



**JANET BARRESI**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
STATE OF OKLAHOMA

**MEMORANDUM**

**TO:** The Honorable Members of the State Board of Education  
**FROM:** Janet C. Barresi *JCB*  
**DATE:** September 25, 2014  
**SUBJECT:** Report for Informational Purposes Only - Non Action

Attached are letters from Hulbert and Seminole Public Schools informing the Financial Accounting Department of improper expenditures in fiscal year 2014. Both schools have agreed to make the proper corrections in fiscal year 2015.

JB/nh

Attachments

# Hulbert Public Schools

Office of the Superintendent

316 Rider Lane  
Hulbert, OK 74441

Marilyn Dewoody, Ed.D.  
Superintendent

Phone: (918) 772-2501  
Fax: (918) 772-2766

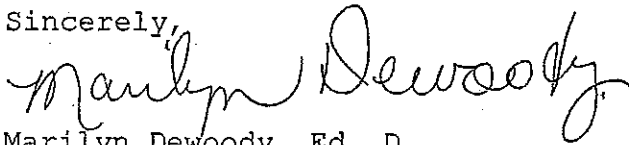
September 2, 2014

Oklahoma State Board of Education:

I made a coding mistake during the 2013-2014 school year. We received Impact Aid and wished to purchase a used bus for \$21,900. We put the Impact Aid in our Building Fund and I coded the bus purchase to Building fund instead of placing the Impact Aid in General Fund and purchasing the bus out of General Fund.

No public funding was used to purchase the bus, it was purchased with Impact Aid money. I am so sorry for the error and we will make sure in the future that all bus purchases will be made from General Fund and we will deposit our Impact Aid money into general fund if we are able to purchase a bus in the future.

Sincerely,



Marilyn Dewoody, Ed. D.  
Superintendent

# Seminole Public Schools

P. O. Box 1031  
617 N. Timmons

Seminole, Oklahoma 74818-1031

Phone (405) 382-5085  
Fax (405) 382-8281

JEFF PRITCHARD  
Superintendent

RONDA TOWNSEND  
Assistant Superintendent

August 25, 2014

Oklahoma State Board of Education  
2500 N. Lincoln Blvd.  
Oklahoma City, OK 73105 4599

To Whom It May Concern:

For the past four years, the Seminole School District has paid lease-purchase payments from the General Fund for Lease Revenue Bonds as directed by the State Department of Education using Function 4600. We have now been informed that those payments must be made from the Building Fund. An action item will be included on the September board agenda to move funds from the Building Fund to the General Fund by purchase-order/warrant to reimburse the payments made during the 2013-2014 school year for the lease payments. In the future similar lease payments will be made from the Building Fund.

Sincerely,

  
Jeff Pritchard  
Superintendent

JLP/kwm

**RECEIVED**  
FINANCIAL ACCOUNTING

SEP 04 2014

STATE DEPARTMENT OF EDUCATION