



JOY HOFMEISTER

STATE SUPERINTENDENT *of* PUBLIC INSTRUCTION
OKLAHOMA STATE DEPARTMENT *of* EDUCATION

TO: The Honorable Members of the State Board of Education

FROM: Joy Hofmeister

DATE: February 26, 2015

SUBJECT: School District in Noncompliance of 70 O.S. § 5-135.2, September 1 Submission Date

Pursuant to 70 O.S. § 5-135.2, not later than September 1 each year, every school district shall transmit a copy of the income and expenditures data according to the Oklahoma Cost Accounting System coding to the State Department of Education. Failure to meet this deadline, as referenced in the Oklahoma Administrative Code 210:25-5-4, is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Pursuant to 70 O.S. § 5-135.2, part B, states the reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to said system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to said system as quickly as possible

There were twelve (17) school districts which did not meet the September 1, 2014 deadline.

All twelve (17) school districts were contacted by U. S. Mail and were asked to submit a letter explaining the reason for the delay and the steps to prevent this from reoccurring in the future. Enclosed are letters from the school districts: ASTEC Charter, Buffalo, Chelsea, Coleman, Fort Towson, Grandview, Harding Fine Arts Charter, Ketchum, Konawa, Peavine, Riverside, Ryal Shady Point, Spiro, Talihina, Wanette, White Rock.

Jh/nh

Attachments



Home Courts Court Dockets Legal Research Calendar Help

[Previous Section](#) [Top Of Index](#) [This Point in Index](#) [Citationize](#) [Next Section](#) [Print Only](#)

Title 70. Schools

Oklahoma Statutes Citationized

Title 70. Schools

Chapter 1 - School Code of 1971

Article Article V - School Districts and Boards of Education

Section 5-135.2 - Report of Financial Transactions and Costs - Reduction of Monthly Payment of District's State Aid Funds

Cite as: O.S. §. ___

A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.

B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.

D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

Historical Data

Laws 1991, HB 1236, c. 280, § 55, emerg. eff. July 1, 1991; Amended by Laws 2000, SB 901, c. 308, § 2, emerg. eff. July 1, 2000 ([superseded document available](#)); Amended by Laws 2005, SB 668, c. 472, § 11, emerg. eff. July 1, 2005 ([superseded document available](#)).

Citationizer[®] Summary of Documents Citing This Document

Cite Name Level

None Found.

Citationizer: Table of Authority

Cite Name	Level
Title 70. Schools	
Cite	Name Level
70 O.S. 5-135.	System for Initiating, Recording and Paying Contractual Obligations Cited

Administrative Code
210:25-5-4. Accounting

(a) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 210:25-7-1, (Oklahoma Cost Accounting System [OCAS]). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. 2001, § 5-135.2 shall be defined as a detailed reporting of revenue within the Source of Revenue dimension. Revenue shall be reported to the bold codes within each of the following broad categories: District Source of Revenue, Intermediate Source of Revenue, State Source of Revenue, and Federal Source of Revenue. Expenditures shall be reported by the bold codes within the Function dimension as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support Services-Central, Operation and Maintenance of Plant Services, Student Transportation Services, Child Nutrition Programs Operations, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

(b) The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and certified on the due date.

(c) The school district must inform the Financial Accounting Section of the State Department of Education of any changes made at the district level to any of the financial transactions already submitted to the State Department of Education. Further, none of the data submitted by Law can be changed or altered by either the school district or the Financial Accounting Section after November 15 of each year.

(d) As referenced in 70 O.S. 2001, § 5-135.2 (B), the State Department of Education shall reduce the monthly payment of a district's State Aid funds if the district is not operating pursuant to said system. Not operating pursuant to said system shall be defined as a district not:

(1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions;

(2) submitting OCAS financial records via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education;

(3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education;

(4) complying with regulations as outlined in OAC 210:25-3-7 (Financial information processing), OAC 210:25-5-10 (The encumbrance clerk), OAC 210:25-5-11 (The school district treasurer), OAC 210:25-5-12 (Purchase order procedures for schools), or OAC 210:25-5-13 (School activity fund);

(5) reconciling all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions by balancing data with bank receipts and statements, purchase orders, warrant registers, investment ledgers, and all balance sheet accounts; and

(e) For appropriated funds, all indebtedness should be encumbered (have a purchase order issued and be recorded) on the day the obligation is incurred, rather than when it becomes due, and supporting documentation should be provided for all indebtedness.

(f) Upon the approval of the State Board of Education, school districts may make capital expenditures up to a maximum amount of \$50,000 (fifty thousand dollars) during the current fiscal year within the

General Fund pursuant to 70 O.S. 2001, § 1-117, if the school district meets the established criteria as outlined in the Statutes. School districts shall be voting the maximum five (5) building fund mills. General Fund monies authorized by the State Board of Education for expenditures must be expended within the current fiscal year. Any such funds encumbered as of June 30th of the current fiscal year, but not expended by November 15th of the subsequent fiscal year, shall lapse and return to the original purpose of such funds.

(g) A school district shall be authorized to utilize general fund monies for capital expenditures, in addition to the amount specified in subsection (c), pursuant to the provisions of 70 O.S. 2001, § 1-117.

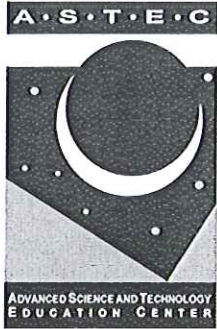
(h) Inventory cards or data processing records shall be kept on all equipment and removable fixtures, showing purchase order number when known, date of purchase (when known, if not known an estimated date shall be used), amount of purchase (if known, if not known present value must be estimated) a description of the item, the serial number (when applicable) and the location of the item. New purchases shall be included in the records on the same day in which they are physically received by the district. Disposed equipment must be removed from the records on the disposal date and a detailed description of the circumstances which results in the disposal recorded. Disposed equipment should not be included in the records of future years.

[Source: Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 10 Ok Reg 1141, eff 3-9-93 (emergency); Amended at 11 Ok Reg 1997, eff 5-26-94; Amended at 12 Ok Reg 3620, eff 7-31-95 (emergency); Amended at 13 Ok Reg 1353, eff 5-13-96; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 23, eff 9-10-99 (emergency); Amended at 17 Ok Reg 1092, eff 5-11-00; Amended at 17 Ok Reg 2909, eff 7-13-00; Amended at 20 Ok Reg 822, eff 5-15-03; Amended at 21 Ok Reg 234, eff 8-21-03 (emergency); Amended at 21 Ok Reg 1280, eff 5-27-04; Amended at 22 Ok Reg 1849, eff 6-25-05]

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
SCHOOL DISTRICT OKLAHOMA COST ACCOUNTING REVENUE AND EXPENDITURE
SUBMISSION DEADLINE**

County	District Name	Congressional District	Submission Date	Penalty	Year Penalty
Oklahoma	ASTECH Charter School	5	09/03/14	\$4,042.00	No
Oklahoma	Buffalo Public Schools	5	09/16/14	\$457.00	No
Rogers	Chelsea Public Schools	2	09/03/14	\$3,165.00	No
Johnston	Coleman Public Schools	2	09/25/14	\$703.00	No
Choctaw	Fort Towson Public Schools	2	09/08/14	\$1,401.00	No
Stephens	Grandview Public Schools	4	09/03/14	\$600.00	No
Oklahoma	Harding Fine Arts Charter School	5	09/09/14	\$1,625.00	No
Craig	Ketchum Public Schools	2	09/04/14	\$1,021.00	No
Seminole	Konawa Public Schools	5	09/03/14	\$1,289.00	No
Oklahoma	Peavine Public School	5	10/10/14	\$715.00	No
Canadian	Riverside Public School	3	09/09/14	\$112.00	No
Murray	Ryal Public School	4	09/05/14	\$421.00	Yes
LeFlore	Shady Point Public School	2	09/22/14	\$578.00	No
LeFlore	Spiro Public Schools	2	10/13/14	\$3,719.00	No
LeFlore	Talihina Public Schools	2	09/09/14	\$2,599.00	No
Pottawatomie	Wanette Public Schools	5	09/03/01	\$662.00	No
Lincoln	White Rock Public School	3	09/04/14	\$507.00	No

Deadline was September 2nd due to Holiday



ASTEC Charter Schools

Home of the *Comets*

February 11, 2015

Dear Oklahoma State Board of Education,

We are responding to your letter referencing the deadline ASTEC Charter Schools missed to lock our district's FY14 income and expenditure data last September. During our first semester we had two major events that were beyond our district's control.

First, our Financial Director left ASTEC to go to India with no notice. While we were prudent in addressing the consequences immediately, our financial software vendor, ADPC was not readily available as they had other emergencies with other districts in the state they were dealing with.

ADPC came on site to examine our data and to get our payroll out. They found multiple coding errors in our expenditure data in addition to numerous edit checks. Our vendor, ADPC began working on the errors and worked night and day to correct them. They and we were in contact with the Oklahoma State Department of Education during this time.

While ADPC was correcting errors, we were identifying possible candidates for the vacated position. Since the pool of qualified candidates are very small throughout the state, we ended up hiring from within. ADPC spent a great deal of time not only correcting the errors to get the correct data uploaded and locked, but in training the replacement employee.

Unfortunately, this unforeseen situation took time to properly remedy and caused us to be delayed in locking our income and expenditures by the deadline.

We are requesting a waiver of penalty due to the transitions in our business office that occurred during this timeframe. We will enact safeguards with instructions and guides to the best of our ability for the future. Still, there is a shortage in this field and it does require either vast experience or a lot of training when an employee leaves such a position in Oklahoma. Thank you for your consideration in this matter.

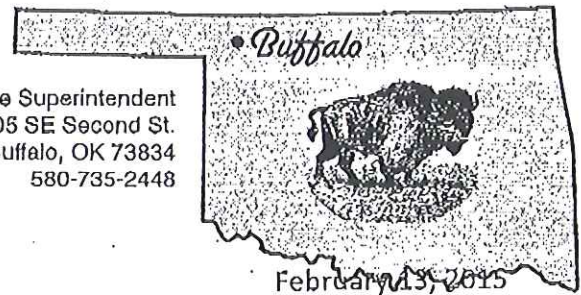
Sincerely,

Dr. Freda Deskin
CEO/Founder

CONTENT ♦ CHARACTER ♦ COMPETENCY ♦ COMMUNITY

Buffalo Public Schools

Office of the Superintendent
605 SE Second St.
Buffalo, OK 73834
580-735-2448



Oklahoma State Board of Education,

Our records indicate the following events caused a delay in the September 1, 2014 submission of the income and expenditures data. Our staff started on this report in July and after several submissions there was an error from Harper County Treasurer on the revenue sent to the school, an amount of \$203.97 that did not match our records or the state department records. Harper County Treasurer office took over three weeks to find and resubmit the correct amounts so that the report could be sent without errors. Iona Martin from the financial accounting department at SDE assisted us throughout this process prior to September 1, but the wait from Harper County Treasurer's office to find and fix the error caused the delay.

Our school can start the income and expenditure data report earlier than July of each year to adhere to the September 1 due date. The reason we have waited until July was that the OCAS codes are changed throughout the year and usually by that time there are not changes to the codes. We have one person that works on this report and time is an issue but we will start this process earlier this year. Thank you for your consideration of a waiver for Buffalo Public School in the amount of \$457.

Sincerely,

A handwritten signature in black ink, appearing to read "Martin Adams", written over a horizontal line.

Martin Adams Superintendent Buffalo Public School

CHELSEA PUBLIC SCHOOLS

Independent School District #3
401Redbud Lane
Chelsea, Oklahoma 74016

"Home of the Green Dragons"

Richard McSpadden
Superintendent

February 9, 2015

Nancy Hughes, Executive Director
Financial Accounting/ OCAS/ Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105-4599

Dear Ms. Hughes,

In response to your recent letter notifying the school of the potential penalty for the district's submission and locking of our OCAS data on September 3, 2014, I have found the following circumstances influenced our delay:

1. September 1st fell on Labor Day and we were notified that the deadline was moved to September 2nd as a result.
2. On September 2nd, the district's revenue upload was accepted with "No Edit Check Errors Found".
3. The district's expenditure data was waiting for coding instructions from the OCAS office to correctly code a cash award included in the Superintendent's pay package. Our payroll clerk began asking for clarification of this coding in July and was still working with the OCAS staff to properly code the award up to the deadline.
4. Correct coding was determined on the afternoon of September 2nd but the server supporting the District's Business Office crashed and our in-house technology director was unable to repair it on the same day. Our technology support company, Rec Tech, Inc. located in Grove, OK, provided software to restore the system but our technology director didn't get it installed until the morning of September 3rd. The expenditure data was submitted and locked in the afternoon of the same day.

Our delay was unexpected due to the unforeseen failure of our system's server on the day of the deadline. Earlier submission was unavailable due to the coding confusion mentioned above. Together both were at the root cause for our delay but should not hamper future submissions moving forward. We appreciate your understanding and we do not anticipate a repeat of this situation.

Sincerely,



Richard McSpadden, Superintendent
Chelsea Public Schools



Coleman Public Schools

"Educating the best by the best"
Mr. James Miller – Superintendent

P.O. Box 188
Coleman, OK 73432

Phone - 580-937-4418
Fax - 580-937-4866

State Department of Education
Financial Accounting Section
C/O Nancy Hughes
2500 North Lincoln Blvd
Oklahoma City, OK 73105-4599

February, 11, 2015

Dear Mrs. Hughes,

Coleman Public Schools failed to submit their OCAS data by September 1, 2014 because of turnover at the district superintendent level. At that time, the district superintendent, Jim Dominick, had retired and Coleman's Board of Education held a special board meeting on September 25, 2014 to begin looking for a replacement. Shortly, Mr. T.E. Owens began serving Coleman Schools as interim superintendent while they continued to search for a replacement. I became superintendent of Coleman in January, 2015.

The first step in correcting this issue was hiring a new superintendent. Since taking the position, I have begun to review all aspects of this district and am currently implementing procedures to keep Coleman Schools operating according to all statutes and regulations. I ask the Board of Education to extend leniency in this situation. I will continue to direct Coleman Schools in adhering to all guidelines, regulations, and statutory requirements.

Sincerely,

A handwritten signature in cursive script that reads "James Miller". The signature is written in black ink and is positioned below the word "Sincerely,".

Mr. James Miller, Superintendent
Coleman Public Schools

Fort Towson Public School

Post Office Box 39 * Fort Towson, Oklahoma 74735
580-873-2780 * Fax 580-873-2081

Jason Price – Superintendent

Phillip Hall
High School Principal

Ami Payne
Elementary School Principal

Executive Director Hughes & State Board,

I would like to express my concern involving the issue of 70 O.S. (State Statute) 5-135.2.

I hold the responsibility of Superintendent to the highest standards and expect the staff around me to do a quality job. We take great pride in working together to make certain Fort Towson Public School is operating correctly in all phases. In this area of concern, I have addressed each member personally to discover the reason behind this late deadline. I take the on time operation of duties seriously and understand how important it is.

Enclosed you will discover an explanation of the late deadline. Frankly, I do not enjoy having an item completed after a due date, but in this situation there were circumstances beyond our control as we worked through them to complete the information correctly. That being said, make no mistake, I have addressed the importance of timely completion and will make it our goal to not allow this to occur again.

If you have any question I would be glad to address them at your convenience.

Professionally,



Jason Price

Superintendent

Fort Towson Public School

2-11-15

Fort Towson Public School

Post Office Box 39 * Fort Towson, Oklahoma 74735
580-873-2712 * Fax 580-873-1053

Jason Price - Superintendent

Phillip Hall
High School Principal

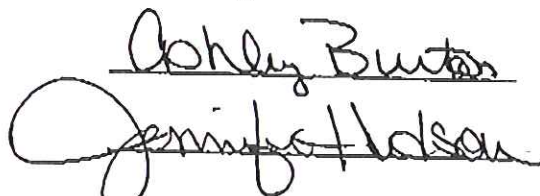
Ami Payne
Elementary School Principal

To whom it may concern:

In reference to the Fort Towson Public School District 12 1002 OCAS data late submission.

Our district office hired a new staff member and in the process of learning all the new duties we struggled to correct the Revenue errors. Our office contacted the OCAS office as there were errors we were unsure how to fix. We worked hard to correct the errors and certify the report on time however we were a few days late. We apologize and will start the error submissions earlier this summer to insure the completion of the report on time.

Sincerely,



Ashley Burton and Jennifer Hudson
Fort Towson Central Office Staff
580-873-2712

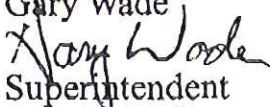
Grandview School
Rt. 1 Box 105
Comanche, Ok. 73529
(580) 439-2467

2-12-2015

To: State department of Education,

I would like to apologize for our late locking in our our data. I believe the data was there but was not locked in. Information had been sent in but was shown to contain errors. That information was corrected but in the meantime the information wasn't certified.

In the future the district will make ever effort to make sure the information is correct the first time. Eliminating the problem in the future.

Gary Wade

Superintendent
Grandview Public School



Harding Fine Arts Center
PO Box 18895
Oklahoma City, OK 73154
February 11, 2015

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

Harding Fine Arts Center wishes to appeal the \$1,625.00 penalty assessed for failure to meet the September 1, reporting deadline for income and expenses data to the OSDE.

The basis for this appeal was due to circumstances beyond our control. Each year our Accounting Software Company, ADPC located in Ponca City, receives our expenditure data, tests it for errors and then if correct, forwards it on to Financial Accounting at the State Department of Education. Part of the process involves ADPC entering our Fund 60, Student Activities Fund entries for us.

This year, we forwarded our Student Activities Fund to ADPC on August 26th a week ahead of the Sept. 2nd Filing deadline so they would have plenty of time to enter them (E-mail attached). Then on Sept. 2nd I forwarded our Treasury and Expenditure files to them to be merged and sent to the State Department which should only take a few minutes (E-mail attached). The next day when I saw that the files were not sent to the State Department I called them and they said they had not keyed in the Student Activities Fund but they would start right away. I did not know this until they told me. It takes time to key that data in and they didn't get started until the 2nd.

To remedy this situation from ever occurring in the future, I will send the Student Activity Fund periodically to ADPC to be keyed in and then the last submission the first week of July. I will prepare the Treasury and Expenditures earlier so to make sure they get everything done on time.

I believe the data was sent to them in a timely manner that should have allowed for the submission by ADPC on time. They did not enter the Student Activity Fund data as they should have which caused them to finely file it on Sept 9th.

Thank you for your consideration,



Martin Anderson
Accountant HFAC



KETCHUM PUBLIC SCHOOLS

P.O. Box 720
Ketchum, Oklahoma 74349
(918) 782-5091 FAX (918) 782-9018
Pete Hiseley - Superintendent

ELEMENTARY PRINCIPAL
Joy Taylor - (918) 782-9543
Fax - (918) 782-3241

JUNIOR HIGH PRINCIPAL
Jennifer Turner - (918) 782-3242
Fax - (918) 782-3016

HIGH SCHOOL PRINCIPAL
Joe Gramlich - (918) 782-4481
Fax - (918) 782-4848

February 10th, 2015

Oklahoma State Board of Education

As a first year Superintendent, I have been responsible for many reports. Most have to be locked and certified. At times the process is confusing, I have done my very best to be compliant. I also have been training our Treasurer.

I worked with Iona Martin in the OCAS department and our accountant to make the necessary corrections. It was a learning curve for us. I believe all of the corrections were made in a timely matter. We did our due diligence. I was not notified to lock and certify the report. I take full responsibility. I am asking for some grace on this issue. We have adjusted and will be more prepared next year. Thank you for your consideration.

Sincerely,

Jerry W. "Pete" Hiseley

Superintendent

Ketchum Public School

RECEIVED
FINANCIAL ACCOUNTING

FEB 12 2015

STATE DEPARTMENT OF EDUCATION

Konawa Public School

701 West South Street
Konawa, OK 74849-9602

Phone: 580-925-3244
Fax: 580-925-2146
Email: Konawa.k12.ok.us

February 11, 2015

Nancy Hughes, Executive Director
Financial Accounting/OCAS/Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105-4599

Dear Ms. Hughes,

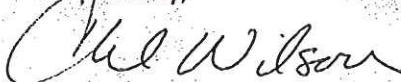
I received a letter dated January 21, 2015 today February 11, 2015. The letter is address to Jeff Pritchard who is the Superintendent of Seminole Schools which may explain why I did not receive the letter earlier.

I assumed my position as Superintendent on January 1, 2015. The letter inquired about the circumstances with the current staff and have been told that the reason for the delay in submitting and locking the data was lack of communication between the Interim Superintendent and the untimely resignation of the long term Treasurer and current staff. One employee was on the phone with a member of your staff until late the night of the first and she thought that the data was finally accurate enough to be certified. Dr. Bob Neel was working with your department and making changes. I don't have any way to explain why it wasn't locked.

My staff and I have already attended your recent presentation at MetroTech in an effort to train current staff on how to follow state department regulations and we will be uploading data this week to start the balancing process in our attempt to correct past actions. I will assure you that in the future we will perform our duties in a timely fashion.

If you need further details please let me know.

Respectfully,



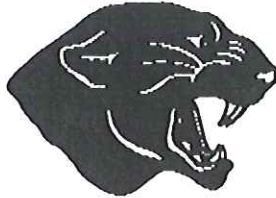
Chad Wilson
Superintendent

PEAVINE SCHOOL

Jack Ritchie
Superintendent

P.O. Box 389
Stilwell, OK 74960

Phone: 918-696-7818
Fax: 918-696-2199



February 10, 2015

Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105

Dear Ladies and Gentlemen:

The District Treasurer of Peavine School and I made every effort to meet the September 1, 2014 deadline for submitting the district's income and expenditure data. However, we are a small district with minimum staff and while this helps to make us efficient it also make us subject to some delays due to illness, etc. This was the case in 2014 when our District Encumbrance Clerk was on leave due to pregnancy. Complications before the birth in August and immediately thereafter kept her from returning to work in a timely manner and she eventually chose not to return at all. In effect, due to her illness, she was not able to be at work enough to make the necessary corrections to data that the treasurer and I needed to submit and lock the district's income and expenditure data until 10/10/2014. Peavine School will immediately develop a plan to have a back-up to the encumbrance clerk in case an illness, death or life altering event occurs.

Sincerely,

A handwritten signature in black ink that reads "Jack Ritchie". The signature is written in a cursive style and is positioned above the printed name.

Jack Ritchie, Superintendent
Peavine School
(918) 696-7818

RIVERSIDE PUBLIC SCHOOL
DISTRICT #29
4800 E. FOREMAN RD.
EL RENO, OKLAHOMA 73036
405-262-2907 FAX 405 262-2925

February 10, 2015

Nancy Hughes

Financial Accounting Section

Oklahoma State Dept. of Education

2500 North Lincoln

Oklahoma City, OK 73105-4599

Dear Ms. Hughes,

In response to the letter dated January 21, 2015 regarding our submission of the district's OCAS material; we submitted our revenue and expenditures on August 12, 2014 and due to communication issues between our staff failed to certify our records by September 1st. Riverside School has never incurred any penalties in reporting data in the past and assures you that we are taking proper steps to guarantee this will not happen again.

Sincerely,



Superintendent



HOME OF THE ROADRUNNERS

Ryal School

DISTRICT 3 - MCINTOSH CO.

February 10, 2015

ROUTE TWO
HENRYETTA, OK 74437

Nancy Hughes, Financial Accounting/OCAS/Audits

State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105

Dear Superintendent,

I received a letter stating Ryal Public School was out of compliance because we did not meet the deadline of transmitting a copy of the income and expenditures data. We submitted it on the 9/5/14 and it was due on 9/1/14.

I strive to complete necessary data on time, but this year has been overwhelming. I am a first year superintendent and have stepped into a position where the former superintendent left without completing multiple reports and the office help left the OCAS system with multiple errors. It took weeks to recode and save. Each time we recoded and saved the information, other errors appeared. Since we did not know what took place at the school the prior year, recoding was a nightmare. In addition, we were all new and had no one to teach us. Between past reports, current reports and trying to find my way to the report to complete it, I have not met necessary timelines.

Let me assure you that Ryal Public School strives to complete reports on time. I started out the year with five (5) employees and did not have an employee helping us find information from the prior year. This is only one of many issues we faced in our first year at Ryal. I received my SSO username and password several weeks after I started work. I kept my Regional Accreditation Officer, Larry Stogner, informed during process of trying to obtain a SSO. Once I receive the SSO, I was very far behind on required reports and was unable to find the documentation needed to complete some of the reports.

I apologize for the late reporting and will strive to be on time from this point on. We have started keeping a better record of data for future reports, started a system to keep track of the data and I am keeping in contact with my RAO should a problem arise. If at all possible, please consider not penalizing the school for our lack of knowledge.

Sincerely,

Lynn Maxwell
Ryal Public School Superintenant

Shady Point Public Schools

Administration

Bruce Gillham
Superintendent



Board Members

Marcus Blair, President
Gary Wright, Vice President
Della Malone, Clerk

P.O. Box 1005, Shady Point OK 74956
Phone 918-963-2595 Fax 918-963-2605

February 11, 2015

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

To Whom It May Concern:

Let me first apologize for any problems or additional work our late submission of income and expenditures may have caused. We submitted our data twenty-two days late. In our case there is no excuse, the date slipped up on us and we did not have all the data ready in time to submit by the September 1st deadline.

To rectify this problem, we have changed our end of year procedures and moved the start date for this task one month earlier than the current year. In addition, we are adding a second person to the office staff for the rest of the year to offload some of these tasks from the single employee that does them now.

Thank you,

A handwritten signature in black ink, appearing to be 'B. Gillham'.

Bruce Gillham
Superintendent



DON ATKINSON
Superintendent

February 09, 2015

RE: 2014-2015 OCAS Data

Dear Ms. Hughes,

We are responding to your letter date January 21, 2015 indicating that we will have a penalty due to our OCAS data not being submitted until October 13, 2014. We started uploading our information on July 21, 2014 with errors, resubmitted as follows:

July, 31, 2014 3:08:38 pm
August 01, 2014 8:30:15 am
August 01, 2014 9:51:59 am
August 01, 2014 10:48:52 am
September 11, 2014 4:32:52 pm
October 13, 2014 9:12:20 am
October 13, 2014 9:13:04 am

During this time we talked with Iona Martin in Financial Accounting by telephone and email trying to correct our problem. We also presented a letter to the State Board of Education on August 04, 2014 and November 17, 2014.

Linda Lashley and Rhonda Howard are new to our office July 01, 2014, I feel as if they have tried to correct the problems when presented to them, working with the auditor and the State Department of Education on this issue.

We are asking that you wave the penalty for our district because of the contents in this letter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Don Atkinson", is written over the word "Sincerely,".

Don Atkinson
Superintendent

RECEIVED
FINANCIAL ACCOUNTING
FEB 11 2015
STATE DEPARTMENT OF EDUCATION



Talihina Public Schools

Post Office Box 38 • Talihina, Oklahoma 74571-0038

(918) 567-2259 • Fax (918) 567-3507

Jason Lockhart, Superintendent

February 12, 2015

Nancy Hughes, Exe. Dir.
Financial Acct/OCAS/Audits
2500 N. Lincoln Blvd.
Oklahoma City, OK 73105

Mrs. Hughes:

This letter is meant to both explain and apologize for Talihina Public School's failure to present our income and expenditure data by the designated September 1st date.

We have a new clerk this year. She has been "On-the-job" training due to a very late and unplanned hire and replacement of her predecessor. During our reporting process, we experienced an enormous number of errors and correcting these errors required more time than an experienced employee would have needed.

Throughout the process of correcting and submitting this information, we made every effort to keep OSDE apprised of our situation. I hope this will suffice as an explanation for waiver of our imposed penalty. Every effort, and training, is being made to insure that our school system does not experience this in future years.

Sincerely,

Jason Lockhart
Supt. of Schools

Wanette Public School

PO Box 161

Wanette, Ok 74878

405-383-2656~Fax 405-383-2449

February 12, 2015

Nancy Hughes
Financial Accounting Section
Oklahoma State Department of Education
2500 North Lincoln Blvd.
Okc, Ok 73105-4599

Dear Ms. Hughes:

Wanette School was experiencing major changes in August of 2014. Our previous encumbrance clerk had accepted a new position, but was temporarily filling in on a part time only basis. Correspondence from OSDE was being sent to the previous encumbrance clerk and the previous superintendent who had also accepted a new position in August. The staff and I were unaware of the timeline for submitting OCAS data. We received a call from Pam Honeysuckle the day the submission was due. The staff and I worked until way after midnight, but were unable to complete without the help from our financial vendor (MAS).

Wanette School has hired a new encumbrance clerk. She has attended OCAS training and will continue training in the required areas.

I ask that you remove the financial penalty from our district. Once the current staff was aware of the problems, we worked diligently to remedy the issues.

Sincerely,

Crystal Shaw
Superintendent
Wanette Public School



White Rock School
334998 E 1010 Road
Mcloud, OK 74851
Phone: 405-964-3428
Fax: 405-964-3427

Travis Gates
Superintendent

February 12th, 2015

My name is Travis Gates, I am a first year superintendent serving in the White Rock School district. Our income and expenditure data report was submitted late on September 4th, 2014 because of an unseen departure of our encumbrance clerk. At that time our district was in a transition mode of that position, which in turn delayed us in submitting our report in a timely fashion.

It is my personal assurance that these issues have been dealt with and fixed. It is our district's goal here to be timely and efficient in filing and reporting to the Oklahoma State Department of Education. Thank you for time and consideration in waving our penalty.

Sincerely,

Travis Gates
Superintendent
White Rock School