

# **GUTHRIE PUBLIC SCHOOLS**

## **2016-2017 BOARD ADOPTED OPERATING BUDGET**

**PREPARED BY**

**DENNIS SCHULZ  
ASSISTANT SUPERINTENDENT**

**GUTHRIE PUBLIC SCHOOLS**  
**2016-2017 SCHOOL OFFICIALS**

**BOARD OF EDUCATION**

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**2016-2017 OPERATING BUDGET  
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## BUDGET PHILOSOPHY

A budget is a plan for financial operation made up of proposed expenditures for a given period and the proposed means of financing them. A budget is prepared as a plan to carry the mission of public schools and to insure that all necessary programs are provided for.

The choice of the appropriate budget method is an important decision. Some budget methods may promote greater board and community understanding of the budget and ultimately, the district's priorities, than others. If the community can see the connection between dollars and educational programs, it is likely that the school board will be more successful in gaining acceptance of the budget from school district patrons. In addition, budget methods which result in better community understanding may result in increased financial support of schools. This will also determine which educational priorities are seen as important to the community.

A benefit of a move toward greater decentralization of financial control may well be that such a move increases the ability of the school principal to effectively direct resources to achieve program goals. Also, budget methods which attempt to direct resources to program needs rather than "across-the-board" increases serve to increase cost effectiveness. One of the drawbacks to decentralization is that curriculum coordination across programs and schools may be difficult. An effective management information system, open lines of communication among staff members, and a concern for equity should alleviate some of these problems, while allowing a school administrator to target resources to students' needs at the same time he or she manages a consistent and coherent educational program.

One of the potential disadvantages of a budget method which does not use an "objective" formula to allocate resources is that politically active groups may be in an advantageous position to lobby for additional funds. When using certain budgeting models that allow for community participation, great care should be taken to effectively guard against undue influence of special interest groups. The degree to which children will receive equal access to educational resources will depend to a large extent on the commitment of school officials to equity and excellence.

## 2016-2017 BUDGET TIMETABLE

The budget cycle is typically a year-round process, beginning with ongoing fund balance projections and statutory staffing commitments that are required to be made by the first Monday in June of each year prior to the start of the upcoming fiscal year in July. At any one time the Superintendent is concerned with three fiscal years' budgets; planning for the next fiscal year, administering the current fiscal year, and evaluating the last fiscal year. It is very difficult to manage a public school budget because the major expenditure, salaries and benefits, must, by law, be committed before revenue allocations are known. The budgeting timetable for this fiscal year is shown below:

June, 2016	Renew Teacher Contracts
June, 2016	Renew Support Personnel Contracts
June, 2016	Approve Temporary Appropriations
July, 2016	Notification of Initial State Aid Allocation
August, 2016	Certification of Property Valuations by County Assessor
September, 2016	Board of Education approval of Estimate of Needs
September, 2016	County Excise Board approval of Estimate of Needs
October, 2016	Board of Education Approval of Operating Budget
December, 2016	Notification of Mid-Term Adjustment to State Aid Allocation
If needed.....	Request(s) for Supplemental Appropriations and Amendments to Operating Budget

**2016-2017 BUDGET BY FUNCTION  
AND OBJECT DIMENSIONS**

**GUTHRIE PUBLIC SCHOOLS  
OPERATING BUDGET BY FUNCTION CLASSIFICATION  
FOR THE YEAR ENDED JUNE 30, 2017**

FUNCTION	GENERAL FUND	BUILDING FUND	CHILD NUTRITION FUND	SINKING FUND	GIFTS & ENDOWMENTS FUND	INSURANCE CASUALTY FUND	2015 BOND FUND	2016 BOND FUND
1000 - Instruction	\$11,628,851.52	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100 - Support Services, Students	1,381,528.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 - Support Services, Instructional Staff	1,165,206.05	2,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00
2300 - General Administration	741,737.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2400 - School Administration	1,419,196.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 - Central Services	599,130.65	100.00	0.00	0.00	0.00	0.00	0.00	0.00
2600 - Operation & Maintenance of Plant	1,844,335.54	485,720.70	0.00	0.00	0.00	16,348.21	0.00	0.00
2700 - Student Transportation	1,749,337.90	0.00	0.00	0.00	0.00	17,000.00	0.00	0.00
3100 - Child Nutrition Program	168,570.00	7,500.00	1,351,374.50	0.00	0.00	0.00	0.00	0.00
3300 - Community Service	960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 - Facility Acquisition & Construction	79,110.89	380.00	0.00	0.00	0.00	0.00	33,498.10	11,144,931.11
5100 - Debt Service	0.00	0.00	0.00	2,044,000.00	0.00	0.00	0.00	0.00
5200/5300/5600 - Corrections, Clearing & Fund Transfers	0.00	0.00	121,836.56	0.00	0.00	0.00	0.00	0.00
5500 - Private Non-Profit Schools	15,480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 - Scholarships, Awards, and Claims	0.00	0.00	0.00	0.00	10,215.67	0.00	0.00	0.00
8000 - Repayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$20,793,444.16</b>	<b>\$496,700.70</b>	<b>\$1,473,211.06</b>	<b>\$2,044,000.00</b>	<b>\$10,215.67</b>	<b>\$63,348.21</b>	<b>\$33,498.10</b>	<b>\$11,144,931.11</b>

**GUTHRIE PUBLIC SCHOOLS  
OPERATING BUDGET BY OBJECT CLASSIFICATION  
FOR THE YEAR ENDED JUNE 30, 2017**

<u>OBJECT</u>	<u>GENERAL FUND</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>SINKING FUND</u>	<u>GIFTS &amp; ENDOWMENTS FUND</u>	<u>INSURANCE CASUALTY FUND</u>	<u>2015 BOND FUND</u>	<u>2016 BOND FUND</u>
100 - Salaries	\$12,851,882.02	\$0.00	\$336,174.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200 - Employee Benefits	5,304,965.79	0.00	204,750.00	0.00	0.00	0.00	0.00	0.00
300 - Professional & Technical	410,710.00	6,000.00	10,940.00	0.00	0.00	0.00	0.00	644,931.11
410 - Utilities	85,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420,430 - Cleaning, Repair, & Maint.	102,825.00	234,710.00	13,350.00	0.00	0.00	18,348.21	0.00	0.00
440 - Rental & Leases	30,530.00	250.00	580.00	0.00	0.00	0.00	0.00	0.00
450 - Construction Services	0.00	680.00	0.00	0.00	0.00	0.00	33,498.10	10,500,000.00
510,530-580 - Other Purchased Services	219,377.32	4,370.00	190,560.00	0.00	0.00	0.00	0.00	0.00
520 - Insurance	201,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 - General Supplies	311,819.22	158,200.00	53,180.00	0.00	0.00	6,500.00	0.00	0.00
620 - Energy (Fuel, Electric, Natural Gas)	523,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630 - Food & Milk	0.00	0.00	541,240.00	0.00	0.00	0.00	0.00	0.00
640 - Books & Periodicals	135,917.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650 - Durable Supplies & Software	402,692.28	48,860.70	0.00	0.00	0.00	30,000.00	0.00	0.00
710,720 - Land & Buildings	0.00	5,600.00	0.00	0.00	0.00	0.00	0.00	0.00
730 - Equipment	79,060.00	36,630.00	0.00	0.00	0.00	0.00	0.00	0.00
760 - Vehicles	0.00	0.00	0.00	0.00	0.00	8,500.00	0.00	0.00
800,900 - Other Miscellaneous Expenditures	132,985.00	1,400.00	122,436.56	2,044,000.00	10,215.67	0.00	0.00	0.00

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\$20,793,444.16	\$496,700.70	\$1,473,211.06	\$2,044,000.00	\$10,215.67	\$63,348.21	\$33,498.10	\$11,144,931.11
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## **2016-2017 GENERAL FUND BUDGET BY PROJECT DIMENSION**

**The Project Reporting dimension permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements regardless of whether they are district, state, or federal.**

**GUTHRIE PUBLIC SCHOOLS  
GENERAL FUND  
2016-2017 PROJECT BUDGET**

PROJECT NUMBER	PROJECT DESCRIPTION	BUDGET AMOUNT
001	Administrators Salaries	\$1,468,862.49
002	Certified Salaries	9,187,645.00
003	Support Salaries	3,037,653.32
006	Dues/ Memberships/Regis.	26,190.00
007	Data Processing	49,540.00
008	Electricity	295,000.00
009	Natural Gas	80,000.00
011	Water/Sewer/Garbage	80,000.00
012	Telephone	7,500.00
015	Negotiations	0.00
017	Purchase of Vehicles	190,500.00
018	Transportation	113,580.00
019	Fuel	201,580.00
021	Insurance/Bonds	8,000.00
022	Security	95,000.00
023	Textbooks	300,000.00
026	Director of Technology	3,000.00
027	Printing/Publ./Ads	74,270.00
028	Legal Services	7,500.00
029	Postage/Freight	15,000.00
031	Professional Travel	120,050.00
033	Child Nutrition	25,000.00
034	\$100.00 Teacher Supplies	12,000.00
035	Nursing Services/Medical	9,000.00
036	Audit Services	51,880.00
037	Copiers/Duplicators	6,000.00
039	Elections	10,000.00
041	Administration Supplies	42,960.00
042	Testing	2,000.00
043	Gifted and Talented Program	172,525.00
044	Special Education Director	10,140.00
045	Personnel Director	7,200.00
046	3rd Party Sick Leave	79,000.00
048	Lease Purchase Payments	68,000.00
049	Revaluation	3,298.33
051	Cottler Budget	4,529.00
052	Cottler Library Budget	0.00
053	Cottler Furniture Budget	3,140.00
054	CREC Grant	2,132.65
056	Central Budget	

PROJECT NUMBER	PROJECT DESCRIPTION	BUDGET AMOUNT
057	Central Library Budget	2,710.00
058	Central Furniture Budget	0.00
061	Guthrie Educ. Found. Grants	15,000.00
062	Fogarty Budget	4,652.41
063	Fogarty Library Budget	4,997.00
064	Fogarty Furniture Budget	0.00
067	GUES Budget	6,521.78
068	GUES Library Budget	5,980.00
069	GUES Furniture Budget	0.00
073	JH Library Budget	4,815.00
074	JH Furniture Budget	0.00
075	Meridian Technology Grant	65,198.62
076	JH Administration	11,066.98
097	HS Library Budget	7,500.00
098	HS Furniture Budget	0.00
101	HS Administration	19,001.44
102	HS Foreign Language	0.00
103	HS Counselors	0.00
104	HS Language Arts	700.00
105	HS Math	300.00
106	HS Science	2,000.00
107	HS History	300.00
108	HS Health/PE/Driver Ed	0.00
109	HS Art	425.00
112	HS Business	500.00
114	HS Drama	0.00
115	OK Geo Foundation Grant	0.00
116	Vocal Music	2,531.25
118	Band	13,358.64
119	Athletics	26,918.36
121	Extra Curricular Drug Testing	8,000.00
122	ROTC (Local)	101,550.00
123	Boys Athletics / Extra Duty	157,320.00
124	Girls Athletics / Extra Duty	76,610.00
125	Alternative Education (Local)	170,310.00
126	Faver Budget	1,350.00
131	Hamilton Estate Donation	640.89
132	Public Communication	0.00
134	District Equipment Purchases	9,330.00
135	TLE Training - District Paid	0.00

PROJECT NUMBER	PROJECT DESCRIPTION	BUDGET AMOUNT
136	District Supplies Purchases	40,750.00
307	UVA Project, State Grant	0.00
311	Professional Development	0.00
312	National Board Cert. Stipend	35,000.00
317	Driver Education	17,090.00
331	Flex Benefit (Certified Salary)	40,250.00
332	Flex Benefit (Support Salary)	94,400.00
333	State Textbook Aid	0.00
334	Flex Benefit (Certified Fringe)	1,254,730.00
335	Flex Benefit (Support Fringe)	670,980.00
338	Okla Parents as Teachers	0.00
361&362	ACE Remediation	57,020.00
366	3rd Grade Summer Reading	0.00
367	Reading Sufficiency	42,580.00
368	Advanced Placement Equip.	0.00
369	Advanced Placement Incent.	1,180.00
385	Child Nutrition-State Funds	0.00
388	Alternative Education (State)	84,927.00
411	Vocational Salary Aid	34,160.00
412	Vocational Incentive Aid	59,904.00
421	Carl Perkins Funds	41,290.00
424	Carl Perkins Supplemental	0.00
456	Vocational Rehab - OJT	3,960.00
469	OK Education Lottery	0.00
511	Title I	753,340.00
512	Title I, 3 Month Carryover	0.00
515	Title I - School Support	50.00
541	Title II, Part A	46,430.00
561	Title VII, Indian Education	52,500.00
613	IDEA-B Discretionary	0.00
621	IDEA-B Flowthrough	642,560.00
623	IDEA-B Early Intervention	36,860.00
625	IDEA-B Private School	2,750.00
641	IDEA-B Preschool	17,260.00
642	IDEA-B Private Preschool	2,030.00
771	ROTC (Federal)	70,340.00
786	Consolidated Admin. Funds	41,840.00
	<b>TOTAL GENERAL FUND</b>	<b>\$20,793,444.16</b>

**APPENDIX A**

**BUDGET GUIDELINES BY FUND**

## 11 GENERAL FUND (FOR OPERATIONS)

The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year, but shall not be considered as including any money derived from a special Building Fund levy, nor shall it include any monies derived from the sale of bonds. Expenditures from the General Fund shall be non-capital in nature.

### Revenue

When planning a budget, the first step is to project revenue in order to determine the funding level available to finance expenditures. At one time, the General Fund balance was required by law to be no greater than 12%. However due to hardships created by revenue shortfalls at the state level in past years, the legislature, in 2005, increased the allowable fund balance to 14% for schools with General Fund revenue of \$10,000,000.00 and above which includes Guthrie Public Schools. Every effort should be made to limit expenditures in any fiscal year to the amount of revenue collected in that year to prevent any material erosion of the fund balance. In the 2015-2016 fiscal year, the district expended substantially more than it collected. The current fund balance of \$2,050,330.43 (9.77%) represents a decrease of \$749,230.10 from the end of the 2014-2015 fiscal year. School board policy establishes a fiscal management priority to maintain a general fund balance of 12% or approximately \$2.52 million.

In 2015-2016 local sources of revenue provided 24.61% of total revenue, county sources 4.00%, state sources 63.81%, and federal sources 7.58%. A comparative revenue report is provided in Appendix C.

The state aid formula was revised in 1997. We now receive a preliminary allocation of funds in July, which is subject to change when a final allocation is made in December. As a result, we are approximately six months into the budget year before we have information to accurately determine state aid. Due to this situation, a conservative estimate of state aid revenue is required when making initial projections. The District's initial state aid allocation for 2016-2017 is \$259,963.00 more than was actually collected in 2015-2016 which is encouraging. However, it is also very likely that another source of state revenue, gross production tax, could decline substantially in 2016-2017. There is also a very real possibility that revenue estimates at the state level, which are the basis for our state aid appropriation, are overstated, and that before the end of the 2016-2017 fiscal year a revenue failure could occur resulting in reduced funding from state sources.

### Expenditures

Revenue projections determine the amount of funds available to finance expenditures. In other words, Guthrie Public Schools plan to live within the revenue we will collect. Revenue projections are made in the summer after various allocation notices are received by the district.

Every school site has two budgets; an instructional budget and a library budget. The library budget is normally based upon State Department of Education accreditation requirements which have been waived until the state aid funding factor increases to \$3,291.60 per weighted student. The requirements for each site are: 500 or fewer students, \$9 per pupil; 500-999 students, \$4,500 for first 500 students and \$5 per student above 500; and 1000-1999 students, \$7000 for first 1000 students and \$4 per student above 1000.

The procedure for making expenditures involves the use of the encumbrance system. An encumbrance is an obligation to pay in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation account, and for which a part of the appropriation is reserved. When an encumbrance is paid, it becomes an expenditure. In this manner, financial officers of the school district are able to distinguish the portion of the budget already expended, the portion encumbered and the portion unencumbered.

Personnel adjustments have been made to reduce expenditures for salaries, benefits and employer payroll costs in the 2016-2017 fiscal year. This has been accomplished largely through attrition. A Fixed Cost Analysis is provided under Appendix C.

Title 70-5-134.1 of Oklahoma Statute, enacted in 1994 and since repealed, required a budget by the function expenditure classification to be approved by the Board of Education. Guthrie Public Schools has chosen to continue this practice for the purposes of public information and transparency. The function dimension describes the purpose of the expenditure. The primary purpose is, of course, instruction. Other functions include library services, counseling services, transportation, building operation and maintenance, and school district administration. A brief definition of the function expenditure classifications can be found in Appendix A.

## **21 BUILDING FUND**

The Building Fund of any school district shall consist of all monies derived from the proceeds of a Building Fund levy not to exceed five (5) mills in any year, unless elimination of personal taxes is voted by the patrons of a school district and by LEA Board Resolution. The Building Fund may be used for erecting, remodeling, or repairing school buildings, for purchasing furniture, equipment and computer software, for repairing and maintaining computer systems and equipment, for paying energy and utility costs, for purchasing telecommunications utilities and services, for paying fire and casualty insurance premiums, for purchasing security systems, for paying salaries of security personnel, or for one or more, or all, of such purposes. Proceeds of such levies shall not be required to be used during the year for which a levy is made but may accumulate from year to year until adequate for purposes intended. The Building Fund is classified as a current expense fund, but shall not be considered a part of the General Fund. Fiscal year 2016-2017 Building Fund revenues are projected to be \$679,113.46.

**22 CHILD NUTRITION PROGRAMS FUND**

State, federal and local collections of child nutrition monies may be placed in a governmental budget account that will be administered through the school district treasurer and appropriated separately from all other funds. The beginning fund balance each year, combined with all revenues including collected and estimated revenues must be appropriated before being expended.

It is very important that expenditures be limited to the amount of projected revenue available in the Child Nutrition Fund to minimize the need for the General Fund to subsidize child nutrition operations resulting in a reduction in funding available for instructional purposes.

**31 BOND FUND**

A Bond Fund accounts for proceeds from the sale of bonds, from which all expenditures for bond projects are paid. By law, Guthrie Public Schools shall expend all of the proceeds of such bond issue for the general purposes set out in the proposition voted upon, and shall expend not less than eighty-five percent of the monies allocated to each specific project, unless such project can be completed for a lesser amount of money. Bond Fund titles should include purpose and fiscal year of authorization.

**41 SINKING FUND (DEBT SERVICE FUND)**

The Sinking Fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon. Since this fund is for the purpose of debt service only, financial reporting as a part of the operating budget will be minimal. A treasurer's check or EFT is issued for Sinking Fund payments according to a legally authorized amortization schedule until all indebtedness, including interest, is paid.

**81 GIFTS AND ENDOWMENT FUND**

This is a separately appropriated fund established to account for revenue from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. In many cases endowment funds allow for income derived from such funds to be expended, but the principal must remain intact.

**86 CASUALTY/FLOOD INSURANCE RECOVERY FUND**

This fund is established to account for receipt of proceeds from the

filing of insurance claims and the subsequent expenditure of funds to replace or repair damaged or stolen property.

## **APPENDIX B**

### **FUNCTION EXPENDITURE CODE DEFINITIONS**



## **1000 INSTRUCTION**

Instruction includes the activities dealing directly with interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as internet, television, radio, telephone, and correspondence. Included here are the activities of teacher assistants of any type that assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here.

## **2100 SUPPORT SERVICES - STUDENTS**

This involves activities designed to assess and improve the well being of students and to supplement the teaching process. This would include counseling services, health services, psychological services, and speech pathology and audiology services.

## **2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students fall into this classification. This would include staff development, and educational media services.

## **2300 SUPPORT SERVICES - GENERAL ADMINISTRATION**

This includes activities involving the establishment and administration of policy in connection with operating the entire school district. This would include Board of Education services, and Office of the Superintendent services.

## **2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION**

Expenditures for overall administrative responsibility of a single school or a group of schools are given this classification. This would include Office of the Principal services.

## **2500 SUPPORT SERVICES - BUSINESS**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA are coded to this function. Included are the fiscal and internal services necessary for operating the LEA. This would include budgeting, receiving and disbursing, financial accounting, payroll and internal auditing.

## **2600 OPERATION AND MAINTENANCE OF PLANT SERVICES**

This includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working

condition and state of repair. Activities, which maintain safety in buildings, on the grounds, and in the vicinity of schools, are included.

### **2700 STUDENT TRANSPORTATION SERVICES**

This classification provides financial documentation of activities concerned with the conveyance of students to and from school, as provided by state law. Also included is any transportation costs incurred for various school activity trips.

### **3100 CHILD NUTRITION PROGRAMS OPERATIONS**

These are activities concerned with providing food to students and staff in a school or LEA. This service includes the preparation and service of regular and incidental meals -- breakfasts, lunches, or supplements -- in connection with school activities, and the delivery of food.

### **3200 OTHER ENTERPRISE SERVICES OPERATIONS**

Activities that are financed and operated in a manner similar to private business enterprises -- where the stated intent is that the costs are financed or recovered primarily through user charges. One example could be the LEA bookstore, or items purchased through the Activity Fund for resale.

### **3300 COMMUNITY SERVICE OPERATIONS**

This classification accounts for activities that are not directly related to the provision of education to students in the LEA. These include services such as community recreation programs, civic activities, public libraries, programs for custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.

### **4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**

This function classification consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

### **5200 FUND TRANSFER/REIMBURSEMENT (CHILD NUTRITION FUND/ACTIVITY FUND/PETTY CASH/CHANGE)**

Transactions that withdraw money from one fund and place it in another without recourse are included in this category.

### **5300 CLEARING ACCOUNT**

This classification is used for recording of expenditures that cannot be charged to a specific function code at the time the expenditure must be made. As an example, this function code would be used for prepayment of workers' compensation premiums.

### **5500 PRIVATE NONPROFIT SCHOOLS**

Expenditure of funds received by the LEA for purchases to benefit students and/or teachers of private nonprofit schools are coded here. It is illegal for these funds to go directly to the private nonprofit schools. The LEA purchases, directly from the provider, supplies or services for the private nonprofit school's use.

### **7000 OTHER USES**

This function classification is used to account for payments made from self-funded workers' compensation, unemployment, medical insurance, and other employee benefit funds.

### **8000 REPAYMENTS**

This would include district payments to outside agencies for refund of restricted revenue previously received for overpayments, nonqualified expenditures, and other refunds to be repaid from district funds.

**APPENDIX C**

**GENERAL FUND REVENUE - COMPARATIVE ANALYSIS**

GUTHRIE PUBLIC SCHOOL						
GENERAL FUND REVENUE ANALYSIS						
	2014-2015 PROJECTED	2014-2015 ACTUAL	DIFFERENCE	2015-2016 PROJECTED	2015-2016 ACTUAL	2016-2017 PROJECTED
<b>REVENUE SOURCES</b>						
<b>LOCAL SOURCES</b>						
AD VAL TAX LEVY (CUR. YR.)	\$ 4,357,000.00	\$ 4,407,675.72	\$ 50,675.72	\$ 4,505,000.00	\$ 4,557,938.16	\$ 4,750,000.00
AD VAL TAX LEVY (PRIOR YR.)	\$ 200,000.00	\$ 189,823.13	\$ (10,176.87)	\$ 190,000.00	\$ 167,850.64	\$ 125,000.00
REVENUE IN LIEU OF TAXES	\$ -	\$ 10,031.93	\$ 10,031.93	\$ 7,500.00	\$ 14,553.15	\$ 7,053.15
OTHER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TUITIONS & FEES	\$ -	\$ 2,534.14	\$ 2,534.14	\$ -	\$ 2,226.80	\$ 2,200.00
INTEREST EARNINGS	\$ 30,000.00	\$ 28,684.38	\$ (1,315.62)	\$ 29,000.00	\$ 26,001.73	\$ (2,998.27)
RENTALS/SALES/COMMISSIONS	\$ 6,000.00	\$ 26,625.78	\$ 20,625.78	\$ 15,000.00	\$ 52,450.70	\$ 37,450.70
REIMBURSEMENTS	\$ 40,000.00	\$ 42,653.63	\$ 2,653.63	\$ 41,000.00	\$ 19,080.08	\$ (21,919.92)
CONTRIBUTIONS / MISC.	\$ 20,000.00	\$ 50,890.96	\$ 30,890.96	\$ 50,000.00	\$ 105,025.99	\$ 55,025.99
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 4,653,000.00</b>	<b>\$ 4,758,919.67</b>	<b>\$ 105,919.67</b>	<b>\$ 4,837,500.00</b>	<b>\$ 4,945,127.25</b>	<b>\$ 5,034,200.00</b>
<b>INTERMEDIATE SOURCES</b>						
COUNTY 4 MILL AD VAL.	\$ 545,500.00	\$ 618,672.17	\$ 73,172.17	\$ 635,000.00	\$ 627,749.28	\$ (7,250.72)
CO. APPOINT. & MISC. INTERMEDIATE	\$ 200,000.00	\$ 231,046.55	\$ 31,046.55	\$ 210,000.00	\$ 213,250.87	\$ 3,250.87
<b>TOTAL INTERMEDIATE SOURCES</b>	<b>\$ 745,500.00</b>	<b>\$ 849,718.72</b>	<b>\$ 104,218.72</b>	<b>\$ 845,000.00</b>	<b>\$ 841,000.15</b>	<b>\$ (3,999.85)</b>
<b>STATE SOURCES</b>						
GROSS PRODUCTION TAX	\$ 600,000.00	\$ 1,435,605.84	\$ 835,605.84	\$ 1,000,000.00	\$ 1,092,243.38	\$ 92,243.38
MOTOR VEHICLE COLLECTION	\$ 1,500,000.00	\$ 1,424,380.52	\$ (75,619.48)	\$ 1,424,000.00	\$ 1,355,901.02	\$ (68,098.98)
R.E.A. TAX	\$ 80,000.00	\$ 96,713.74	\$ 16,713.74	\$ 95,000.00	\$ 90,806.25	\$ (4,193.75)
ST. SCH. LAND EARNINGS	\$ 500,000.00	\$ 502,213.50	\$ 2,213.50	\$ 490,000.00	\$ 523,946.11	\$ 33,946.11
VEHICLE/FARM TAX STAMP	\$ 11,500.00	\$ 12,815.79	\$ 1,315.79	\$ 12,000.00	\$ 10,037.76	\$ (1,962.24)
FLEXIBLE BENEFIT ALLOW. REIMB.	\$ 1,860,000.00	\$ 1,917,215.28	\$ 57,215.28	\$ 1,976,400.00	\$ 2,061,777.00	\$ 85,377.00
FOUNDATION & SAL INCENT AID	\$ 9,185,707.00	\$ 9,023,104.00	\$ (162,603.00)	\$ 8,195,630.00	\$ 7,734,675.00	\$ (460,955.00)
MENTOR TEACHER STIPEND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OKLAHOMA PARENTS AS TEACHERS	\$ 38,000.00	\$ 38,000.00	\$ -	\$ 38,000.00	\$ 38,000.00	\$ -
PROFESSIONAL DEVELOPMENT	\$ 21,861.00	\$ 21,861.00	\$ -	\$ 21,530.00	\$ 10,765.00	\$ (10,765.00)
DRIVER EDUCATION	\$ 4,500.00	\$ -	\$ (4,500.00)	\$ 4,500.00	\$ 1,732.50	\$ (2,767.50)
TLE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. STATE SOURCES	\$ -	\$ 75,870.04	\$ 75,870.04	\$ 50,000.00	\$ 1,257.68	\$ (48,742.32)
VOC. SAL. REIMB.	\$ 34,160.00	\$ 34,160.00	\$ -	\$ 34,160.00	\$ 34,160.00	\$ -
VOC. INCENT ASSIST. REIMB.	\$ 66,320.00	\$ 66,320.00	\$ -	\$ 66,320.00	\$ 62,474.00	\$ (3,846.00)
READING SUFFICIENCY FUNDS	\$ 30,000.00	\$ 36,513.77	\$ 6,513.77	\$ 35,000.00	\$ 31,747.78	\$ (3,252.22)

STATE SOURCES-CONTINUED	2014-2015		2015-2016		2016-2017	
	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL
ALTERNATIVE EDUC./STATEWIDE	\$ 88,600.00	\$ 95,768.00	\$ 7,168.00	\$ 84,884.18	\$ (10,883.82)	\$ 58,500.00
ADVANCED PLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATIONAL BOARD CERTIFICATION	\$ 55,000.00	\$ 40,000.00	\$ (15,000.00)	\$ 35,000.00	\$ (5,000.00)	\$ 35,000.00
ACE REMEDIATION & TECHNOLOGY	\$ 40,439.00	\$ 58,307.00	\$ 17,868.00	\$ 60,846.89	\$ 5,846.89	\$ 50,000.00
STATE ADOPTED TEXTBOOKS	\$ 168,172.00	\$ 168,924.00	\$ 752.00	\$ 167,164.00	\$ 1,533.00	\$ -
<b>TOTAL STATE SOURCES</b>	<b>\$ 14,284,259.00</b>	<b>\$ 15,047,772.48</b>	<b>\$ 763,513.48</b>	<b>\$ 13,397,418.55</b>	<b>\$ (401,520.45)</b>	<b>\$ 13,123,702.00</b>
<b>FEDERAL SOURCES</b>						
TITLE I	\$ 650,000.00	\$ 649,918.95	\$ (81.05)	\$ 626,528.74	\$ 1,528.74	\$ 625,000.00
IDEA-B, FLOW THROUGH	\$ 650,000.00	\$ 642,318.20	\$ (7,681.80)	\$ 661,930.53	\$ 36,930.53	\$ 650,000.00
IDEA-B, ALL OTHER	\$ 10,000.00	\$ 15,765.23	\$ 5,765.23	\$ 10,019.72	\$ (4,980.28)	\$ 10,000.00
TITLE VII, INDIAN ED	\$ 50,000.00	\$ 53,968.59	\$ 3,968.59	\$ 50,742.00	\$ (2,258.00)	\$ 50,000.00
TITLE II, PART A	\$ 120,000.00	\$ 70,062.39	\$ (49,937.61)	\$ 133,338.68	\$ 63,338.68	\$ 100,000.00
TITLE II, PART D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROTC	\$ 80,000.00	\$ 79,494.40	\$ (505.60)	\$ 65,238.31	\$ (14,761.69)	\$ 65,000.00
CARL PERKINS	\$ 38,284.00	\$ 29,697.02	\$ (8,586.98)	\$ 43,435.80	\$ 435.80	\$ 40,000.00
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 1,598,284.00</b>	<b>\$ 1,541,224.78</b>	<b>\$ (57,059.22)</b>	<b>\$ 1,591,233.78</b>	<b>\$ 80,233.78</b>	<b>\$ 1,540,000.00</b>
<b>NON-REVENUE SOURCES</b>						
FUND TRANSFERS	\$ 210,000.00	\$ 223,533.48	\$ 13,533.48	\$ 223,916.94	\$ 8,916.94	\$ 220,000.00
CORRECTING ENTRY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL NON-REVENUE SOURCES</b>	<b>\$ 210,000.00</b>	<b>\$ 223,533.48</b>	<b>\$ 13,533.48</b>	<b>\$ 223,916.94</b>	<b>\$ 8,916.94</b>	<b>\$ 220,000.00</b>
<b>BALANCE SHEET ACCOUNTS</b>						
FUND BALANCE/CASH FORWARD	\$ 2,745,439.21	\$ 2,745,439.21	\$ -	\$ 2,799,560.53	\$ -	\$ 2,046,343.43
<b>TOTAL BALANCE SHEET ACCOUNTS</b>	<b>\$ 2,745,439.21</b>	<b>\$ 2,745,439.21</b>	<b>\$ -</b>	<b>\$ 2,799,560.53</b>	<b>\$ -</b>	<b>\$ 2,046,343.43</b>
<b>TOTAL BALANCE &amp; COLLECTIONS</b>	<b>\$ 24,236,482.21</b>	<b>\$ 25,166,608.34</b>	<b>\$ 930,126.13</b>	<b>\$ 23,798,257.20</b>	<b>\$ (208,742.33)</b>	<b>\$ 22,839,245.43</b>
<b>PROJECTED EXPENDITURES FOR 2016-2017</b>						<b>\$ 20,793,444.16</b>
<b>PROJECTED FUND BALANCE FOR 2016-2017</b>						<b>\$ 2,045,801.27</b>

**APPENDIX D**

**GENERAL FUND - FIXED COST ANALYSIS**

**GUTHRIE PUBLIC SCHOOLS  
GENERAL FUND  
FIXED / DISCRETIONARY COSTS**

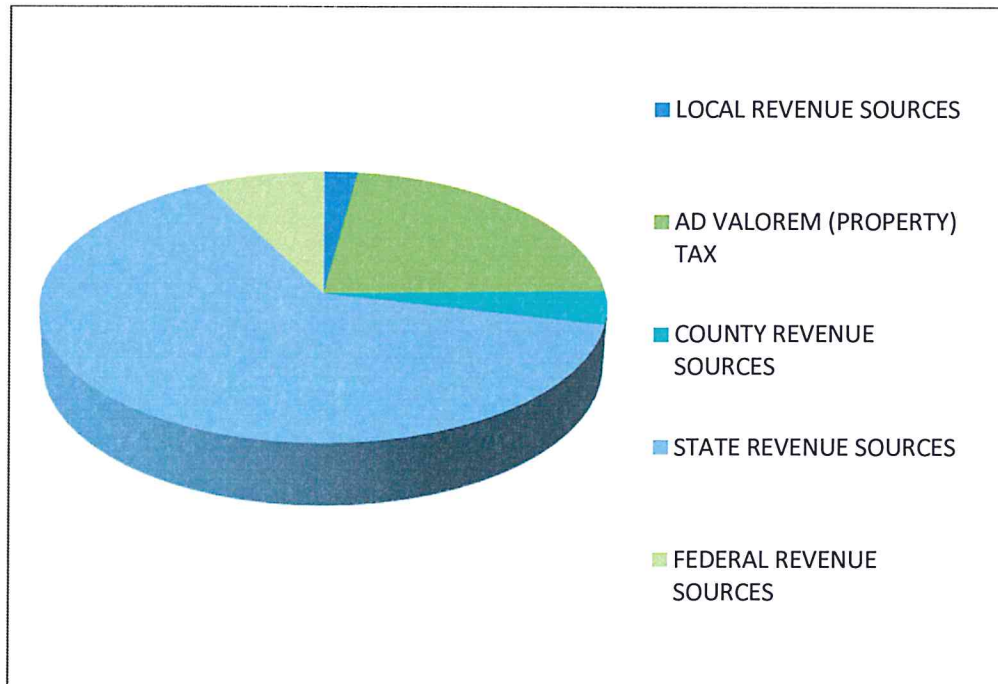
	<b>2015-2016 ACTUAL COST</b>	<b>2015-2016 % OF COST</b>	<b>2016-2017 PROJECTED COST</b>	<b>2016-2017 % OF COST</b>
<b><i>FIXED COSTS</i></b>				
SALARY / BENEFITS	\$18,623,213.03	85.57%	\$18,042,847.81	86.77%
PROFESSIONAL & TECHNICAL SERVICES	366,113.84	1.68%	166,310.00	0.80%
UTILITIES / TELEPHONE	540,852.03	2.49%	572,000.00	2.75%
INSURANCE	200,277.50	0.92%	201,580.00	0.97%
LEASE / PURCHASE & MAINTENANCE AGREEMENTS	51,815.18	0.24%	130,880.00	0.63%
GASOLINE / DIESEL	113,565.97	0.52%	113,580.00	0.55%
COUNTY REVALUATION COST	66,845.87	0.31%	68,000.00	0.33%
EARMARKED STATE AND FEDERAL FUNDS	544,351.66	2.50%	275,482.62	1.32%
CHILD NUTRITION EXPENDITURES (PER LOAN AGREEMENT W/ CNF)	120,000.00	0.55%	120,000.00	0.58%
<b>TOTAL FIXED COSTS</b>	<b>20,627,035.08</b>	<b>94.77%</b>	<b>19,690,680.43</b>	<b>94.70%</b>
<b><i>DISCRETIONARY COSTS</i></b>				
SITE COSTS - TEXTBOOKS, LIBRARIES, FURNITURE, SUPPLIES	353,030.23	1.62%	317,328.73	1.53%
DEPARTMENTAL COSTS - TRANSPORTATION, MAINTENANCE, CUSTODIAL, TECHNOLOGY, OTHER DISTRICT-WIDE COSTS	784,552.08	3.60%	785,435.00	3.78%
<b>TOTAL DISCRETIONARY COSTS</b>	<b>1,137,582.31</b>	<b>5.23%</b>	<b>1,102,763.73</b>	<b>5.30%</b>
<b>GRAND TOTAL - ALL COSTS</b>	<b>\$21,764,617.39</b>	<b>100.00%</b>	<b>\$20,793,444.16</b>	<b>100.00%</b>



**APPENDIX E**

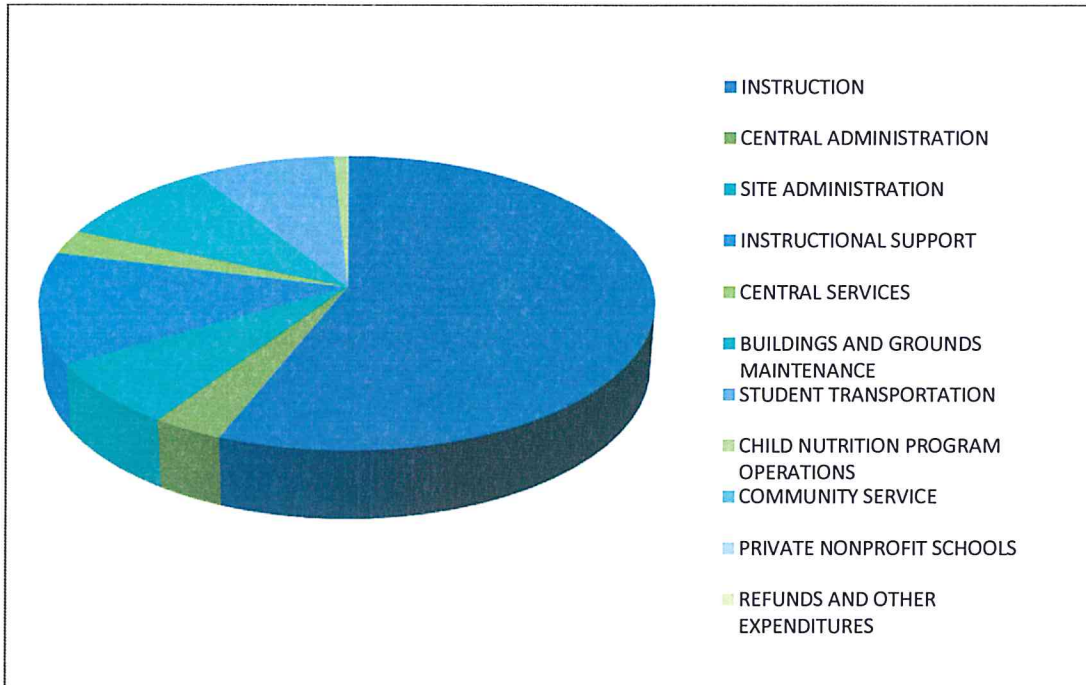
**2015-2016 CONDENSED FINANCIAL INFORMATION**

**GUTHRIE PUBLIC SCHOOLS  
GENERAL FUND REVENUE  
FOR THE YEAR ENDED JUNE 30, 2016**



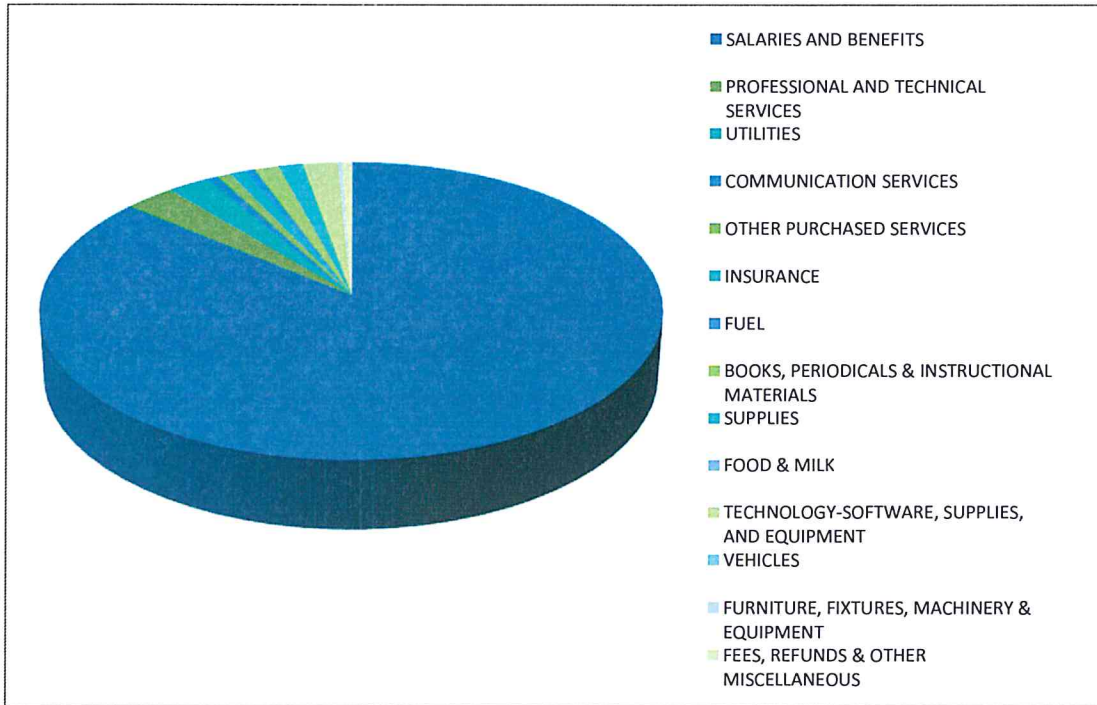
<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL REVENUE</u>
LOCAL REVENUE SOURCES	\$ 443,255.39	2.11%
AD VALOREM (PROPERTY) TAX	\$ 4,725,788.80	22.51%
COUNTY REVENUE SOURCES	\$ 841,000.15	4.01%
STATE REVENUE SOURCES	\$ 13,397,418.55	63.80%
FEDERAL REVENUE SOURCES	\$ <u>1,591,233.78</u>	<u>7.58%</u>
TOTAL GENERAL FUND REVENUE	\$ 20,998,696.67	100.00%

**GUTHRIE PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2016**



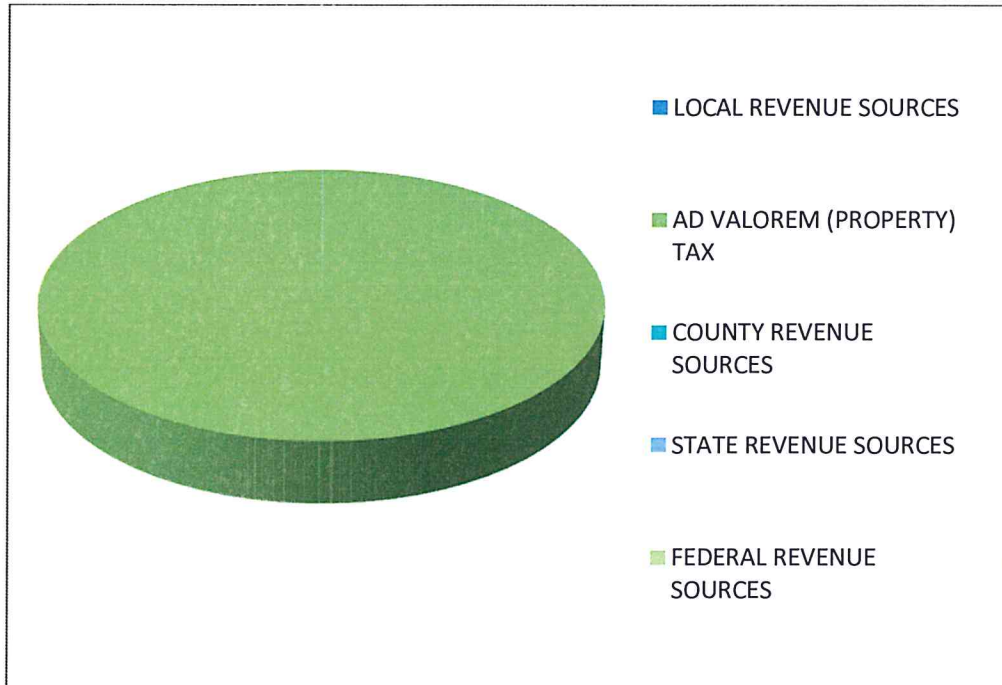
<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
INSTRUCTION	\$ 12,206,864.59	56.09%
CENTRAL ADMINISTRATION	\$ 726,020.74	3.34%
SITE ADMINISTRATION	\$ 1,544,213.14	7.10%
INSTRUCTIONAL SUPPORT	\$ 2,677,906.46	12.30%
CENTRAL SERVICES	\$ 571,879.94	2.63%
BUILDINGS AND GROUNDS MAINTENANCE	\$ 2,069,178.16	9.51%
STUDENT TRANSPORTATION	\$ 1,789,028.92	8.22%
CHILD NUTRITION PROGRAM OPERATIONS	\$ 166,674.12	0.77%
COMMUNITY SERVICE	\$ 290.03	0.00%
PRIVATE NONPROFIT SCHOOLS	\$ 12,561.29	0.06%
REFUNDS AND OTHER EXPENDITURES	\$ -	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES BY FUNCTION</b>	<b>\$ 21,764,617.39</b>	<b>100.00%</b>

**GUTHRIE PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES BY OBJECT  
FOR THE YEAR ENDED JUNE 30, 2016**



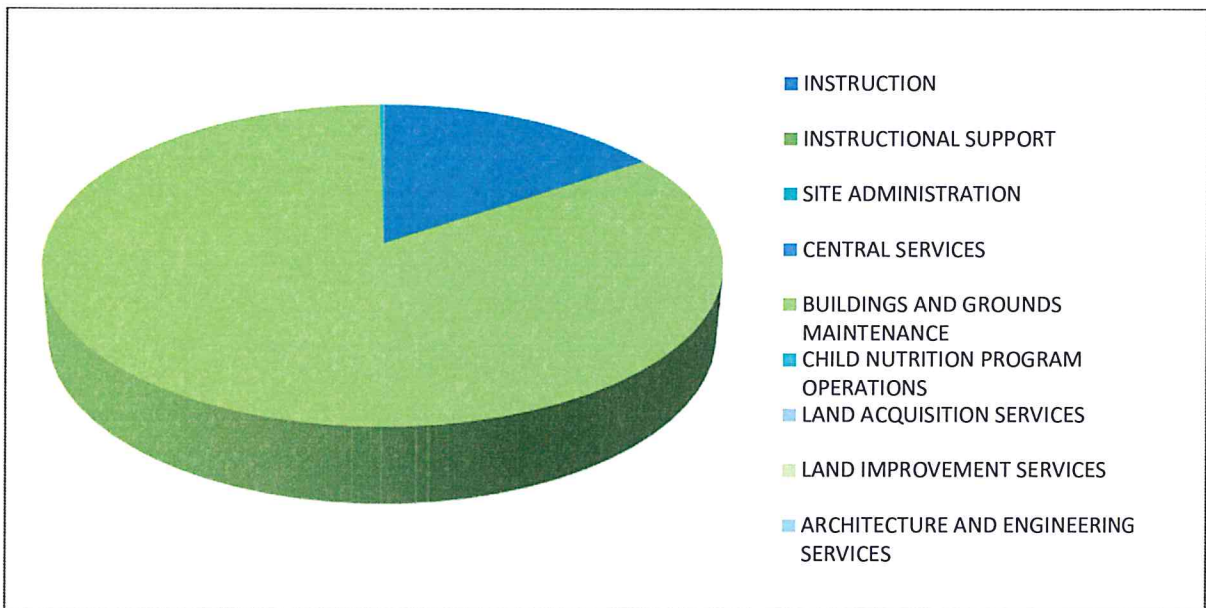
<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
SALARIES AND BENEFITS	\$ 18,737,213.03	86.09%
PROFESSIONAL AND TECHNICAL SERVICES	\$ 637,270.84	2.93%
UTILITIES	\$ 529,876.76	2.43%
COMMUNICATION SERVICES	\$ 138,099.49	0.63%
OTHER PURCHASED SERVICES	\$ 173,109.27	0.80%
INSURANCE	\$ 200,386.00	0.92%
FUEL	\$ 117,171.35	0.54%
BOOKS, PERIODICALS & INSTRUCTIONAL MATERIALS	\$ 308,503.28	1.42%
SUPPLIES	\$ 302,944.59	1.39%
FOOD & MILK	\$ -	0.00%
TECHNOLOGY-SOFTWARE, SUPPLIES, AND EQUIPMENT	\$ 443,677.75	2.04%
VEHICLES	\$ -	0.00%
FURNITURE, FIXTURES, MACHINERY & EQUIPMENT	\$ 49,604.28	0.23%
FEES, REFUNDS & OTHER MISCELLANEOUS	\$ <u>126,760.75</u>	<u>0.58%</u>
TOTAL GENERAL FUND EXPENDITURES BY OBJECT	\$ 21,764,617.39	100.00%

**GUTHRIE PUBLIC SCHOOLS  
 BUILDING FUND REVENUE  
 FOR THE YEAR ENDED JUNE 30, 2016**



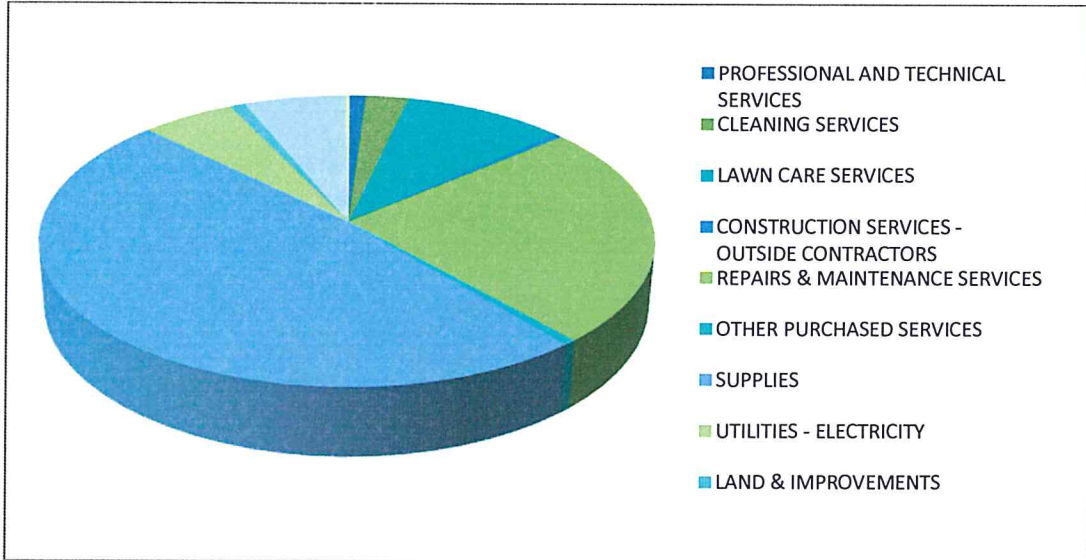
<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL REVENUE</u>
LOCAL REVENUE SOURCES	\$ 244.52	0.04%
AD VALOREM (PROPERTY) TAX	\$ 675,112.67	99.91%
COUNTY REVENUE SOURCES	\$ -	0.00%
STATE REVENUE SOURCES	\$ 331.38	0.05%
FEDERAL REVENUE SOURCES	\$ -	<u>0.00%</u>
TOTAL BUILDING FUND REVENUE	\$ 675,688.57	100.00%

**GUTHRIE PUBLIC SCHOOLS  
 BUILDING FUND EXPENDITURES BY FUNCTION  
 FOR THE YEAR ENDED JUNE 30, 2016**



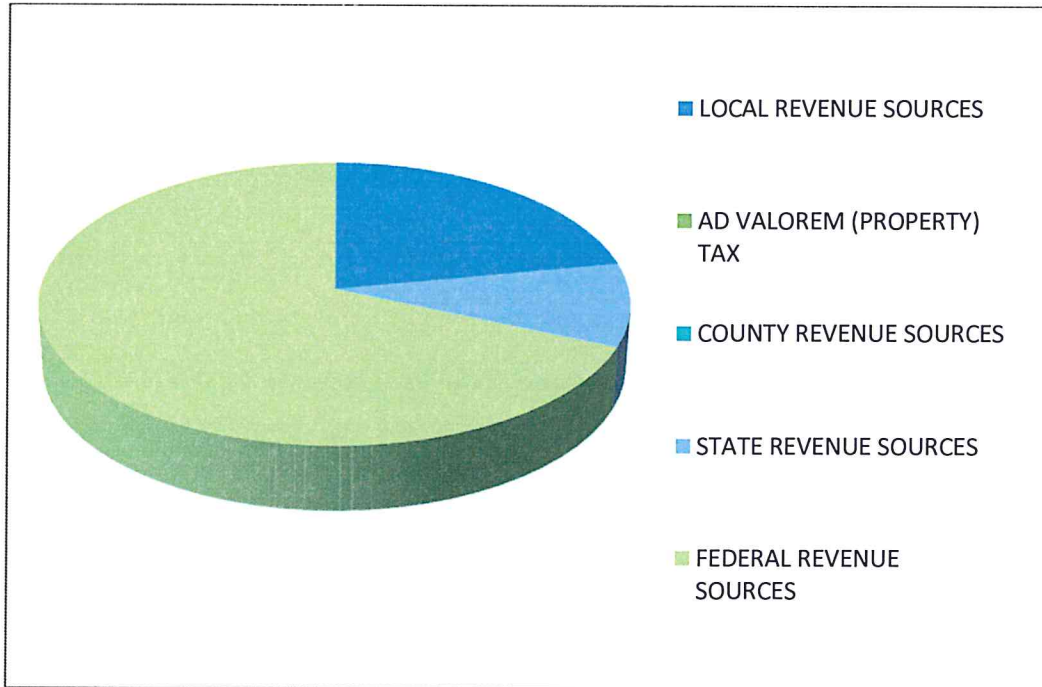
<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
INSTRUCTION	\$ 94,085.76	15.60%
INSTRUCTIONAL SUPPORT	\$ 47.80	0.01%
SITE ADMINISTRATION	\$ -	0.00%
CENTRAL SERVICES	\$ -	0.00%
BUILDINGS AND GROUNDS MAINTENANCE	\$ 507,262.13	84.13%
CHILD NUTRITION PROGRAM OPERATIONS	\$ 1,159.98	0.19%
LAND ACQUISITION SERVICES	\$ -	0.00%
LAND IMPROVEMENT SERVICES	\$ 372.50	0.06%
ARCHITECTURE AND ENGINEERING SERVICES	\$ -	0.00%
<b>TOTAL BUILDING FUND EXPENDITURES BY FUNCTION</b>	<b>\$ 602,928.17</b>	<b>100.00%</b>

**GUTHRIE PUBLIC SCHOOLS  
 BUILDING FUND EXPENDITURES BY OBJECT  
 FOR THE YEAR ENDED JUNE 30, 2016**



<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
PROFESSIONAL AND TECHNICAL SERVICES	\$ 5,999.61	1.00%
CLEANING SERVICES	\$ 15,415.50	2.56%
LAWN CARE SERVICES	\$ 58,857.50	9.76%
CONSTRUCTION SERVICES - OUTSIDE CONTRACTORS	\$ 2,835.00	0.47%
REPAIRS & MAINTENANCE SERVICES	\$ 147,833.86	24.52%
OTHER PURCHASED SERVICES	\$ 3,451.43	0.57%
SUPPLIES	\$ 291,491.26	48.35%
UTILITIES - ELECTRICITY	\$ 33,431.54	5.54%
LAND & IMPROVEMENTS	\$ 5,600.00	0.93%
EQUIPMENT	\$ 36,613.00	6.07%
FEES, REFUNDS & OTHER MISCELLANEOUS	\$ 1,399.47	0.23%
<b>TOTAL BUILDING FUND EXPENDITURES BY OBJECT</b>	<b>\$ 602,928.17</b>	<b>100.00%</b>

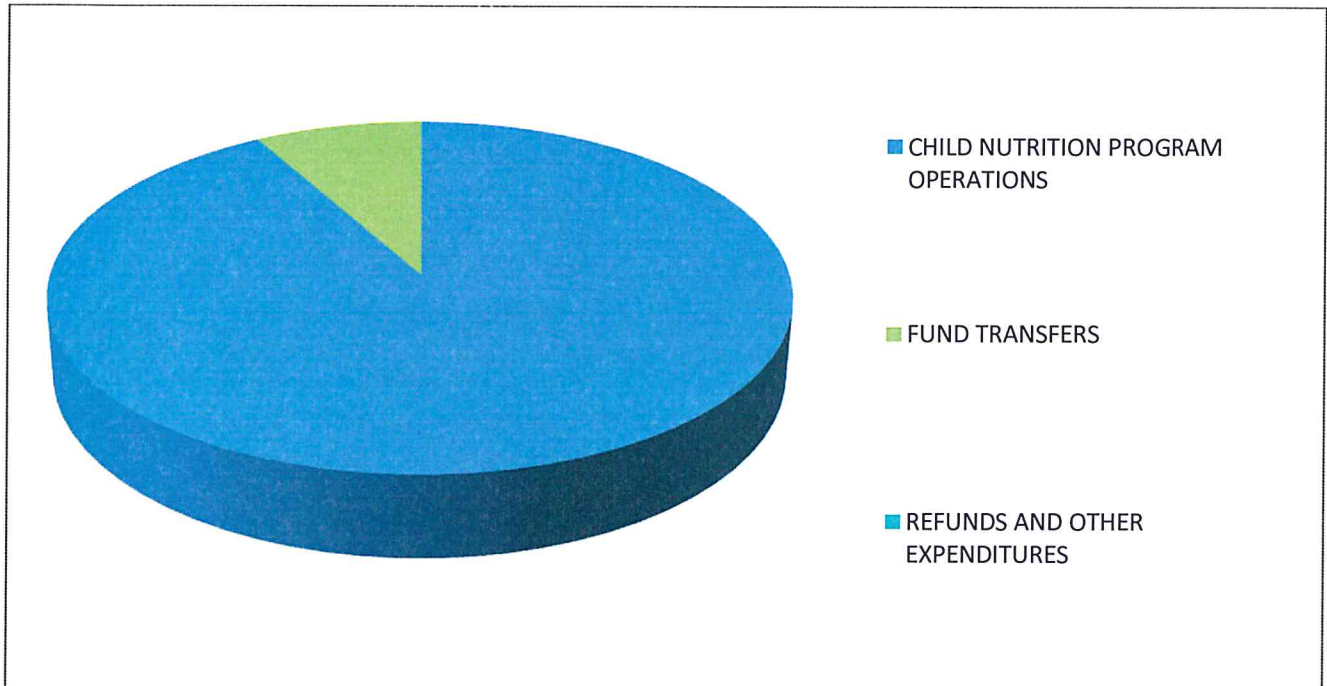
**GUTHRIE PUBLIC SCHOOLS  
CHILD NUTRITION FUND REVENUE  
FOR THE YEAR ENDED JUNE 30, 2016**



<u>SOURCE OF REVENUE</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL REVENUE</u>
LOCAL REVENUE SOURCES	\$ 327,609.07	21.93%
AD VALOREM (PROPERTY) TAX	\$ -	0.00%
COUNTY REVENUE SOURCES	\$ -	0.00%
STATE REVENUE SOURCES	\$ 141,581.24	9.48%
FEDERAL REVENUE SOURCES	\$ <u>1,024,498.31</u>	<u>68.59%</u>
TOTAL CHILD NUTRITION FUND REVENUE	\$ 1,493,688.62	100.00%

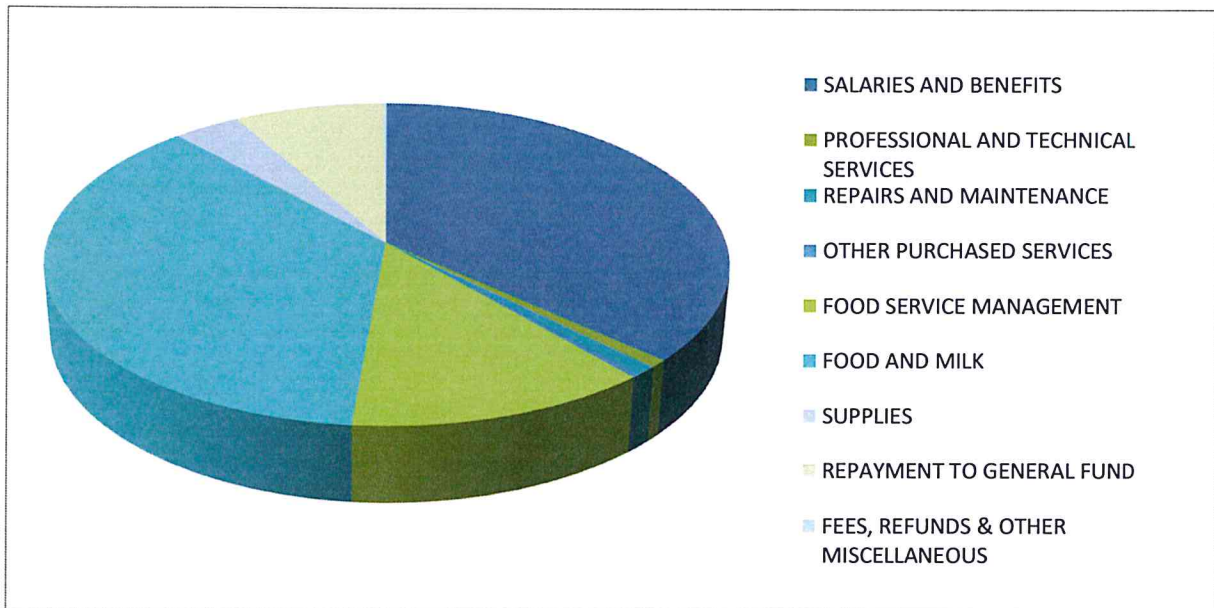


**GUTHRIE PUBLIC SCHOOLS  
CHILD NUTRITION FUND EXPENDITURES BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2016**



<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
CHILD NUTRITION PROGRAM OPERATIONS	\$ 1,351,285.79	91.73%
FUND TRANSFERS	\$ 121,300.00	8.23%
REFUNDS AND OTHER EXPENDITURES	\$ <u>525.30</u>	<u>0.04%</u>
TOTAL CHILD NUTRITION FUND EXPENDITURES BY FUNCTION	\$ 1,473,111.09	100.00%

**GUTHRIE PUBLIC SCHOOLS  
CHILD NUTRITION FUND EXPENDITURES BY OBJECT  
FOR THE YEAR ENDED JUNE 30, 2016**



<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>	<u>PERCENT OF TOTAL EXPENDITURES</u>
SALARIES AND BENEFITS	\$ 540,934.06	36.72%
PROFESSIONAL AND TECHNICAL SERVICES	\$ 10,933.00	0.74%
REPAIRS AND MAINTENANCE	13337.04	0.91%
OTHER PURCHASED SERVICES	\$ 4,823.00	0.33%
FOOD SERVICE MANAGEMENT	\$ 186,296.40	12.65%
FOOD AND MILK	\$ 541,206.73	36.74%
SUPPLIES	\$ 53,155.56	3.61%
REPAYMENT TO GENERAL FUND	\$ 120,000.00	8.15%
FEES, REFUNDS & OTHER MISCELLANEOUS	\$ <u>2,425.30</u>	<u>0.16%</u>
<b>TOTAL CHILD NUTRITION FUND EXPENDITURES BY OBJECT</b>	<b>\$ 1,473,111.09</b>	<b>100.00%</b>