to review and evaluate the information contained herein. **Disclaimer**—For purposes of this Proposal, the identification of certain services as "eligible" or "non-eligible" for Universal Service ("E-rate") funding is not dispositive, nor does it suggest that this or any other services in this Proposal will be deemed eligible for such funding. Any conclusions regarding the eligibility of services for E-Rate funding must be based on several factors, many of which have yet to be determined relative to the proposed services and equipment described herein. Such factors will include, without limitation, the ultimate design configuration of the network, the specific products and services provisioned to operate the network, and the type of customer, and whether the services are used for eligible educational purposes at eligible locations. In its proposal, AT&T will take guidance from the "Eligible Services List" and the specific sections on product and service eligibility on the Schools and Libraries Division ("SLD") of the Universal Service Administrative Company ("USAC") website [www.usac.org/sl](http://www.usac.org/sl). This site provides a current listing of eligible products and services, as well as conditionally eligible and ineligible services. This guidance notwithstanding, the final determination of eligibility will be made by the SLD after a review of the customer's E-rate application for this proposal. If AT&T is awarded the bid for this project, AT&T will provide assistance on the E-Rate application solely on matters relative to the functionality of the services and products which comprise the network. Nevertheless, the responsibility for the E-rate application is with the customer. AT&T is not responsible for the outcome of the SLD's decision on these matters. **Broadband Internet Access**—For information about AT&T's broadband Internet access services, please visit [www.att.com/broadbandinfo](http://www.att.com/broadbandinfo). **End User Equipment**—Beginning with funding year 2015, E-rate recipients must cost allocate



## E-rate Proposal for GUTHRIE INDEP SCHOOL DIST 1

February 23, 2015



non-ancillary ineligible components that are bundled with eligible products or services, including those end user device components that previously would have fallen within the scope of components not requiring cost allocation as described in the 2010 Clarification Order. Cost allocations are the responsibility of E-rate Applicants. For additional information, reference USAC/SLD website @ <http://www.usac.org/sl/> and Cost Allocation Guidelines for Services @ <http://www.usac.org/sl/applicants/beforeyoubegin/eligible-services/cost-allocations.aspx>. Equipment availability and pricing is subject to change based on when plans are activated.





<b>Cox Account Rep:</b>	Kathy Williams - 11552	<b>Cox System Address:</b>	
<b>Phone Number:</b>	405-286-5317		6301 Waterford Blvd., Suite #200
<b>Fax Number:</b>	405-286-5355		Oklahoma City, OK 73118
<b>Customer Information</b>		<b>Authorized Customer Representative Information</b>	
<b>Legal Company Name:</b>	Guthrie Public Schools	<b>Full Name:</b>	Dee Benson
<b>Street Address:</b>	802 E VILAS	<b>Billing Contact:</b>	405-282-5959
<b>City/State/Zip:</b>	Guthrie, OK 73044	<b>Fax:</b>	
<b>Billing Address:</b>		<b>Contact Number:</b>	405.282.5959
<b>City/State/Zip:</b>		<b>Email Address:</b>	d.benson@guthrie.k12.ok.us
<b>Cox Account #:</b>	131-0640306-01		
<b>Taxes and Fees Not Included</b>			

<b>Service Address: 802 E VILAS, Guthrie, OK, 73044</b>						<b>Phone: 405-282-5959</b>	
						<b>Cox Account ID: 131-0640306-01</b>	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	6	6	\$17.00	60	RN	\$102.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	6	6	\$0.00	M-M	RN	\$0.00	
Metro E-100Mb UNI Intrastate	1	1	\$845.00	60	Amendment	\$845.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Guthrie Public Schools:</b>			<b>MRC:</b>	\$2,242.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

<b>Service Address: 200 E SPRINGER, Guthrie, OK, 73044</b>						<b>Phone: 405-282-5959</b>	
						<b>Cox Account ID: 131-0640307-01</b>	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Guthrie PS - Baseball:</b>			<b>MRC:</b>	\$1,312.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

<b>Service Address: 300 CROOKS DR, Guthrie, OK, 73044</b>						<b>Phone: 405-282-5959</b>	
						<b>Cox Account ID: 131-0640308-01</b>	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Guthrie PS - BFC:</b>			<b>MRC:</b>	\$1,295.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

<b>Service Address: 321 E NOBLE, Guthrie, OK, 73044</b>						<b>Phone: 405-282-5959</b>	
						<b>Cox Account ID: 131-0640304-01</b>	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
<b>Equipment Description</b>			<b>Quantity</b>		<b>Unit Price</b>		<b>Total Fee</b>
<b>Totals for Guthrie PS - Central:</b>			<b>MRC:</b>	\$1,312.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

**CONTRACT FOR SERVICES AND/OR PRODUCTS  
E-RATE FUNDING YEAR 2015-2016**

	<b>Service Provider "Provider"</b>	<b>School/Library "Applicant"</b>
<b>Company Name:</b>	HEARTLAND / Western Iowa Tele	Guthrie Public Schools
<b>Contact Name:</b>	SHARON BURNS	Dee Benson
<b>SPIN:</b>	143006265	
<b>Address:</b>	3019 AZALEA PARK DR	802 East Vilas
<b>City, State Zip:</b>	MUSKOGEE, OK 74403	Guthrie, OK 73044
<b>Phone:</b>	918-687-3161	405-282-5959

**SERVICES**

**PENDING E-RATE APPROVAL**

The Provider agrees to provide to the Applicant the services and/or products as specified in Bid # Erate 2015-2016 , Internal Connections Network.

**RECITALS**

Pursuant to the Schools and Libraries Universal Services Support Mechanism (E-Rate) contained in the Universal Service Provisions of the Telecommunications Act of 1996 [47 U.S.C. § 254. Telecommunications Act of 1996, Pub. L. No. 104-104, 110 Stat. 56 (1996) ("1996 Act")], Applicant advertised for certain telecommunications, Internet, and internal connections services. Provider submitted bid to provide same. In accordance with the requirements of the regulations implementing the Act, Applicant considered the bid and determined that it should be accepted. The parties are now ready to enter into a contract for the furnishing of such services and/or products and they set their agreement in writing as follows:

**AGREEMENT**

For and in consideration of the payment of the sums of money specified herein, together with other good and valuable consideration, Provider does hereby agree to furnish, and Applicant does hereby agree to accept and pay the discounted price for the services bid.

The term of this contract shall terminate on June 30, 2016.

If the Schools and Libraries Division ("SLD"), Administrator of the Universal Services Support Mechanism, or its successor, should fail to approve all of or any part of the services and products covered by this contract, the Applicant shall have the right, at its option, to cancel this contract, as to that part of the services and products disallowed for discount pricing.

If, after approval of discount funding by SLD, Applicant's governing board should fail to approve all of or any part of the services and products covered by this contract, the Applicant shall have the right, at its option, to cancel this contract, as to that part of the services and products disallowed by the governing board.

The total costs of the services and/or products shall not exceed \$ \_\_\_\_\_ .00 dollars. In no circumstances shall Applicant be liable for an amount exceeding \$ \_\_\_\_\_ unless Applicant's governing board specifically waives this provision in writing.

	<b>For Provider:</b>	<b>For Applicant:</b>
Signature of Authorized Person:		
Printed Name of Authorized Person:	Sharon Burns	
Title:	Sr. Education Consultant	
Date:**		

*Note: Contracts are NOT required for Tariffed and Month-to-Month Services*

Service Address: 2001 W NOBLE, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640303-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description		Quantity		Unit Price		Total Fee	
Totals for Guthrie PS - Cotteral:		MRC:	\$1,312.00	NRC:	\$0.00	Equipment Cost:	\$0.00

Service Address: 1021 E PERKINS, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640309-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description		Quantity		Unit Price		Total Fee	
Totals for Guthrie PS - Faver:		MRC:	\$1,312.00	NRC:	\$0.00	Equipment Cost:	\$0.00

Service Address: 902 N WENTZ, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640311-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description		Quantity		Unit Price		Total Fee	
Totals for Guthrie PS - Fogarty:		MRC:	\$1,312.00	NRC:	\$0.00	Equipment Cost:	\$0.00

Service Address: 200 E HARRISON, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640299-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	2	2	\$17.00	60	RN	\$34.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	2	2	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description		Quantity		Unit Price		Total Fee	
Totals for Guthrie PS - football Stadium ( Jelsma):		MRC:	\$1,329.00	NRC:	\$0.00	Equipment Cost:	\$0.00

Service Address: 200 CROOKS DR, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640319-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	6	6	\$17.00	60	RN	\$102.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	6	6	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description		Quantity		Unit Price		Total Fee	
Totals for guthrie ps - HS:		MRC:	\$1,397.00	NRC:	\$0.00	Equipment Cost:	\$0.00



Service Address: 705 E OKLAHOMA AVE, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640312-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	2	2	\$17.00	60	RN	\$34.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	2	2	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description			Quantity		Unit Price		Total Fee
<b>Totals for Guthrie PS - JR Hi:</b>			<b>MRC:</b>	\$1,329.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

Service Address: 200 CROOKS DR BLDG FIVE, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640316-01, 131-0643646-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	4	4	\$17.00	60	RN	\$68.00	
PRI 2-way Trunk Channel	23	23	\$7.50	60	Amendment	\$172.50	
Expert PRI Facility	1	1	\$160.00	60	RN	\$160.00	
Block of 100 DID Numbers	1	1	\$20.25	60	RN	\$20.25	
Block of 20 DID Numbers	1	1	\$8.70	60	RN	\$8.70	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	4	4	\$0.00	M-M	RN	\$0.00	
Split Local Loop Flag	1	1	\$0.00	M-M	RN	\$0.00	
Split Local Loop Service - COI 500Mb	1	1	\$4,000.00	60	RN	\$4,000.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description			Quantity		Unit Price		Total Fee
<b>Totals for guthrie ps - technology:</b>			<b>MRC:</b>	\$5,724.45	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

Service Address: 702 CROOKS DR, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640298-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Cox Digital Telephone Service	1	1	\$17.00	60	RN	\$17.00	
Cox Outbound Long Distance - \$0.012 Interstate / \$0.026 Intrastate	1	1	\$0.00	M-M	RN	\$0.00	
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description			Quantity		Unit Price		Total Fee
<b>Totals for Guthrie PS - upper Elementary:</b>			<b>MRC:</b>	\$1,312.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

Service Address: 321 E GRANT, Guthrie, OK, 73044						Phone: 405-282-5959	
						Cox Account ID: 131-0640313-01	
Service Description	Prev QTY	New QTY	Unit Price	Term (Months)	Type	Service Charges	
						Monthly Recurring	One Time Activation & Setup Fees
Metro E-1Gb UNI Intrastate	1	1	\$1,295.00	60	Amendment	\$1,295.00	
Equipment Description			Quantity		Unit Price		Total Fee
<b>Totals for Guthrie PS- Indoor Baseball:</b>			<b>MRC:</b>	\$1,295.00	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00
<b>Totals for all Accounts :</b>			<b>MRC:</b>	\$22,483.45	<b>NRC:</b>	\$0.00	<b>Equipment Cost:</b> \$0.00

<b>If you are purchasing Dedicated Service Facilities.</b>							<b>Merge Bill</b>
<input type="checkbox"/> For Dedicated Service Facilities (e.g. Private Line Type Services, Ethernet Services). By initialing here and signing below, Customer represents that at least 10% of the traffic on the designated circuit(s) is Inter-State in nature or is Internet traffic.							Yes

**Special Conditions**

Initial term of this agreement is 7-01-2015 through 6-30-2016. Continuation of this agreement is contingent upon mutual annual ratification by Customer and Cox.

**Promotion Details**

- Thank you for your business! As a valued Cox Business Customer, we would like to offer additional services to help your business grow. Cox Media consultants provide media solutions to help reach your audience more effectively and efficiently with advanced cable and digital advertising products. Call toll free 1-855-MEDIAMX (1-855-633-4269) or [mediamx@coxmedia.com](mailto:mediamx@coxmedia.com) today for more information.

By signing this Agreement, you represent that you are the authorized Customer representative and the information above is true and correct. This Agreement binds Customer to the terms and conditions attached to this Agreement (the "Service Terms") and any other terms and conditions applicable to the Services set forth above, including without limitation, the Cox tariffs, Service Guides, State and Federal regulations, the General Terms located at <http://ww2.cox.com/aboutus/policies/business-general-terms.cox>, and the Cox Acceptable Use Policy (the "AUP"). Customer acknowledges receipt and acceptance of the Service Terms, the AUP and the General Terms by signing this Agreement. This Agreement is subject to credit approval and Customer authorizes Cox to check credit. The prices above do not include applicable taxes, fees, assessments or surcharges which are additional and may change. This proposal is valid provided Customer signs and delivers this Agreement to Cox unchanged within thirty (30) days from the date above. In addition to any other termination rights in this Agreement, Cox may terminate this Agreement without liability at any time prior to installation of Services or if Cox determines that Customer's location is not reasonably serviceable according to Cox's standard practices. If Customer terminates or decreases any Service that is part of a bundle offering, the remaining Service(s) shall be subject to price increases for the remaining Term. Each party may use electronic signature to sign this Agreement, provided the electronic signature method used by Customer is acceptable to Cox. "Acceptance" of the Agreement by Cox shall occur upon the earlier of (i) Cox's countersignature of this Agreement or (ii) Cox's installation of Service at Customer's location. If Customer cancels this Agreement prior to installation of Service by Cox, Customer shall be liable for Cox's costs incurred. If Cox Equipment is not returned to Cox after disconnection of Services, Customer shall be liable for the Cox Equipment costs. I acknowledge that I have read and understand the 911 disclosures in Section 2 of the Service Terms.

<b>Customer Authorized Signature</b>	<b>CoxCom, LLC., Cox Oklahoma Telcom, LLC Signature</b>
Signature:	Signature:
Print:	Print:
Title Position:	Title Position:
Date:	Date:

**MEMORANDUM:**

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

**From:** Eldona Woodruff, Director of Special Education and Laura Benham,  
Special Olympics Coordinator

**Subject:** State Special Olympics Summer Games

**Date:** March 3, 2015

For the past several years, some of our Special Education Students with intellectual disabilities ages 8 through twelfth grade along with their coaches and volunteers have attended the State Special Olympics Summer Games in Stillwater in May. The cost of this activity is paid from the Guthrie Special Olympics Activity Fund. The younger students and students with significant multiple disabilities attend the day events only and return home to Guthrie each evening. Students in grades 4-12 stay in Stillwater at night and participate in the daytime and evening events. Last school year the cost of registration, housing, and food for grades 4-12 was approximately \$5800.00. Additionally, the cost of transportation and substitutes for teachers comes from the Special Olympics Activity Fund.

For the current year, we propose that the younger students (ages 8-4<sup>th</sup> grade) and students with significant multiple disabilities continue to be transported to attend the day events only. Students in grades 4-12 will stay in Stillwater and participate in the day and evening activities sponsored by the State Special Olympics Organization. This year all students spending the night will be staying in the dorms on the OSU campus with their Special Olympics Coach and chaperones. We have four families that will be staying with their child at the Cimarron Hotel and Suites due to the amount of care needed by their child. The cost for grades 3-12 will be approximately \$5000.00 for housing, \$270.00 for registration, and \$800.00 for food, for an approximate total of \$6070.00, including the costs of substitutes and transportation.

The approximate number of students and adult sponsors attending the May 13<sup>th</sup> – May 15<sup>th</sup>, 2015 State Special Olympics Summer Games in Stillwater will be:

Cotteral	6 Athletes and 1 Adult
Fogarty	9 Athletes and 2 Adults
GUES	28 Athletes and 7 Adults
Junior High	4 Athletes and 2 Adults
High School	7 Athletes and 2 Adults



Guthrie Public Schools

Memo

To: Dr. Mike Simpson  
Guthrie School Board

From: Carmen Walters, Director of Elementary Education/Federal Programs

Date: March 2, 2015

Re: **K – 8 Remedial Summer School Program**

---

Guthrie Public Schools request your consideration and approval for the K-8 Remedial Summer School Program.

- Instruction will include reading for Kindergarten through 8<sup>th</sup> grade and math for Kindergarten through 2<sup>nd</sup> grade and 4<sup>th</sup> through 8<sup>th</sup> grade.
- Students qualify based on Map for Primary Grades (MPG), Measures of Academic Progress (MAP) assessment, Oklahoma Core Curriculum Test scores, benchmark assessments and other informal assessments.
- The program is offered at no cost to the students. However; transportation is the responsibility of the parent or guardian.
- Funding for the program will be funded through Reading Sufficiency and Title I at a total projected cost of \$51,500.00.
- The staff will include approximately 15 teachers, 3 paraprofessionals, 1 RSA coordinator and 1 administrator.
- Teacher pay is \$20 per hour plus up to 5 hours for scheduling and parent contact prior to the beginning of summer school. Paraprofessional pay is \$10 per hour. RSA coordinator and administrator pay is \$25 per hour plus \$500 for preparation.
- All sessions will be held at Guthrie Upper Elementary School.
- Students will attend Monday – Thursday June 1 – June 25, 2015 from 8:30 -11:30 a.m. Teachers will report May 29 – June 26, 2015; 8:00 a.m. – 12 noon(18 days) and the RSA coordinator and administrator will report May 29 – June 26, 2015; 7:30 a.m. – 12:30 p.m. (18 days)
- Teacher recommendations will be submitted for your approval at the May 2015 board meeting.

PROCLAMATION AND NOTICE OF ELECTION

Under and by virtue of Section 26, Article X of the Constitution and Title 70, Article XV, Oklahoma Statutes 2011, and other laws supplementary and amendatory thereto and a Resolution of the Board of Education of Independent School District Number 1 of Logan County, Oklahoma, also known as Guthrie School District, adopted on the 9th day of March, 2015, an election is hereby called to be held in said School District on the 12th day of May, 2015, for the purpose of submitting to the registered, qualified electors thereof the following proposition:

PROPOSITION

Shall Independent School District Number 1 of Logan County, Oklahoma, incur an indebtedness by issuing its bonds, to be issued in one or more series, in the sum of Sixteen Million Two Hundred Thousand Dollars (\$16,200,000) to provide funds for the purpose of (i) repairing, renovating and making improvements to Central Elementary School, Fogarty Elementary School, Guthrie Upper Elementary School and Guthrie High School, including but not limited to, roof replacement, replacement of HVAC unit ventilators, window replacement and tuck point exterior repair, (ii) acquiring classroom technology equipment, including additional computers, software licenses and service agreements at sites district wide, and (iii) constructing, equipping, and furnishing a new elementary school to be located just East of the intersection of Douglas and Charter Oak to accommodate increased student growth in the southern part of the school district which will have a planned capacity of five hundred (500) students and will be approximately 50,000 square feet in size, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest at not to exceed the rate of ten (10%) percentum per annum, payable semiannually and to become due serially within ten (10) years from their date except bonds issued for equipment described in Section 15-106.1 of Title 70 of the Oklahoma Statutes shall become due within five (5) years from their date?

The voting machines or voting devices used at said election shall set out the proposition as above set forth and shall also contain the words:

- Yes -- For the above Proposition
- No -- Against the above Proposition

The polls shall be opened at seven o'clock a.m. and remain open continuously until and be closed at seven o'clock p.m.

The number and location of the polling places and the names of the persons who shall conduct said election shall be designated by the Logan County Election Board. Such officers shall also act as counters.

The specific projects for which at least one hundred percent (100%) of the proceeds of the aforesaid \$16,200,000 Building Bonds shall be expended and the dollar amounts for each project shall be as follows:



Repairs, renovations and improvements to Central Elementary School, Fogarty Elementary School, Guthrie Upper Elementary School and Guthrie High School, including but not limited to, roof replacement, replacement of HVAC unit ventilators, window replacement and tuck point exterior repair \$4,200,000

Acquisition of classroom technology equipment, including additional computers, software licenses and service agreements at sites district wide 500,000

Constructing, equipping, and furnishing a new elementary school to be located just East of the intersection of Douglas and Charter Oak to accommodate increased student growth in the southern part of the school district. The new elementary school will have a planned capacity of five hundred (500) students and will be approximately 50,000 square feet in size 11,500,000

Total \$16,200,000

(100% of \$16,200,000)

WITNESS our hands as President and Clerk of the above Board of Education and the seal of said School District this 9th day of March, 2015.

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

ATTEST:

\_\_\_\_\_  
Clerk, Board of Education

(SEAL)

RESOLUTION AUTHORIZING ELECTION

PURSUANT TO NOTICE GIVEN UNDER THE OPEN MEETING ACT, THE BOARD OF EDUCATION OF INDEPENDENT SCHOOL DISTRICT NUMBER 1 OF LOGAN COUNTY, STATE OF OKLAHOMA, MET IN REGULAR SESSION AT THE BOARD OF EDUCATION BUILDING, 802 EAST VILAS, GUTHRIE, OKLAHOMA, IN SAID SCHOOL DISTRICT ON THE 9TH DAY OF MARCH, 2015, AT 7:00 P.M.

PRESENT:

ABSENT:

Notice of the schedule of regular meetings of the School District for the calendar year 2015 was given in writing to County Clerk of Logan County, Oklahoma, at \_\_\_\_ o'clock \_\_.m. on the \_\_\_\_ day of \_\_\_\_\_, 2014, and public notice of this meeting was given in writing, setting forth the date, time, place and agenda was posted at the front entrance to the Board of Education Building in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at \_\_\_\_\_ o'clock \_\_\_\_ .m. on the \_\_\_\_\_ day of \_\_\_\_\_, 2015, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act. Notice of said meeting and agenda have also been posted on the School District's website in accordance with Title 74, Oklahoma Statutes, Section 3106.2.

(OTHER PROCEEDINGS)

The President introduced a Resolution by reading the Title, upon motion by \_\_\_\_\_  
\_\_\_\_\_seconded by \_\_\_\_\_, said Resolution was adopted by the following vote:

AYE:

NAY:

and said Resolution was thereupon signed by the President, attested by the Clerk, sealed with the seal of said School District, and is as follows:

RESOLUTION

A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF AN ELECTION IN INDEPENDENT SCHOOL DISTRICT NUMBER 1 OF LOGAN COUNTY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED ELECTORS THEREOF THE QUESTION OF THE ISSUANCE OF THE BONDS OF SAID SCHOOL DISTRICT, TO BE ISSUED IN ONE OR MORE SERIES, IN THE SUM OF SIXTEEN MILLION TWO HUNDRED THOUSAND DOLLARS (\$16,200,000) TO PROVIDE FUNDS FOR THE PURPOSE OF (I) REPAIRING, RENOVATING AND MAKING IMPROVEMENTS TO CENTRAL ELEMENTARY SCHOOL, FOGARTY ELEMENTARY SCHOOL, GUTHRIE UPPER ELEMENTARY SCHOOL AND GUTHRIE HIGH SCHOOL, INCLUDING BUT NOT LIMITED TO, ROOF REPLACEMENT, REPLACEMENT

OF HVAC UNIT VENTILATORS, WINDOW REPLACEMENT AND TUCK POINT EXTERIOR REPAIR, (II) ACQUIRING CLASSROOM TECHNOLOGY EQUIPMENT, INCLUDING ADDITIONAL COMPUTERS, SOFTWARE LICENSES AND SERVICE AGREEMENTS AT SITES DISTRICT WIDE, AND (III) CONSTRUCTING, EQUIPPING, AND FURNISHING A NEW ELEMENTARY SCHOOL TO BE LOCATED JUST EAST OF THE INTERSECTION OF DOUGLAS AND CHARTER OAK TO ACCOMMODATE INCREASED STUDENT GROWTH IN THE SOUTHERN PART OF THE SCHOOL DISTRICT WHICH WILL HAVE A PLANNED CAPACITY OF FIVE HUNDRED (500) STUDENTS AND WILL BE APPROXIMATELY 50,000 SQUARE FEET IN SIZE AND LEVYING AND COLLECTING AN ANNUAL TAX IN SUCH DISTRICT FOR THE PAYMENT OF THE INTEREST AND PRINCIPAL OF SAID BONDS.

WHEREAS, it is deemed advisable by the Board of Education of Independent School District Number 1 of Logan County, Oklahoma, to construct, equip, repair and remodel school buildings, acquire school furniture, fixtures and equipment, acquire and improve school sites, and acquire school classroom technology equipment; and

WHEREAS, there are no funds in the treasury for such purposes, and power is granted said Board by Section 26, Article X of the Constitution and Title 70, Article XV of the Oklahoma Statutes 2011, and laws supplementary and amendatory thereto, to issue bonds to provide funds for such purpose provided the same be authorized by the registered qualified electors thereof, voting at an election held for that purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF INDEPENDENT SCHOOL DISTRICT NUMBER 1 OF LOGAN COUNTY, OKLAHOMA:

SECTION 1. That a special election is hereby called in said School District to be held on the 12th day of May, 2015, for the purpose of submitting to the registered, qualified electors of such School District the following proposition:

PROPOSITION

Shall Independent School District Number 1 of Logan County, Oklahoma, incur an indebtedness by issuing its bonds, to be issued in one or more series, in the sum of Sixteen Million Two Hundred Thousand Dollars (\$16,200,000) to provide funds for the purpose of (i) repairing, renovating and making improvements to Central Elementary School, Fogarty Elementary School, Guthrie Upper Elementary School and Guthrie High School, including but not limited to, roof replacement, replacement of HVAC unit ventilators, window replacement and tuck point exterior repair, (ii) acquiring classroom technology equipment, including additional computers, software licenses and service agreements at sites district wide, and (iii) constructing, equipping, and furnishing a new elementary school to be located just East of the intersection of Douglas and Charter Oak to accommodate increased student growth in the southern part of the school district which will have a planned capacity of five hundred (500) students and will be approximately 50,000 square feet in size, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest at not to exceed the rate of ten (10%) percentum per annum, payable semiannually and to become due serially within ten (10) years from their date except bonds issued for equipment described in Section 15-106.1 of Title 70 of the Oklahoma Statutes shall become due within five (5) years from their date?

SECTION 2. That such call for said election shall be by proclamation and notice signed by the President or Vice-President and attested by the Clerk or Deputy Clerk setting forth the proposition to be voted upon, the number and location of the polling places, the hours or opening and closing of the polls, the names of the officers who shall conduct said election and the substance of Section 4 hereof; that the ballots shall set forth the proposition to be voted upon substantially as set out in Section 1 hereof and that the returns of said election shall be canvassed and certified to by the Logan County Election Board.

SECTION 3. That the number and location of the polling places and precinct officers for said election shall be as prescribed by the County Election Board.

SECTION 4. That the specific projects for which at least one hundred percent (100%) of the proceeds of the aforesaid \$16,200,000 Building Bonds shall be expended and the dollar amounts for each project shall be as follows:

Repairs, renovations and improvements to Central Elementary School, Fogarty Elementary School, Guthrie Upper Elementary School and Guthrie High School, including but not limited to, roof replacement, replacement of HVAC unit ventilators, window replacement and tuck point exterior repair	\$4,200,000
Acquisition of classroom technology equipment, including additional computers, software licenses and service agreements at sites district wide	500,000
Constructing, equipping, and furnishing a new elementary school to be located just East of the intersection of Douglas and Charter Oak to accommodate increased student growth in the southern part of the school district. The new elementary school will have a planned capacity of five hundred (500) students and will be approximately 50,000 square feet in size	<u>11,500,000</u>
Total	\$16,200,000
	(100% of \$16,200,000)

SECTION 5. That a copy of this Resolution shall be personally delivered to the office of the County Election Board of Logan County, State of Oklahoma, at least sixty (60) days prior to the date of said election.

[Remainder of Page Intentionally Left Blank]

ADOPTED and APPROVED this 9th day of March, 2015.

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President, Board of Education

ATTEST:

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Clerk, Board of Education

(SEAL)

Information for the County Election Board

1. The proposition requires a three-fifths (60%) majority for approval.
2. Registered voters residing within the School District are authorized to vote.
3. Absentee voting permitted.

STATE OF OKLAHOMA     )  
  ) SS  
COUNTY OF LOGAN     )

I, the undersigned, the duly qualified and acting Clerk of the Board of Education of Independent School District Number 1, Logan County, Oklahoma, hereby certify that the foregoing is a true and complete copy of a Resolution authorizing the calling and holding of an election for the purpose therein set out adopted by said Board and transcript of proceedings of said Board at a regular meeting thereof duly held on the date therein set out, insofar as the same relates to the introduction, reading and adoption thereof as the same appear of record in my office.

WITNESS my hand and seal this 9th day of March, 2015.

\_\_\_\_\_  
Clerk, Board of Education

(SEAL)



# Board of Education Personnel Reports

## *Employment Request*

Classification							
Support							
Name	Site	Teaching Assignment	First Work Day	Pay Grade	Hrs Per Day	Replacing	
Reeve, Sheryl	Central	Sp Ed Paraprofessional	02/16/15	3	7.5	Leona Noe	
Rider, Stacey	Junior High	Sp Ed Paraprofessional	03/09/15	3	7.5	Terrance Lockett	

## *FMLA Request*

**Support:** 1

**Certified:** 1

## *Transfer of Position Report*

Classification					
Support					
Name	Transferred From	Transferred To	Replacing	Transfer Date	
Drake, Tara	Sp Ed Para GUES	Finance Secretary GUES	Jana Frey	3/1/2015	
Noe, Leona	Sp Ed Para Central	Sp Ed Para HS	Deborah Dean	2/5/2015	
Rains, Delta	Cafeteria Cotteral 7 Hrs	Cafeteria Cotteral 7.5 Hrs	N/A	3/9/2015	
Wanzer, Jana	Secretary to CN Director	Treasurer/Ins. Coord.	Donna Scheihing	4/1/2015	
West, Maxine	Cafeteria GUES 7.5 Hrs	Cafeteria GUES 8 Hrs	NA	2/16/2015	

## *Separation of Employment*

Classification					
Certified					
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Cunningham, Kevin	GUES	Counselor	Retiring	5/22/2015	
Hall, Carolyn	High School	Special Ed	Retiring	5/22/2015	
Rambo, Jacquelyn	Junior High	English 8th Grade	Resigning	3/20/2015	
Simmons, Tiffany	Junior High	English 8th Grade Reading	Resigning	5/22/2015	

Classification					
Support					
Name	Site	Teaching Assignment	Reason for Separation	Effective Date	
Carrera, Julian	Junior High	Custodian	Resigning	2/19/2015	
Timmons, Gregory	High School	Custodian	Resigning	2/25/2015	

## *Guthrie Public Schools Building Level Administrators*

<i>LastName</i>	<i>FirstName</i>	<i>Assignment</i>	<i>Total Experience</i>
Ball	Jeffrey	Assistant Principal	19
Bauter	Letha	Assistant Principal	17
Davison	Susan	Principal	30
Dayton	Ryan	Assistant Principal	9
Graham	Scot	Principal	15
Hughes	Patrick	Dir. of Alternative Education	27
LeGrande	Chris	Principal	23
Rainwater	Robbie	Principal	11
Stone	Bret	Assistant Principal	31
Throckmorton	Dustin	Assistant Principal	16
Todd	Marsha	Principal	21
Watson	Dani	Principal	11





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:

**Benson**

**Juana**

Last Name

First Name

Middle Initial

**Honor Society**

**High School**

Extra-Duty Position

Site

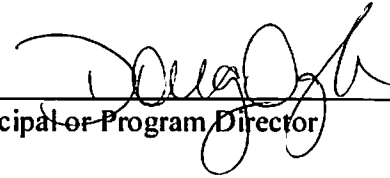
If hired by the Board of Education, would this be a replacement?  Yes  No

If yes, whom would this employee replace? Replacing Ms. Benson's current signed extra duty contract

for \$500.00 for the 2014-2015 school year.

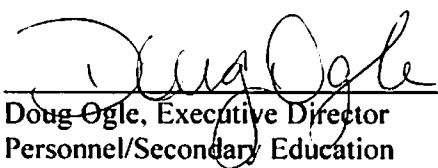
If this is an extra-duty position for athletics, has this person had *Care and Prevention of Athletic Injuries*?  Yes  No

Start Date \_\_\_\_\_ Extra-Duty Compensation \$725.00

Submitted By:   
Principal or Program Director

2/11/15  
Date



  
Doug Ogle, Executive Director  
Personnel/Secondary Education

2/11/15  
Date



Staking A Claim in Our Students' Future

Telephone: 405-282-8900

**REQUEST FOR EXTRA-DUTY POSITION**

Dr. Simpson & Guthrie Board of Education:

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

Blevins                      Jeanette                      \_\_\_\_\_  
Last Name                      First Name                      Middle Initial

Tennis Head Coach (Boys)                      \_\_\_\_\_                      GHS  
Extra-Duty Position                      Site

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

If yes, whom would this employee replace?    Jordan Hooge

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

Start Date 2-24-15                      Extra-Duty Compensation \$1,200.00

Submitted By: Jon Chappell                      \_\_\_\_\_                      2-17-15  
Principal or Program Director                      Date

\_\_\_\_\_                      \_\_\_\_\_  
Doug Ogle, Executive Director                      \_\_\_\_\_  
Personnel/Secondary Education                      Date  
2/18/15

# Guthrie Public Schools

## Property Committee Meeting

March 2, 2015 5:00 pm

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

Mr. Gammill Spoke on the following items:

### **Expenditure Reports:**

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

### **Completed Projects:**

- 125 Work Orders in February
- Faver Heater replacement
- Electric for Jr High Lab

### **Projects in Progress:**

- Currently have 78 Work Orders
- Tornado shelter study by The Stacy Group
- Smart Board installation continues
- Donated furniture is being distributed

### **New Projects:**

-Summer projects including:

Replacement of three pieces of equipment

Ordering cleaning supplies

- Looking into the replacement of the High School bell system
- Construction of FFA barns with donated funds

### **Superintendent Discussion:**

- Property purchase should close next week
- A review of the Bond Resolution

**Guthrie Public Schools  
Finance Committee Meeting Minutes  
Tuesday, March 3, 2015  
4:00 P.M.**

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

Mr. Schulz opened by explaining that there would be no treasurer's or interest rate reports due to the school treasurer having a car accident. He then let the committee know that if they had questions about the other financial reports to contact him.

**Mr. Schulz** spoke on the following:

**Municipal Accounting Contract Renewal**

Explained for the first time in eleven years there will be a price increase on the financial accounts of 5% but on the student information there would be a slight decrease due to decreased enrollment making the net increase \$500.00.

**Transpar Reimbursement**

Due to the transportation department doing a lot more work than what was thought by Transpar they will be giving the school a reimbursement.

**Annual Audit**

Presented the highlights of the annual audit.

**Financial Overview**

He gave a short overview of the financial workings of a school system.

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

**Bond Election Resolution**

Discussed the Bond Election Resolution as per the handouts as prepared by Mr. Wolfe.

**Ag Construction Project**

Explained about how the construction project was going and how it would be handled financially.

## **Curriculum Committee Meeting**

**March 3, 2015**

**5:00 p.m.**

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

### **Discussion Items**

#### **Ms. Walters**

##### **RSA**

- 30% (77 students) of third grade students are at risk of retention
- 16 of these students automatically fall under one of the 6 Good Cause Exemptions
- The Iowa Test of Basic Skills (ITBS) will be administered to all students receiving Unsatisfactory on the state OCCT Reading (Results from Measured Progress estimated release of the middle of May)

##### **Proactive Measures Taken Since October**

- Bottom 25% tracked Weekly
- Teacher Action Plans addressing Specific Targeted Intervention
- After School Tutoring every Tuesday from 3:15-4:15
- Power Hour 2 times a week with 45 minutes of Additional Targeted Instruction
- RSA Folders documenting 4 work samples of the 4 areas of Literacy with 70% or above
- Letter sent home to parents from the principal and a personal phone call from the principal to offer assistance

##### **Summer School**

- See attachment



Guthrie Public Schools

Memo

To: Dr. Mike Simpson  
Guthrie School Board

From: Carmen Walters, Director of Elementary Education/Federal Programs

Date: March 2, 2015

Re: **K – 8 Remedial Summer School Program**

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Guthrie Public Schools request your consideration and approval for the K-8 Remedial Summer School Program.

- Instruction will include reading for Kindergarten through 8<sup>th</sup> grade and math for Kindergarten through 2<sup>nd</sup> grade and 4<sup>th</sup> through 8<sup>th</sup> grade.
- Students qualify based on Map for Primary Grades (MPG), Measures of Academic Progress (MAP) assessment, Oklahoma Core Curriculum Test scores, benchmark assessments and other informal assessments.
- The program is offered at no cost to the students. However; transportation is the responsibility of the parent or guardian.
- Funding for the program will be funded through Reading Sufficiency and Title I at a total projected cost of \$51,500.00.
- The staff will include approximately 15 teachers, 3 paraprofessionals, 1 RSA coordinator and 1 administrator.
- Teacher pay is \$20 per hour plus up to 5 hours for scheduling and parent contact prior to the beginning of summer school. Paraprofessional pay is \$10 per hour. RSA coordinator and administrator pay is \$25 per hour plus \$500 for preparation.
- All sessions will be held at Guthrie Upper Elementary School.
- Students will attend Monday – Thursday June 1 – June 25, 2015 from 8:30 -11:30 a.m. Teachers will report May 29 – June 26, 2015; 8:00 a.m. – 12 noon(18 days) and the RSA coordinator and administrator will report May 29 – June 26, 2015; 7:30 a.m. – 12:30 p.m. (18 days)
- Teacher recommendations will be submitted for your approval at the May 2015 board meeting.