

[EXTERNAL] Bokoshe Letter of appeal for OCAS

Bill Deleplank <billd@bokosheschool.org>

Tue 1/16/2024 7:51 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

Ms. Black,

I am writing to you in request for a waiver in regards to our reduction in State Aid for failing to certify our OCAS report by Oct. 1. In all honesty, ignorance is the reason for the failure to meet the deadline, I am a first year superintendent who is working with a new encumbrance clerk. We are both in the learning process of making sure that we meet all deadlines in the appropriate time frame. When I took the position in my district I was placed in a situation where lots of things were seemingly neglected by my predecessor and we were scrambling to get caught up and still keep our school functioning appropriately. The district suffered a RIF last school year and had a few resignations of teachers in critical positions right near the first day of school, so needless to say I became preoccupied with making sure those positions were adequately staffed and running smoothly and thought that I had submitted the report and just overlooked the October 1 deadline. I did certify the report on October 3 as soon as I had realized that we had failed to certify the report. I can assure you that this year has been a learning curve and that I am gaining more and more traction with each passing day and that issues such as these will not happen in the future. I humbly request that we receive the waiver for the penalty. Thank you for your time and consideration.

Sincerely,

Bill Deleplank

Superintendent/AD

Bokoshe Public School

(918) 969-2491

FY23 OCAS Penalty - Bokoshe

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 12:54 PM

To:billd@bokosheschool.org <billd@bokosheschool.org>;Alexandria Koch <akoch2023@bokoshe.k12.ok.us>

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Bokoshe Public School:

- Did not lock its submission until_____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until_____

Accordingly, State Aid will be reduced by **\$705.41**.

The State Board of Education has the authority to waive this penalty "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." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education

Bokoshe

FY23 OCAS Review and FY24 OCAS Manual

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:13 PM

To: Keith Campbell <kcampbell@balko.k12.ok.us>; Anna Patzkowsky <apatzkowsky@balko.k12.ok.us>; arodriguez@balko.k12.ok.us <arodriguez@balko.k12.ok.us>; hleibold@banner.k12.ok.us <hleibold@banner.k12.ok.us>; ssmith@banner.k12.ok.us <ssmith@banner.k12.ok.us>; champondl@bps-ok.org <champondl@bps-ok.org>; mccauleycr@bps-ok.org <mccauleycr@bps-ok.org>; vermeiresm@bps-ok.org <vermeiresm@bps-ok.org>; marablew@battiest.k12.ok.us <marablew@battiest.k12.ok.us>; Cindy Plemmons <plemmonsc@battiest.k12.ok.us>; superintendent@battiest.k12.ok.us <superintendent@battiest.k12.ok.us>; Danielle Deere <ddeere@bearden.k12.ok.us>; Danielle Deere <ddeere@bearden.k12.ok.us>; jcasey@bearden.k12.ok.us <jcasey@bearden.k12.ok.us>; awiles@bearden.k12.ok.us <awiles@bearden.k12.ok.us>; Jeremy <jbrashears@beaver.k12.ok.us>; rhoover@beaver.k12.ok.us <rhoover@beaver.k12.ok.us>; Jaimie White <jaimie@beaver.k12.ok.us>; kcrosby@beggs.k12.ok.us <kcrosby@beggs.k12.ok.us>; Kandy Lynch <klynch@beggs.k12.ok.us>; Shawn Tennyson <stennyson@beggs.k12.ok.us>; 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rgills@binger-oney.k12.ok.us <rgills@binger-oney.k12.ok.us>; rtrent@binger-oney.k12.ok.us <rtrent@binger-oney.k12.ok.us>; hamptonh@bishop.k12.ok.us <hamptonh@bishop.k12.ok.us>; penningtonc@bishop.k12.ok.us <penningtonc@bishop.k12.ok.us>; waits@bishop.k12.ok.us <waits@bishop.k12.ok.us>; mhanseth@bixbyps.org <mhanseth@bixbyps.org>; Sherry McIntyre <smcintyre@bixbyps.org>; rmiller@bixbyps.org <rmiller@bixbyps.org>; Shara Bookout <sbookout@blackwell.k12.ok.us>; kwebb@blackwell.k12.ok.us <kwebb@blackwell.k12.ok.us>; shaskins@blackwell.k12.ok.us <shaskins@blackwell.k12.ok.us>; abaldock@blairschool.org <abaldock@blairschool.org>; jsmith@blairschool.org <jsmith@blairschool.org>; bbarnes@blanchard.k12.ok.us <bbarnes@blanchard.k12.ok.us>; pdeaton@blanchard.k12.ok.us <pdeaton@blanchard.k12.ok.us>; sbaker@bluejacket.k12.ok.us <sbaker@bluejacket.k12.ok.us>; Diana Beehler <dbeehler@bluejacket.k12.ok.us>; Cochran, Bob <bob.cochran@bcpsd.org>; cstdx4@gmail.com <cstdx4@gmail.com>; Toni Thornton <toni.thornton@bcpsd.org>; Suzzanna Brassfield <sbrassfield@bokoshe.k12.ok.us>; ccrase@bokoshe.k12.ok.us <ccrase@bokoshe.k12.ok.us>; Anne Denton <adenton@apacheps.org>; Cathy Parsons <cparsons@apacheps.org>; tvail@apacheps.org <tvail@apacheps.org>; keastwood@boswellschools.org <keastwood@boswellschools.org>; Keith Edge <kedge@boswellschools.org>; Matilda McIntyre <mmcintyre@boswellschools.org>; kclaybrook@ssbok.com <kclaybrook@ssbok.com>; Becky Little <blittle@bowlegs.k12.ok.us>; Rick Sullinger <rsullinger@bowlegs.k12.ok.us>; tammyb@bowring.k12.ok.us <tammyb@bowring.k12.ok.us>; nhinkle@bowringps.k12.ok.us <nhinkle@bowringps.k12.ok.us>; Melissa Stoy <mstoy@bowring.k12.ok.us>; jpinkston@braggsschool.com <jpinkston@braggsschool.com>; Martha Ward <mlward@braggsschool.com>; acoberly@braydoyle.k12.ok.us <acoberly@braydoyle.k12.ok.us>; rljhcunningham@yahoo.com <rljhcunningham@yahoo.com>; Annie Flippen <aflippen@braydoyle.k12.ok.us>; rlavelle@bridgecreek.k12.ok.us <rlavelle@bridgecreek.k12.ok.us>; jmathies@bridgecreek.k12.ok.us <jmathies@bridgecreek.k12.ok.us>; 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Steve Blasingame <steve@ajb-cpas.com>; Tracy Granados <tgranados@burlingtonschool.com>; brousey@burlingtonschool.com <brousey@burlingtonschool.com>; Sherry Field <fields@bfdc.k12.ok.us>; Larry Johnson <ljohnson@bfdc.k12.ok.us>; ueckeb@bfdc.k12.ok.us <ueckeb@bfdc.k12.ok.us>; kclaybrook@ssbok.com <kclaybrook@ssbok.com>; Pam Hudson <phudson@butner.k12.ok.us>; dparris@butner.k12.ok.us <dparris@butner.k12.ok.us>; kim.johnson@byngschools.org <kim.johnson@byngschools.org>; kevin.wilson@byngschools.org <kevin.wilson@byngschools.org>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. **By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)**

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
 Oklahoma State Department of Education
 2500 North Lincoln Boulevard, Suite 4-20
 Oklahoma City, OK 73105
 Office: (405) 522-0275

Uploaded By: Alexandria Koch Email: akoch2023@bokoshe.k12.ok.us
 Upload Date: 10/3/2023 11:12:03 AM

Locked Date	Locked By
9/1/2023 12:13:07 PM	Alexandria Koch
9/1/2023 12:13:07 PM	Alexandria Koch

1. Building Acquisition and Construction (Function 4600) or Land Acquisition (Function 4200) with General Fund monies. EXCEPTIONS: Lease-Purchase Agreements, Temporary or Portable Buildings (Expenditure Report).

No Function 4200 or 4600 totals found in fund 11

2. Check bond fund for a sinking fund (Expenditure Report).

2. Bond Fund	
Fund 30 (Revenue)	\$29,736.66
Fund 30 Totals (Expenditure)	
Fund 41 (Revenue)	\$118,897.76
Fund 41 Totals (Expenditure)	\$59,700.00

3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report).

OCAS DETAILS

SPR DETAILS

40 LE FLORE

1026 BOKOSHE Enc: \$0.00 Warrants: \$88,298.34

110 Regular Certified Salaries	\$74,000.04	157282: HAMES, DIANA		\$92,330.00
212 Dental Insurance - Certified Personnel	\$535.20	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	110 Base Salary	\$74,000.00
213 Health and Accident Insurance - Certified Personnel	\$7,537.08	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	212 Fringe Dental Ins-CP	\$535.00
214 Life Insurance - Certified Personnel	\$45.12	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP	\$7,537.00
251 Retirement - District-Paid - Certified Personnel	\$4,770.37	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	214 Fringe Life Ins-CP	\$45.00
116 TRS Offset for Certified Staff	\$1,410.53	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251 Fringe Retirement-DP-CP	\$4,770.00
		210 TEACHER	116 TRS Offset Credit	\$1,411.00
		210 TEACHER	192 Extra Duty/Addenda—Certified	\$750.00
		210 TEACHER	251 Fringe Retirement-DP-CP	\$56.00
		210 TEACHER	192 Extra Duty/Addenda—Certified	\$3,000.00
		210 TEACHER	251 Fringe Retirement-DP-CP	\$226.00

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:40 AM
To: leslielee@moss.k12.ok.us; dstory@moss.k12.ok.us; leslielee@moss.k12.ok.us; rgann@moss.k12.ok.us; hood@stuart.k12.ok.us; morse@stuart.k12.ok.us; morse@stuart.k12.ok.us; tblas@stuart.k12.ok.us; styra@wetumka.k12.ok.us; dmcgee@wetumka.k12.ok.us; cduffy@altusps.com; lhosey@altusps.com; pbush@altusps.com; rworbes@altusps.com; afrench@adpcnet.net; abaldock@blairschool.org; abaldock@blairschool.org; jsmith@blairschool.org; afrench@adpcnet.com; karen.roe@dukeschools.org; karen.roe@dukeschools.org; todd.ware@dukeschools.org; tdavis0937@gmail.com; swilliams@navajo.k12.ok.us; tdavis0937@gmail.com; swilliams@navajo.k12.ok.us; vnance@navajo.k12.ok.us; tricia.latham@tlathamcpa.com; janicereynolds@olustee.k12.ok.us; rmhazel@olustee.k12.ok.us; rmhazel@olustee.k12.ok.us; rfarris@ringling.k12.ok.us; dbenson@ringling.k12.ok.us; dbenson@ringling.k12.ok.us; ksouthward@ringling.k12.ok.us; tmorrison@ryan.k12.ok.us; shanson@ryan.k12.ok.us; shanson@ryan.k12.ok.us; mchapman@ryan.k12.ok.us; nfoster@terral.k12.ok.us; jledbetter@terral.k12.ok.us; nfoster@terral.k12.ok.us; danderson@terral.k12.ok.us; bcunningham@waurikaschools.org; smora@waurikaschools.org; bcunningham@waurikaschools.org; csimmons@waurikaschools.org; tisdalecpa@att.net; lindsey.claborn@coleman.k12.ok.us; lindsey.claborn@coleman.k12.ok.us; melissa.ferguson@coleman.k12.ok.us; stefannie@adpcnet.com; kstidham@mannsville.k12.ok.us; stefannie@adpcnet.com; bprice@mannsville.k12.ok.us; cbwalters1953@gmail.com; lethornburg@milburnps.org; ethornburg@milburnps.org; jmcbride@milburnps.org; paulacrawford@dcsok.org; rhonda.millcreek@gmail.com; lorindac@millcreek.k12.ok.us; ritual_us@yahoo.com; dakins@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; charmel@tishomingo.k12.ok.us; tohara@tishomingo.k12.ok.us; charmel@tishomingo.k12.ok.us; bwaitman@tishomingo.k12.ok.us; lburnett@wpss.k12.ok.us; lfoster@wpss.k12.ok.us; lfoster@wpss.k12.ok.us; jromines@wpss.k12.ok.us; sbookout@blackwell.k12.ok.us; kwebb@blackwell.k12.ok.us; kgleason@blackwell.k12.ok.us; shaskins@blackwell.k12.ok.us; jlay@ocic.k12.ok.us; ahorinek@kildare.k12.ok.us; ahorinek@kildare.k12.ok.us; bshelley@kildare.k12.ok.us; mdvap@newkirk.k12.ok.us; dusry@newkirk.k12.ok.us; mdvap@newkirk.k12.ok.us; skempenich@newkirk.k12.ok.us; steve@ajb-cpas.com; tbarrows@peckham.k12.ok.us; ccline@peckham.k12.ok.us; ccline@peckham.k12.ok.us; ccline@peckham.k12.ok.us; maribeth.ratliff@okstate.edu; amason@peckham.k12.ok.us; jdecker@peckham.k12.ok.us; storib@pcps.us; allynl@pcps.us; storib@pcps.us; matlos@pcps.us; jmurphy@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; lsimpson@tonkawa.k12.ok.us; darrel@ajb-cpas.com; swhite@cashionps.org; swhite@cashionps.org; lashlock@cashionps.org; darrel_ajb@yahoo.com; arichards@dover.k12.ok.us; arichards@dover.k12.ok.us; jwood@dover.k12.ok.us; gcox@hps.k12.ok.us; tjech@hps.k12.ok.us; tjech@hps.k12.ok.us; jsternberger@hps.k12.ok.us; pwnerner@kingfisher.k12.ok.us; dtollefson@kingfisher.k12.ok.us; dtollefson@kingfisher.k12.ok.us; dglover@kingfisher.k12.ok.us; afrench@adpcnet.com; karenswart@lomega.k12.ok.us; karenswart@lomega.k12.ok.us; steves@lomega.k12.ok.us; DARREL@AJB-CPAS.COM; REHERMANT@OKARCHE.K12.OK.US; REHERMANT@OKARCHE.K12.OK.US; SUMRALLJ@OKARCHESCHOOLS.ORG; yountj@hobart.k12.ok.us; burchk@hobart.k12.ok.us; lowek@hobart.k12.ok.us; harmonm@hobart.k12.ok.us; jwoods@ajb-cpas.com; mteel@lonewolfschool.com; mteel@lonewolfschool.com;

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jgraham@carney.k12.ok.us; jgraham@carney.k12.ok.us; bkeith@carney.k12.ok.us;
natalie.ussrey@chandlerlions.org; kristy.cunningham@chandlerlions.org;
kristy.cunningham@chandlerlions.org; melody.toma@chandlerlions.org;
mipeterson@davenport.k12.ok.us; emathes@davenport.k12.ok.us;
emathes@davenport.k12.ok.us; dacord@davenport.k12.ok.us;
dale.accounting@yahoo.com; lmaggard@meeker.k12.ok.us; pgatlin@meeker.k12.ok.us;
jp Pruitt@meeker.k12.ok.us; afrench@adpcnet.com; mroller@prague.k12.ok.us;
mroller@prague.k12.ok.us; kengle@prague.k12.ok.us; carolcrass3@gmail.com;
kim.beck@stroud.k12.ok.us; kim.beck@stroud.k12.ok.us; joe.vt@stroud.k12.ok.us;
dyates@wellstonschools.org; ewithrow@wellstonschools.org;
ewithrow@wellstonschools.org; mfranz@wellstonschools.org;
paulacrawford@crawfordconsult.net; lhobaugh@whiterock.k12.ok.us;
lhobaugh@whiterock.k12.ok.us; lhobaugh@whiterock.k12.ok.us;

To:

aegers@whiterock.k12.ok.us; johnson.dlj@yahoo.com; clong@coyle.k12.ok.us;
clong@coyle.k12.ok.us; tzink@coyle.k12.ok.us; tkuchera@crescentok.com;
accounting@crescentok.com; cknapp@crescentok.com; jana.wanzer@guthrieps.net;
tamie.jones@guthrieps.net; michelle.chapple@guthrieps.net;
mike.simpson@guthrieps.net; darrel_ajb@yahoo.com; jpaul@m-ops.org; jpaul@m-ops.org;
rvollmer@m-ops.org; angela.vega@mariettaisd.org; nsanchez@mariettaisd.org;
coconnor@mariettaisd.org; bnaylor@mariettaisd.org; afrench@adpcnet.com;
karissa.erwin@tpsmail.org; karissa.erwin@tpsmail.org; cbroughton@tpsmail.org;
jennifer.ham@turnerisd.org; torri.embrey@turnerisd.org; torri.embrey@turnerisd.org;
spillow@turnerisd.org; afrench@adpcnet.com; kschoeder@alinedcleo.k12.ok.us;
kschoeder@alinedcleo.k12.ok.us; bnault@alinedcleo.k12.ok.us;
bnault@alinedcleo.k12.ok.us; bnault@alinedcleo.k12.ok.us; mrsholtzinger@gmail.com;
merill@cimarron.k12.ok.us; canglin@cimarron.k12.ok.us; canglin@cimarron.k12.ok.us;
denise.martin@fairviewschools.net; lynn.doane@fairviewschools.net;
nancy.forbes@fairviewschools.net; denise.martin@fairviewschools.net;
craig.church@fairviewschools.net; jbuller@ringwood.k12.ok.us;
tfarrand@ringwood.k12.ok.us; tfarrand@ringwood.k12.ok.us;
wdetrick@ringwood.k12.ok.us; bknape@kingston.k12.ok.us; hcarlile@kingstonisd.org;
wburnett@kingstonisd.org; bbrister@kingstonisd.org; ccombs@madillok.com;
gayres@madillok.com; ccombs@madillok.com; lcase@madillok.com;
blooney@adairschools.org; k.asbury@adairschools.org; mhall@adairschools.org;
mlippe@adairschools.org; dshanks@chouteauwildcats.com;
dharvey@chouteauwildcats.com; dshanks@chouteauwildcats.com;
lhelton@chouteauwildcats.com; chughes@lg.k12.ok.us; rhughes@lg.k12.ok.us;
rhughes@lg.k12.ok.us; dstokes1@lg.k12.ok.us; akilgore@osageelementary.com;
cosburn@osageelementary.com; akilgore@osageelementary.com;
lmuller@osageelementary.com; johnsonj@pryorschools.org; hursts@pryorschools.org;
applegates@pryorschools.org; johnsonj@pryorschools.org; mullerl@pryorschools.org;
rhumphrey@salinawildcats.org; jgann@salinawildcats.org; jgann@salinawildcats.org;
edalke@salinawildcats.org; brenda.rogers@wickliffeschool.com;
distney.johnson@wickliffeschool.com; brenda.rogers@wickliffeschool.com;
jamie.carney@wickliffeschool.com; darrel_ajb@yahoo.com;
pdeaton@blanchard.k12.ok.us; pdeaton@blanchard.k12.ok.us;
gcastle@blanchard.k12.ok.us; bbarnes@blanchard.k12.ok.us;
CANTRELL@DIBBLE.K12.OK.US; MEIGS@DIBBLE.K12.OK.US; clanton@dibble.k12.ok.us;
CLANTON@DIBBLE.K12.OK.US; lchmil@newcastle.k12.ok.us; smith@newcastle.k12.ok.us;
mhau@newcastle.k12.ok.us; mhau@newcastle.k12.ok.us; stoneang@purcellps.org;
melvinl@purcellps.org; wandac@purcellps.org; stoneang@purcellps.org;
melvinl@purcellps.org; mcadoos@purcellps.org; landrews@wps-isd.com;
dedwards@wps-isd.com; dedwards@wps-isd.com; creynolds@wps-isd.com; steve@ajb-coas.com;
d.cannon@wayne.k12.ok.us; d.cannon@wayne.k12.ok.us;
t.ringwald@wayne.k12.ok.us; plemmonsc@battiest.k12.ok.us;
marablew@battiest.k12.ok.us; plemmonsc@battiest.k12.ok.us;
superintendent@battiest.k12.ok.us; sleonard@bbisdapp.org; jmcbraayer@bbisdapp.org;
sleonard@bbisdapp.org; cjellisor@bbisdapp.org; meoffice@denison.k12.ok.us;
meoffice@denison.k12.ok.us; meoffice@denison.k12.ok.us; sebert@denison.k12.ok.us;
creavis@eagletownisd.org; wright.kim2@gmail.com; creavis@eagletownisd.org;
barmstrong@eagletownisd.org; jackie.ferguson@forestgrove.k12.ok.us;
darlene.wooten@forestgrove.k12.ok.us; jackie.ferguson@forestgrove.k12.ok.us;
john.smith@forestgrove.k12.ok.us; john.smith@forestgrove.k12.ok.us;
shirleypotts@glover.k12.ok.us; cholmes@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; gloversupt@glover.k12.ok.us; bwall@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; cgarrett@haworth.k12.ok.us; scarter@haworth.k12.ok.us;

To: cgarrett@haworth.k12.ok.us; jprice@haworth.k12.ok.us; jforshee@hollycreek.org; spotts@hollycreek.org; spotts@hollycreek.org; hbrumley@hollycreek.org; dawn.bourne@idabelps.org; kgreen@idabelps.org; dawn.bourne@idabelps.org; doug.brown@idabelps.org; jhurst@lukfata.org; sharrison@lukfata.org; sharrison@lukfata.org; jhurst@lukfata.org; kneal@lukfata.org; fbrown@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; rtipton@smithville.k12.ok.us; dmc broom@smithville.k12.ok.us; akeeton@vpsd.org; dgantt@vpsd.org; akeeton@vpsd.org; bfrazier@vpsd.org; lyoung@wcisd.org; ddenison@wcisd.org; lyoung@wcisd.org; jordan_hill@wcisd.org; darrel@ajb-cpas.com; pneedham@checotah.k12.ok.us; pneedham@checotah.k12.ok.us; darrel@ajb-cpas.com; mrmadewell@checotah.k12.ok.us; mrmadewell@checotah.k12.ok.us; smoore@eufaula.k12.ok.us; cpennington@eufaula.k12.ok.us; klmontgomery@eufaula.k12.ok.us; mguthrie@eufaula.k12.ok.us; dproctor@oklatel.net; shaley@hanna.k12.ok.us; shaley@hanna.k12.ok.us; chull@hanna.k12.ok.us; JROSS@midway.k12.ok.us; vmccarty@midway.k12.ok.us; VMCCARTY@MIDWAY.K12.OK.US; BDOUGLAS@MIDWAY.K12.OK.US; KAYEG@RYAL.K12.OK.US; rstoy@ryal.k12.ok.us; jturley@ryal.k12.ok.us; LMAXWELL@RYAL.K12.OK.US; afrench@adpcnet.com; amccool@stidham.k12.ok.us; amccool@stidham.k12.ok.us; sup@stidham.k12.ok.us; afrench@adpcnet.com; chorton@davis.k12.ok.us; ccaraway@davis.k12.ok.us; chorton@davis.k12.ok.us; MMORING@DAVIS.K12.OK.US; brooke.wood@sulphurk12.org; sandy.burnside@sulphurk12.org; matt.holder@sulphurk12.org; afrench@adpcnet.com; mlward@braggsschool.com; mlward@braggsschool.com; jpinkston@braggsschool.com; afrench@adpcnet.com; l_clayton@fortgibsonstigers.org; l_clayton@fortgibsonstigers.org; s_farmer@fortgibsonstigers.org; bj.obrien@haskellps.org; wschepers@haskellps.org; wschepers@haskellps.org; rluellen@haskellps.org; jayj.ocas@gmail.com; amccoy@hilldaleps.org; jayj.ocas@gmail.com; epuckett@hilldaleps.org; Mika.Barton@roughers.net; Cindy.Adkins@roughers.net; Mika.Barton@roughers.net; Jarod.Mendenhall@roughers.net; afrench@adpcnet.com; sbranan@oktahaschool.com; sbranan@oktahaschool.com; jneedham@oktahaschool.com; ssmith@porum.k12.ok.us; kwright@porum.k12.ok.us; ssmith@porum.k12.ok.us; lberry@porum.k12.ok.us
Cc: Katherine Black; Pam Honeysuckle; Krystalen Ibanez; Paula Koch; Elaine Schein
Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Importance: High

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate

good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black
Executive Director of Financial Accounting, OCAS and Auditing
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275



Krystalen Ibanez

From: Krystalen Ibanez
Sent: Tuesday, October 3, 2023 11:05 AM
To: Bill Deleplank
Subject: RE: [EXTERNAL] Re: Bokoshe 40I026 FY23 Data Review

Importance: High

Good morning, Mr. Deleplank,

I called you to ask if you can certify your data. Deadline was yesterday October 3rd, 2023 @ 430PM and as of today your data is still not certified. I understand you said you all were working on some corrections – we will take requests starting October 9th to unlock for any additional corrections needing to be made.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Thank you,

Krystalen Ibanez

Financial Specialist OCAS / Auditing
Phone: 405-522-3272
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105



OKLAHOMA
Education

From: Bill Deleplank <billd@bokosheschool.org>
Sent: Tuesday, September 26, 2023 3:20 PM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: [EXTERNAL] Re: Bokoshe 40I026 FY23 Data Review

Ms. Ibanez,

I uploaded the excel file that the auditors provided to me, however, it does not have signatures on it and I am awaiting the return of my EON from the county clerk that I hand delivered yesterday (9-25) morning. My encumbrance clerk is working to fix the other issues listed in your email. Is there anything else I need to do at the moment?

Thank you,
Bill Deleplank

On Tue, Sep 26, 2023 at 12:53 PM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

I just finished reviewing your District's FY23 OCAS data. We are unlocking data by request once you are ready to upload with your corrections, please let me know. If you have any questions, please call, or email me.

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended more than **\$750,000.00** in federal funds. Therefore, your audit is due to this office on or before **March 31st, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following items need to be addressed:

- Does the district have expenditures in the bond fund? (#2 on the data Review Sheet). If so, please upload.
- Estopped Warrants and/or Lapsed Appropriations: #5 on the data review sheet.

Does the district have and additional Lapsed Appropriations or Estopped Warrants that need to be recorded?

- All Funds Uploaded: #6 on the data review sheet.

There is not any revenue recorded in your Fund 22. Does the district have any new revenue in Fund 22 that need to be recorded?

There are not any expenditures recorded in your Fund 31. Does the district have any expenditures in Fund 31 that need to be recorded?

- Fund 11 & 12 ended with a negative fund balance. #8 on the data review sheet.

Please provide an explanation as to why the fund ended in the negative and a plan to keep this from reoccurring in FY24.

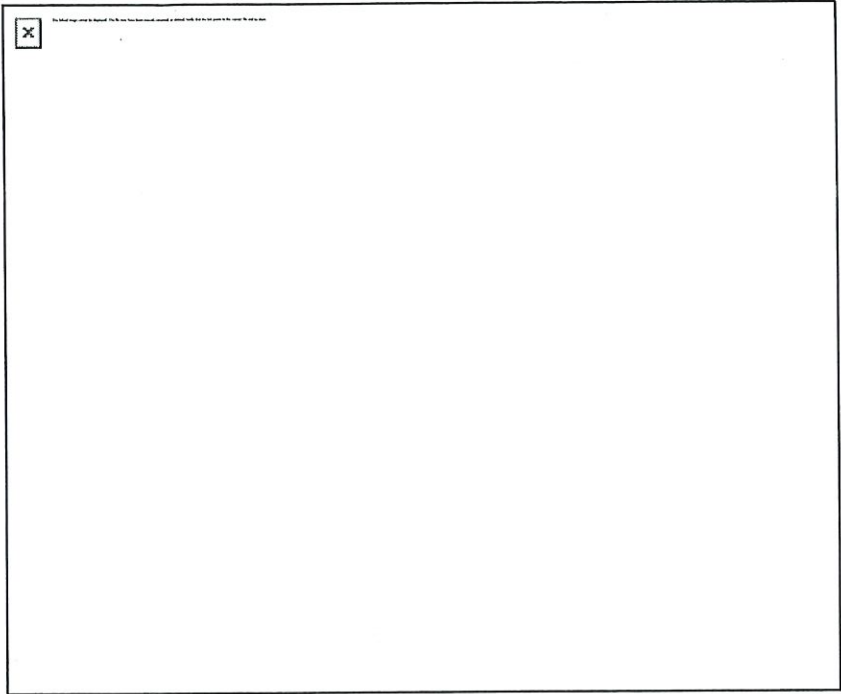
- OCAS/SPR Comparison Report All Job Class #9 on the data review sheet.

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- Child Nutrition: #10 on the data review sheet and State Projects: #12 on the data review sheet.

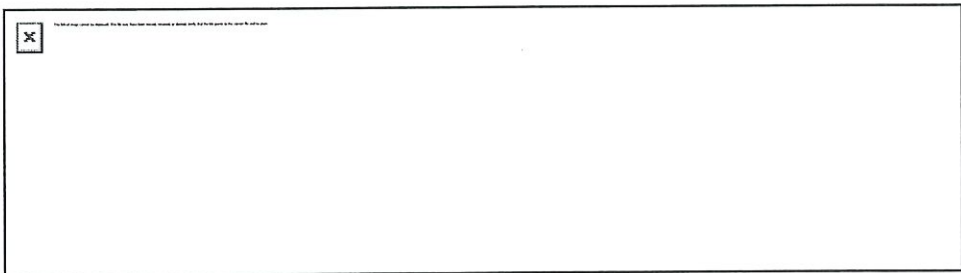
CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 Highlighted amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 Highlighted amounts.



- **Child Nutrition: #11 on the data review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue. *This may change once carryover balances are brought forward.*



- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.



Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE: Special Ed:**

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later by District**”. If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



Krystalen Ibanez

From: Krystalen Ibanez
Sent: Friday, October 6, 2023 1:59 PM
To: Bill Deleplank
Subject: RE: [EXTERNAL] Bokoshe OCAS

Yes, that is fine – I will hold off until I receive an email from you.

Thank you for the update.

Krystalen Ibanez

Financial Specialist OCAS / Auditing
Phone: 405-522-3272
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105



OKLAHOMA
Education

From: Bill Deleplank <billd@bokosheschool.org>
Sent: Friday, October 6, 2023 2:44 PM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: [EXTERNAL] Bokoshe OCAS

Ms. Ibanez,

I was speaking with Angie French at ADPC and she is looking over the errors we had with OCAS and she said to contact you and tell you not to open ours back up for corrections until we are ready and notify you to do so. Is that ok to do?

Thank you,
Bill Deleplank
Superintendent/AD
Bokoshe Public School
(918) 969-2491
(918) 208-8897 Cell



To: The Oklahoma State Board of Education

This correspondence is in response to Chisholm Public Schools certifying our OCAS data late. First, I apologize for certifying late. This is an error I take full responsibility for as the superintendent. I am new to Chisholm Public Schools and I had numerous questions about the data I inherited. I was working with Ms. Pam Honeysuckle from the SDE to ensure our data was accurate. I received an email from my payroll clerk on October 3 that was sent to my payroll clerk and to the former Superintendent of Chisholm instead of me. The original email was from Ms. Honeysuckle on October 2, 2023, at 3:58 pm stating our OCAS data was correct and ready to certify. This email stated the data needed to be certified on October 2, 2023, by 4:30 pm. Unfortunately, I did not receive this email until October 3 which is the day I certified the data. I will correct this in the future by ensuring our data is correct well before the deadline. I have already taken steps to ensure that I will receive correspondence through that department as the Superintendent at Chisholm Public Schools. I would like to thank Ms. Honeysuckle for the help she provided in this process. She was very knowledgeable about my OCAS data and extremely helpful throughout this process. I appreciate the SDE for employing a person like Ms. Honeysuckle to help schools get accurate data to the SDE.

Sincerely,

Marcus Chapman
Superintendent
Chisholm Public Schools



Chisholm Public Schools Administration Office 305 Utah Enid, Oklahoma 73701

Office: (580) 237-5512 Fax: (580) 297-5494 www.chisholm.k12.ok.us

[EXTERNAL] OCAS Data Waiver

Marcus Chapman <mchapman@chisholm.k12.ok.us>

Wed 1/10/2024 2:38 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

📎 1 attachments (380 KB)

OCAS waiver letter.pdf;

Ms. Black, please let me know if this is what the state board is needed. Thank you for your help with this.



FY23 OCAS Deadline Penalty - Chisholm

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 12:52 PM

To:mchapman@chisholm.k12.ok.us <mchapman@chisholm.k12.ok.us>;ashaw@chisholm.k12.ok.us
<ashaw@chisholm.k12.ok.us>

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Chisholm Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$2,821.71**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105

FY23 OCAS Review and FY24 OCAS Manual

Chisholm

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:15 PM

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 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with

certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

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 [A picture containing object Oklahoma Education logo](#)

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From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:35 AM
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Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman

Financial Specialist OCAS / Auditing
Financial Accounting / OCAS
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 521-2349

Certify the OCAS Data by today

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 3:58 PM

To: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; hjcobb@sbcglobal.net <hjcobb@sbcglobal.net>; Ramona Ketcher <ramona-ketcher@cherokee.org>; Janees Taylor <janees-taylor@cherokee.org>; Trish Hamilton <thamilton@prettywater.k12.ok.us>; Trish Hamilton <thamilton@prettywater.k12.ok.us>; jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>; debcj8@gmail.com <debcj8@gmail.com>; debbiewolf@jayps.org <debbiewolf@jayps.org>; misty osburn <mistyosburn@jayps.org>; Leann Barnwell <leannbarnwell@jayps.org>; misty osburn <mistyosburn@jayps.org>; gholsapple@seiling.k12.ok.us <gholsapple@seiling.k12.ok.us>; Patience Smart <psmart@seiling.k12.ok.us>; Greg Gregory <ggregory@seiling.k12.ok.us>; Patience Smart <psmart@seiling.k12.ok.us>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; Dudley Darrow <ddarrow@chisholm.k12.ok.us>; Debbie Grebe <dgrebe@chisholm.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Brent Koontz (bkoontz@ppv.k12.ok.us) <bkoontz@ppv.k12.ok.us>; Jessica Kuykendall <jkuykendall@cdwildcats.com>; Lori Prewitt <lprewitt@whitebead.net>; Lori Prewitt <lprewitt@whitebead.net>; Shea Thompson <sthompson@whitebead.net>; johnp@pvnational.com <johnp@pvnational.com>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>; johnp@pvnational.com <johnp@pvnational.com>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; rreese@pondcreek-hunter.k12.ok.us <rreese@pondcreek-hunter.k12.ok.us>; Sabrina Davis (sdavis@pondcreek-hunter.k12.ok.us) <sdavis@pondcreek-hunter.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; ACOPLEN@WHITEFIELD.K12.OK.US <ACOLEN@WHITEFIELD.K12.OK.US>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; Bellah, Rhonda (OVCA Admin) <rbellah@okvirtual.org>; kyoung@okvirtual.org <kyoung@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; David Harp <dharp74804@gmail.com>; Bellah, Rhonda (ISOK Admin) <rbellah@insightok.org>; Wilkinson, Jennifer <jwilkinson@k12.com>; jwilkinson@insightok.org <jwilkinson@insightok.org>; David Harp <dharp74804@gmail.com>; kchung@tulsalegacy.org <kchung@tulsalegacy.org>; jeffj@jackhjenkinscpa.com <jeffj@jackhjenkinscpa.com>; Kiana Smith <ksmith@tulsalegacy.org>; jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>; dwatts@tulsahonor.org <dwatts@tulsahonor.org>; jhjcpa@jayjenkinscpa.com <jhjcpa@jayjenkinscpa.com>; eurueta <eurueta@tulsahonor.org>; jhjcpa@jackjenkinscpa.com <jhjcpa@jackjenkinscpa.com>

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
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Phone: (405) 522-3273

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FY23 OCAS Data Review - Certify the Data.

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 1:43 PM

To:Melissa Meeks <meeksmj@vinitahornets.com>;wagnerka@vinitahornets.com <wagnerka@vinitahornets.com>;
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<cshelley@colcordschools.com>;Crystal Shelley <cshelley@colcordschools.com>;Bud Simmons
<bsimmons@colcordschools.com>;Suzy Harrington (suzy@colcordschools.com) <suzy@colcordschools.com>;
ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;Dudley
Darrow <ddarrow@chisholm.k12.ok.us>;Debbie Grebe <dgrebe@chisholm.k12.ok.us>;king@drummond.k11.ok.us
<king@drummond.k11.ok.us>;lmiller@drummond.k12.ok.us <lmiller@drummond.k12.ok.us>;jjohnson@drummond.k12.ok.us
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<jjohnson@drummond.k12.ok.us>;lprewitt@whitebead.net <lprewitt@whitebead.net>;lprewitt@whitebead.net
<lprewitt@whitebead.net>;Shea Thompson <sthompson@whitebead.net>;johnp@pvnational.com <johnp@pvnational.com>;
Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>;Marilyn Webster (mwebster@paoli.k12.ok.us)
<mwebster@paoli.k12.ok.us>;David Morris <dmorris@paoli.k12.ok.us>;johnp@pvnational.com <johnp@pvnational.com>;
hivey@maysville.k12.ok.us <hivey@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;shildebrandbeach
<shildebrand@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;Nancy Herndon
<nherndon@friend.k12.ok.us>;Nancy Herndon <nherndon@friend.k12.ok.us>;jjerma@friend.k12.ok.us
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ashley.davis@ninnekah.k12.ok.us <ashley.davis@ninnekah.k12.ok.us>;darrel_ajb@yahoo.com <darrel_ajb@yahoo.com>;
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<susan.kyle@mangum.k12.ok.us>;shane.boothe@mangum.k12.ok.us <shane.boothe@mangum.k12.ok.us>;
kristie.clark@mangum.k12.ok.us <kristie.clark@mangum.k12.ok.us>;KLEIRD@WHITEFIELD.K12.OK.US
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SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;ACOPLN@WHITEFIELD.K12.OK.US
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lsutter@keota.k12.ok.us <lsutter@keota.k12.ok.us>;jlsmith@keota.k12.ok.us <jlsmith@keota.k12.ok.us>;
tmorris@keota.k12.ok.us <tmorris@keota.k12.ok.us>;pejones@keota.k12.ok.us <pejones@keota.k12.ok.us>;
vtorrence@wkjackson.org <vtorrence@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;ganderson@wkjackson.org
<ganderson@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;msantiago@santafesouth.org
<msantiago@santafesouth.org>;msantiago@santafesouth.org <msantiago@santafesouth.org>;cbrewster@santafesouth.org
<cbrewster@santafesouth.org>;jhjcpa@jackhjenkinscpa.com <jhjcpa@jackhjenkinscpa.com>;jfitzgerald@putnamcityschools.org
<jfitzgerald@putnamcityschools.org>;djeffries@putnamcityschools.org <djeffries@putnamcityschools.org>;
frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org
<rspilman@putnamcityschools.org>;rspilman@putnamcityschools.org <rspilman@putnamcityschools.org>;
mcathey@jonesps.org <mcathey@jonesps.org>;mcathey@jonesps.org <mcathey@jonesps.org>;cjohnson@jonesps.org
<cjohnson@jonesps.org>;dharp74804@aol.com <dharp74804@aol.com>;jneal@millwoodps.org <jneal@millwoodps.org>;
pwebster@millwoodps.org <pwebster@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>;
crw@millwoodps.org <crw@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>;
paula.stewart@westernheights.k12.ok.us <paula.stewart@westernheights.k12.ok.us>;
elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>;
brayden.savage@westernheights.k12.ok.us <brayden.savage@westernheights.k12.ok.us>;
elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>;smeeks@okcps.org
<smeeks@okcps.org>;absmith@okcps.org <absmith@okcps.org>;smcdaniel@okcps.org <smcdaniel@okcps.org>;
mawaldrip@okcps.org <mawaldrip@okcps.org>;jamie.davis@theacademyof.org <jamie.davis@theacademyof.org>;Jay Jenkins
<jayj.ocas@gmail.com>;wren.hawthorne@theacademyof.org <wren.hawthorne@theacademyof.org>;Jay Jenkins
<jayj.ocas@gmail.com>;kchung@tulsalegacy.org <kchung@tulsalegacy.org>;jeffj@jackhjenkinscpa.com
<jeffj@jackhjenkinscpa.com>;Kiana Smith <ksmith@tulsalegacy.org>;jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

Re: FY23 OCAS Data Review - Chisholm 24I042

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Sat 9/30/2023 3:04 PM

To:ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;Debbie Grebe <dgrebe@chisholm.k12.ok.us>;Jennifer Wood <jennifer@ajb-cpas.com>

2 attachments (288 KB)

Chisholm FY23 OCAS Data Review Sheet.xlsx; Chisholm FY23 OCAS Data Review Sheet.xlsx;

The district has not corrected/completed the OCAS data review. The district will need to request the data to be opened on/after 10-9-23 so it can be corrected. I have attached the review and the corrections needed below. Please certify the OCAS and request to have it opened on/after 10-9-23 for the necessary corrections.

1. OCAS to GMS does not match.

FY23 SEFA Comparison									
District Name: Chisholm County/District: 24I042								8/2/2023	
Description	CFDA i	Proje	Total OCAS	IDC	GMS	Difference		Notes to the District	
Title II, Part A, Teacher & Principal Training & Recruitment Fund	84.387	541	\$ 4,348.45		\$ -	\$ 4,348.45		Does the district have an outstanding claim?	
Title V, Part B, Subpart 2, Rural and Low-income School Program	84.350	587	\$ 43,142.07	\$ 1,331.53	\$ 53,142.07	\$ (8,650.47)		District is under coded	

This is the district review (attached as well)

FY23 District Revenue and Expenditure Review				
District Name: Chisholm			Review Date	Review Date
Date of Review			8/2/2023	9/30/2023
1	Building Acquisition and Construction (4600) or Land Acquisition (4200) in GF	Number 1 - District Review Sheet	yes- 4600-450	yes- 4600-450
4	Superintendent's total compensation for Function 2321, Job Class 115. If the superintendent is also serving as principal, teacher, library media specialist or counselor there must be a 60% to 40% split. Request from the district a Job Summary and Benefit Report (MAS) or Payroll Employee Encumbrance/Expenditure Report (ADPC) for personnel paid using Job Class 115	Superintendent SPR Comparison Report or District Review Sheet Send Heather in SPR Audit Earnings Rpt if not balanced Number 3 - District Review Sheet	Does not match. See district reports. Look at object code 196. This needs to be in SPR	Does not match. See district reports. Look at object code 196. This needs to be in SPR - Object code 196 is not in SPR.
6	Remind the district to enter any Estopped Warrants (SOR 6140) or Lapsed Appropriations (SOR 6130)	District Revenue Report Number 4 - District Review Sheet	Does the district have any other Estopped Warrants or Lapsed Appropriations to enter?	Does the district have any other Estopped Warrants or Lapsed Appropriations to enter?
15	Are there any encumbrances using State Funds?	District should not close these POs. They should reclass to project code 000. This information can be found on the district's expenditure tab.	yes - see report	yes - see report - Project code 311
16	Federal Determination Letter vs GMS report	GMS Reports (on the Grants Management System), Federal Determination LTR is under district reports	no - see report.	no - see email.
18	No Child Left Behind (ESSA) If this increases/decreases 20% ask the district to check		Attached - District Needs Check - Preliminary - Inputs are not calculated until January	ok - district must calculate
19	Special Education	Calculation instructions are in the OCAS Manual under the Policies and Procedures starting on Page 52	District Needs Check	ok - District must verify this
20	Excess Cost		District Needs Check	ok - District must verify this
21	Administrative Costs		District Needs Check	ok - District must verify this

Respectfully,

Pam Honeysuckle
 Financial Specialist
 Financial Accounting / OCAS / Auditing
 Oklahoma State Department of Education
 2500 N. Lincoln Blvd., Suite 420
 Oklahoma City, OK 73105
 Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



From: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
 Sent: Wednesday, August 2, 2023 11:53 AM

To: ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; Dudley Darrow <ddarrow@chisholm.k12.ok.us>; Debbie Grebe <dgrebe@chisholm.k12.ok.us>
Subject: FY23 OCAS Data Review - Chisholm 24I042

I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Building Acquisition and Construction: #1 on the excel review sheet**
The district has expenditures coded 4600-720 in the General Fund. General Fund cannot be used for Land Acquisition without the SDE approval. Does the district have approval to use General Fund monies to purchase land? Please correct if not approved or provide documentation for approval.
- **Does the district have bond funds expenditures? (#2 on the excel Review Sheet). If so, please upload.**
- **Does the district have a sinking fund expenditures? (#3 on the excel Review Sheet). If so, please upload.**
- **Superintendent Coding: #4 on the excel review sheet**
Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Heather.Young@sde.ok.gov a copy of the Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding.
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
There are not any Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY22 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?
- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.
- **Child Nutrition Project Expenditures cannot exceed Project Revenue: #11 on the excel review sheet.** See below and correct project code 764.

County: 24 GARFIELD
 District: 1042 CHISHOLM

OCAS Compared To Child Nutrition (Year: 2023)

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	000	\$239,883.28	\$400,493.10	-\$160,609.82
2023	11	332	\$4,097.30	\$8,269.77	-\$2,162.47
2023	11	335	\$15,687.82	\$45,368.70	-\$29,780.94
2023	11	385	\$7,938.89	\$3,139.64	\$4,897.25
2023	11	759	\$86,725.98	\$ 00	\$86,725.98
2023	11	760	\$1,242.00	\$ 00	\$1,242.00
2023	11	763	\$395,117.88	\$42,038.80	\$353,079.08
2023	11	764	\$55,338.69	\$98,571.32	-\$41,231.83
2023	11	795	\$ 00	\$4,500.00	-\$4,500.00

- **There are encumbrances using State Funds: #15 on the excel review sheet.**
 District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.

Year	County	District	FundCd	Project	Function	Object	Program	Subject	JobCod	Operat	Approp	Encumbr	Warrant
2023	24	1042	11	311	2213	580	315	8700	0	705	0	550	0

- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**
 The expenditure data uploaded does not balance with what was claimed through federal programs. Please look at project codes 511, 541, & 621 and correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

24 GARFIELD	1042 CHISHOLM	FEDERAL PROGRAMS	OCAS DATA	DIFFERENCE
511	T1-PART A BASIC	93,511.74	116,054.16	22,542.42
541	T2-PART A RECRUIT.	0.00	4,348.45	4,348.45
587	TITLE V-SUB PT 2 (SDE) (TITLEVRLIS)	51,810.54	51,810.54	0.00
615	MON Assistance Sp Ed Prof Devlp District	2,040.19	2,040.19	0.00
621	FLOW THROUGH	179,925.08	210,660.92	30,735.84
641	PRESCHOOL 3-5	4,670.23	4,670.23	0.00
715	TITLE IV, PART A, STRONGER CONNECTIONS GRANT	12,520.90	12,520.90	0.00
722	ARP ESSER III - Counselor	39,000.00	39,000.00	0.00
763	LUNCHES	0.00	42,038.80	42,038.80
764	BREAKFASTS	0.00	96,571.32	96,571.32
795	ARP ESSER III	283,805.07	283,805.07	0.00
		667,283.75	863,520.58	196,236.83

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- **MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
 Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **MOE Special Ed: # 19 on the excel review sheet**
 Please review the information on the "District Maintenance of Effort Special Ed" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **Excess Cost: # 20 on the excel review sheet.**
 Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later By District**". If the district uploads

new information this report will repopulate.

- **Administrative Cost: # 24 on the excel review sheet**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
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OKLAHOMA
Education

Deadline reminder - OCTOBER 2nd, 4:30pm

Kelly Freeman <Kelly.Freeman@sde.ok.gov>

Wed 9/27/2023 10:39 AM

To:leslielee@moss.k12.ok.us <leslielee@moss.k12.ok.us>;dstory@moss.k12.ok.us <dstory@moss.k12.ok.us>;
leslielee@moss.k12.ok.us <leslielee@moss.k12.ok.us>;rgann@moss.k12.ok.us <rgann@moss.k12.ok.us>;hood@stuart.k12.ok.us
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dmcgee@wetumka.k12.ok.us <dmcgee@wetumka.k12.ok.us>;cduffy@altusps.com <cduffy@altusps.com>;lholley@altusps.com
<lholley@altusps.com>;pbush@altusps.com <pbush@altusps.com>;rworbes@altusps.com <rworbes@altusps.com>;
afrench@adpcnet.net <afrench@adpcnet.net>;abaldock@blairschool.org <abaldock@blairschool.org>;
abaldock@blairschool.org <abaldock@blairschool.org>;jsmith@blairschool.org <jsmith@blairschool.org>;
afrench@adpcnet.com <afrench@adpcnet.com>;karen.roe@dukeschools.org <karen.roe@dukeschools.org>;
karen.roe@dukeschools.org <karen.roe@dukeschools.org>;todd.ware@dukeschools.org <todd.ware@dukeschools.org>;
tdavis0937@gmail.com <tdavis0937@gmail.com>;swilliams@navajo.k12.ok.us <swilliams@navajo.k12.ok.us>;
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vnance@navajo.k12.ok.us <vnance@navajo.k12.ok.us>;tricia.latham@tlathamcpa.com <tricia.latham@tlathamcpa.com>;
janicereynolds@olustee.k12.ok.us <janicereynolds@olustee.k12.ok.us>;rmhazel@olustee.k12.ok.us
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<bcunningham@waurikaschools.org>;smora@waurikaschools.org <smora@waurikaschools.org>;
bcunningham@waurikaschools.org <bcunningham@waurikaschools.org>;csimmons@waurikaschools.org
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<lindsey.claborn@coleman.k12.ok.us>;lindsey.claborn <lindsey.claborn@coleman.k12.ok.us>;
melissa.ferguson@coleman.k12.ok.us <melissa.ferguson@coleman.k12.ok.us>;stefannie@adpcnet.com
<stefannie@adpcnet.com>;kstidham@mannsville.k12.ok.us <kstidham@mannsville.k12.ok.us>;stefannie@adpcnet.com
<stefannie@adpcnet.com>;bprice@mannsville.k12.ok.us <bprice@mannsville.k12.ok.us>;cbwalters1953@gmail.com
<cbwalters1953@gmail.com>;lethornburg@milburnps.org <lethornburg@milburnps.org>;ethornburg@milburnps.org
<ethornburg@milburnps.org>;jmcbride@milburnps.org <jmcbride@milburnps.org>;paulacrawford@dcsok.org
<paulacrawford@dcsok.org>;rhonda.millcreek@gmail.com <rhonda.millcreek@gmail.com>;lorindac@millcreek.k12.ok.us
<lorindac@millcreek.k12.ok.us>;rital_us@yahoo.com <rital_us@yahoo.com>;dakins@ravia.k12.ok.us <dakins@ravia.k12.ok.us>;
bmcdonald@ravia.k12.ok.us <bmcdonald@ravia.k12.ok.us>;bmcdonald@ravia.k12.ok.us <bmcdonald@ravia.k12.ok.us>;
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lburnett@wpss.k12.ok.us <lburnett@wpss.k12.ok.us>;lfoster@wpss.k12.ok.us <lfoster@wpss.k12.ok.us>;lfoster@wpss.k12.ok.us
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sleonard@bbisdapp.org <sleonard@bbisdapp.org>;jmcbraayer@bbisdapp.org <jmcbraayer@bbisdapp.org>;
sleonard@bbisdapp.org <sleonard@bbisdapp.org>;cjellisor@bbisdapp.org <cjellisor@bbisdapp.org>;
meoffice@denison.k12.ok.us <meoffice@denison.k12.ok.us>;meoffice@denison.k12.ok.us <meoffice@denison.k12.ok.us>;
meoffice@denison.k12.ok.us <meoffice@denison.k12.ok.us>;sebert@denison.k12.ok.us <sebert@denison.k12.ok.us>;
creavis@eagletownisd.org <creavis@eagletownisd.org>;wright.kim2@gmail.com <wright.kim2@gmail.com>;
creavis@eagletownisd.org <creavis@eagletownisd.org>;barmstrong@eagletownisd.org <barmstrong@eagletownisd.org>;
jackie.ferguson@forestgrove.k12.ok.us <jackie.ferguson@forestgrove.k12.ok.us>;darlene.wooten@forestgrove.k12.ok.us
<darlene.wooten@forestgrove.k12.ok.us>;jackie.ferguson@forestgrove.k12.ok.us <jackie.ferguson@forestgrove.k12.ok.us>;
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ddenison@wcisd.org <ddenison@wcisd.org>;lyoung@wcisd.org <lyoung@wcisd.org>;jordan_hill@wcisd.org
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<jturley@ryal.k12.ok.us>;LMAXWELL@RYAL.K12.OK.US <LMAXWELL@RYAL.K12.OK.US>;afrench@adpcnet.com
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<mmoring@davis.k12.ok.us>;brooke.wood@sulphurk12.org <brooke.wood@sulphurk12.org>;sandy.burnside@sulphurk12.org

<sandy.burnside@sulphurk12.org>;matt.holder@sulphurk12.org <matt.holder@sulphurk12.org>;afrench@adpcnet.com
 <afrench@adpcnet.com>;mlward@braggsschool.com <mlward@braggsschool.com>;mlward@braggsschool.com
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 <wschepers@haskellps.org>;rluellen@haskellps.org <rluellen@haskellps.org>;jayj.ocas@gmail.com <jayj.ocas@gmail.com>;
 amccoy@hilldaleps.org <amccoy@hilldaleps.org>;jayj.ocas@gmail.com <jayj.ocas@gmail.com>;epuckett@hilldaleps.org
 <epuckett@hilldaleps.org>;Mika.Barton@roughers.net <Mika.Barton@roughers.net>;Cindy.Adkins@roughers.net
 <Cindy.Adkins@roughers.net>;Mika.Barton@roughers.net <Mika.Barton@roughers.net>;Jarod.Mendenhall@roughers.net
 <Jarod.Mendenhall@roughers.net>;afrench@adpcnet.com <afrench@adpcnet.com>;sbranan@oktahaschool.com
 <sbranan@oktahaschool.com>;sbranan@oktahaschool.com <sbranan@oktahaschool.com>;jneedham@oktahaschool.com
 <jneedham@oktahaschool.com>;ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;kwright@porum.k12.ok.us
 <kwright@porum.k12.ok.us>;ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;lberry@porum.k12.ok.us
 <lberry@porum.k12.ok.us>
 Cc:Katherine Black <Katherine.Black@sde.ok.gov>;Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>;Krystalen Ibanez
 <Krystalen.Ibanez@sde.ok.gov>;Paula Koch <Paula.Koch@sde.ok.gov>;Elaine Schein <Elaine.Schein@sde.ok.gov>

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on Single Sign-On.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. **Therefore, it will be extended to the end of the day (4:30 pm) on October 2.** The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black

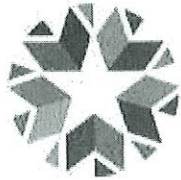
Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275



OKLAHOMA
Education

Re: [EXTERNAL] OCAS DATA

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Fri 8/11/2023 8:00 AM

To: Ashley Shaw <ashaw@chisholm.k12.ok.us>

Cc: Marcus Chapman <mchapman@chisholm.k12.ok.us>

Hi all,

I just want to make sure you know your data is unlocked for you to submit the data.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Ashley Shaw <ashaw@chisholm.k12.ok.us>

Sent: Tuesday, August 1, 2023 3:16 PM

To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Cc: Marcus Chapman <mchapman@chisholm.k12.ok.us>

Subject: [EXTERNAL] OCAS DATA

Greetings,

We are new to working with an outside treasurer and were unaware of their procedures. We were under the assumption that our data had to be locked by July 31, but were unaware that we were not to lock it until our treasurer had the chance to review the data. Who do we contact to get it opened back up for our treasurer's approval?

Thank you so much for walking us through this. This has been a HUGE learning curve!

--

Ashley Shaw
Chisholm Public Schools
Payroll/Encumbrance Clerk
(580) 237-5512 (Ext. 105)

FY23 OCAS Data Review - Chisholm 24I042

Pam Honeysuckle

Fri 8/4/2023 3:30 PM

To:ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;Dudley Darrow <ddarrow@chisholm.k12.ok.us>;Debbie Grebe <dgrebe@chisholm.k12.ok.us>

📎 2 attachments (191 KB)

Chisholm FY23 OCAS Data Review Sheet.xlsx; ESSA MOE.pdf;

I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Building Acquisition and Construction: #1 on the excel review sheet**
The district has expenditures coded 4600-720 in the General Fund. General Fund cannot be used for Land Acquisition without the SDE approval. Does the district have approval to use General Fund monies to purchase land? Please correct if not approved or provide documentation for approval.
- **Does the district have bond funds expenditures? (#2 on the excel Review Sheet). If so, please upload.**

- Does the district have a sinking fund expenditures? (#3 on the excel Review Sheet). If so, please upload.
- **Superintendent Coding: #4 on the excel review sheet**
Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Heather.Young@sde.ok.gov a copy of the Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding.
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
There are not any Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY22 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?
- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.
- **Child Nutrition Project Expenditures cannot exceed Project Revenue: #11 on the excel review sheet.** See below and correct project code 764.

County: 24 GARFIELD
 District: 1042 CHISHOLM
 OCAS Compared To Child Nutrition (Year: 2023)

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	000	\$239,683.28	\$400,493.10	-\$160,809.82
2023	11	332	\$4,097.30	\$6,259.77	-\$2,162.47
2023	11	335	\$15,587.82	\$45,368.76	-\$29,780.94
2023	11	385	\$7,836.89	\$3,139.64	\$4,697.25
2023	11	759	\$66,725.98	\$0.00	\$66,725.98
2023	11	760	\$1,242.00	\$0.00	\$1,242.00
2023	11	763	\$395,117.88	\$42,038.80	\$353,079.08
2023	11	764	\$65,339.69	\$96,571.32	-\$41,231.63
2023	11	795	\$0.00	\$4,500.00	-\$4,500.00

- **There are encumbrances using State Funds: #15 on the excel review sheet.**
District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.

Year	County	District	FundCd	Project	Function	Object	Program	Subject	JobCod	Operat	Approp	Encumbr	Warrant
2023	24	1042	11	311	2213	580	315	8700	0	705	0	550	0

- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**
The expenditure data uploaded does not balance with what was claimed through federal programs. Please look at project codes 511, 541, & 621 and correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

24 GARFIELD	1042 CHISHOLM	FEDERAL PROGRAMS	OCAS DATA	DIFFERENCE
511	T1-PART A BASIC	93,511.74	116,054.16	22,542.42
541	T2-PART A RECRUIT.	0.00	4,348.45	4,348.45
587	TITLE V-SUB PT 2 (SDE) (TITLEVRLIS)	51,810.54	51,810.54	0.00
615	MON Assistance Sp Ed Prof Devlp District	2,040.19	2,040.19	0.00
621	FLOW THROUGH	179,925.08	210,660.92	30,735.84
641	PRESCHOOL 3-5	4,670.23	4,670.23	0.00
715	TITLE IV, PART A, STRONGER CONNECTIONS GRANT	12,520.90	12,520.90	0.00
722	ARP ESSER III - Counselor	39,000.00	39,000.00	0.00
763	LUNCHES	0.00	42,038.80	42,038.80
764	BREAKFASTS	0.00	96,571.32	96,571.32
795	ARP ESSER III	283,805.07	283,805.07	0.00
		667,283.75	863,520.58	196,236.83

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

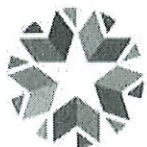
- MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- MOE Special Ed: # 19 on the excel review sheet**
Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- Excess Cost: # 20 on the excel review sheet.**
Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later By District**”. If the district uploads new information this report will repopulate.
- Administrative Cost: # 24 on the excel review sheet**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

[EXTERNAL] Re: FY23 OCAS Penalty - Gans

Gina Brannon <gbrannon@gans.k12.ok.us>

Wed 1/17/2024 2:53 PM

To:Katherine Black <Katherine.Black@sde.ok.gov>

Hello,

We are not submitting a request.

Thank you,

Regina

On Jan 17, 2024, at 8:35 AM, Katherine Black <katherine.black@sde.ok.gov> wrote:

Superintendent Brannon,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so, the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black**Sent:** Tuesday, January 9, 2024 12:55 PM**To:** Regina Brannon <gbrannon@gans.k12.ok.us>; Kim Weigel <kweigel@gans.k12.ok.us>**Subject:** FY23 OCAS Penalty - Gans

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good

cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Gans Public School:

- Did not lock its submission until_____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until_____

Accordingly, State Aid will be reduced by **\$2,058.75**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Penalty - Gans

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:35 AM

To: Regina Brannon <gbrannon@gans.k12.ok.us>; Kim Weigel <kweigel@gans.k12.ok.us>

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Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

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Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$2,058.75.**

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024.**

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Review and FY24 OCAS Manual

Katherine Black <Katherine.Black@sde.ok.gov>



Wed 8/2/2023 3:24 PM

To:Kim Weigel <kweigel@gans.k12.ok.us>;tbooth@garber.k12.ok.us <tbooth@garber.k12.ok.us>;sec@garber.k12.ok.us <sec@garber.k12.ok.us>;dtorrey@garber.k12.ok.us <dtorrey@garber.k12.ok.us>;tbrack@geary.k12.ok.us <tbrack@geary.k12.ok.us>;sbuchanan@gearyschools.org <sbuchanan@gearyschools.org>;plawson@geary.k12.ok.us <plawson@geary.k12.ok.us>;Pam McLain <pmclain@geronimo.k12.ok.us>;bpascoe@geronimo.k12.ok.us <bpascoe@geronimo.k12.ok.us>;bclark@glencoe.k12.ok.us <bclark@glencoe.k12.ok.us>;rfanning@glencoe.k12.ok.us <rfanning@glencoe.k12.ok.us>;Jay Reeves <jreeves@glencoe.k12.ok.us>;Glenpool <mabilby@glenpoolps.org>;djeldridge@glenpoolps.org <djeldridge@glenpoolps.org>;Curtis Layton <cclayton@glenpoolps.org>;gloversupt@glover.k12.ok.us <gloversupt@glover.k12.ok.us>;Carla Holmes <cholmes@glover.k12.ok.us>;Shirley Potts <shirleypotts@glover.k12.ok.us>;bwall@glover.k12.ok.us <bwall@glover.k12.ok.us>;Rocio Dominguez <rdominguez@goodwell.k12.ok.us>;norris@ptsi.net <norris@ptsi.net>;esmith@goodwell.k12.ok.us <esmith@goodwell.k12.ok.us>;Belinda Madding <maddingb@gorepublicschools.org>;Lucky McCrary <lmccrary@gorepublicschools.org>;thorntonj@gorepublicschools.org <thorntonj@gorepublicschools.org>;jallen@fsbanadarko.com <jallen@fsbanadarko.com>;dbell@gracemont.k12.ok.us <dbell@gracemont.k12.ok.us>;CJ Buesser <cbuesser@graham-dustin.k12.ok.us>;Jennifer Cornwell <jcornwell@graham-dustin.k12.ok.us>;kmoore@graham-dustin.k12.ok.us <kmoore@graham-dustin.k12.ok.us>;Larry Ben <lben@grandviewchargers.org>;Kevin Dudley <kdudley@sbcglobal.net>;shadley@grandviewchargers.org <shadley@grandviewchargers.org>;ekennedy@grandview.k12.ok.us <ekennedy@grandview.k12.ok.us>;sharrison <sharrison@gschools.org>;Ann Smith <asmith@gschools.org>;David Stout <dstout@gschools.org>;bloomer_sophia@live.com <bloomer_sophia@live.com>;bloomer_20@hotmail.com <bloomer_20@hotmail.com>;garywade@grandviewschool.k12.ok.us <garywade@grandviewschool.k12.ok.us>;mberry@granite.k12.ok.us <mberry@granite.k12.ok.us>;Sherrie Callahan <scallahan@granite.k12.ok.us>;thopkins@granite.k12.ok.us <thopkins@granite.k12.ok.us>;Marcia Bell <mbell@gpsmail.org>;ccochran@gpsmail.org <ccochran@gpsmail.org>;graper@gpsmail.org <graper@gpsmail.org>;tbauer@ridgerunners.net <tbauer@ridgerunners.net>;Gayle Cannon <gcannon@ridgerunners.net>;pndodson@ridgerunners.net <pndodson@ridgerunners.net>;mbowlan@grove.k12.ok.us <mbowlan@grove.k12.ok.us>;glongacre@grove.k12.ok.us <glongacre@grove.k12.ok.us>;tamie.jones@guthrieips.net <tamie.jones@guthrieips.net>;Guthrie <mike.simpson@guthrieips.net>;jana.wanzer@guthrieips.net <jana.wanzer@guthrieips.net>;Reanna Fuentes <reanna.fuentes@guymontigers.com>;kari.montgomery@guymontigers.com <kari.montgomery@guymontigers.com>;Dixie Purdy <dixie.purdy@guymontigers.com>;rcollins@gypsy.k12.ok.us <rcollins@gypsy.k12.ok.us>;emcdaniel@gypsy.k12.ok.us <emcdaniel@gypsy.k12.ok.us>;achampion@haileyville.k12.ok.us <achampion@haileyville.k12.ok.us>;rhemphill@haileyville.k12.ok.us <rhemphill@haileyville.k12.ok.us>;wstanford@haileyville.k12.ok.us <wstanford@haileyville.k12.ok.us>;kmegli@hammon.k12.ok.us <kmegli@hammon.k12.ok.us>;awhittington@hammon.k12.ok.us <awhittington@hammon.k12.ok.us>;shaley@hanna.k12.ok.us <shaley@hanna.k12.ok.us>;dproctor@oklatel.net <dproctor@oklatel.net>;chadfox@hardesty.k12.ok.us <chadfox@hardesty.k12.ok.us>;jcluster@hicd.org <jcluster@hicd.org>;sstefanick@hicd.org <sstefanick@hicd.org>;larmstrong@harmonyps.org <larmstrong@harmonyps.org>;bwalker@harmonyps.org <bwalker@harmonyps.org>;pblessington@harraschools.com <pblessington@harraschools.com>;lhobaugh@harraschools.com <lhobaugh@harraschools.com>;cervin@hartshorne.k12.ok.us <cervin@hartshorne.k12.ok.us>;jlindley@hartshorne.k12.ok.us <jlindley@hartshorne.k12.ok.us>;rmccular@hartshorne.k12.ok.us <rmccular@hartshorne.k12.ok.us>;rluellen@haskellps.org <rluellen@haskellps.org>;bj.obrien@haskellps.org <bj.obrien@haskellps.org>;wschepers@haskellps.org <wschepers@haskellps.org>;scarter@haworth.k12.ok.us <scarter@haworth.k12.ok.us>;cgarrett@haworth.k12.ok.us <cgarrett@haworth.k12.ok.us>;jprice@haworth.k12.ok.us <jprice@haworth.k12.ok.us>;mblakemore@healdtonschoools.org <mblakemore@healdtonschoools.org>;kglenn@lonegrove.k12.ok.us <kglenn@lonegrove.k12.ok.us>;tshaw@healdtonschoools.org <tshaw@healdtonschoools.org>;cshockley@heavenerschools.org <cshockley@heavenerschools.org>;jwarren@heavenerschools.org <jwarren@heavenerschools.org>;ewilson@heavenerschools.org <ewilson@heavenerschools.org>;gcox@hps.k12.ok.us <gcox@hps.k12.ok.us>;tjtech@hps.k12.ok.us <tjtech@hps.k12.ok.us>;jsternberger@hps.k12.ok.us <jsternberger@hps.k12.ok.us>;dnoble@henryetta.k12.ok.us <dnoble@henryetta.k12.ok.us>;tsmith@henryetta.k12.ok.us <tsmith@henryetta.k12.ok.us>;amccoy@hilldaleps.org <amccoy@hilldaleps.org>;epuckett@hilldaleps.org <epuckett@hilldaleps.org>;marcy.derryberry@hintonschools.org <marcy.derryberry@hintonschools.org>;patti.langley@hintonschools.org <patti.langley@hintonschools.org>;rosalie.paxton@hintonschools.org <rosalie.paxton@hintonschools.org>;burchk@hobart.k12.ok.us <burchk@hobart.k12.ok.us>;harmonm@hobart.k12.ok.us <harmonm@hobart.k12.ok.us>;yountj@hobart.k12.ok.us <yountj@hobart.k12.ok.us>;lcox@hodgen.k12.ok.us <lcox@hodgen.k12.ok.us>;dennisshoup@hodgen.k12.ok.us <dennisshoup@hodgen.k12.ok.us>;dennisshoup@hodgen.k12.ok.us <dennisshoup@hodgen.k12.ok.us>;cwhite@hodgen.k12.ok.us <cwhite@hodgen.k12.ok.us>;rdavenport@holdenville.k12.ok.us <rdavenport@holdenville.k12.ok.us>;OKELLEYPEG@HOLDENVILLE.K12.OK.US <OKELLEYPEG@HOLDENVILLE.K12.OK.US>;CRYSTALSHERRY@HOLDENVILLE.K12.OK.US <CRYSTALSHERRY@HOLDENVILLE.K12.OK.US>;hgollihare@hollis.k12.ok.us

<hgollihare@hollis.k12.ok.us>;dlewis@hollis.k12.ok.us <dlewis@hollis.k12.ok.us>;Jennifer McQueen
 <jmcqueen@hollis.k12.ok.us>;hbrumley@hollycreek.org <hbrumley@hollycreek.org>;jforshee@hollycreek.org
 <jforshee@hollycreek.org>;ccampbell@hominy.k12.ok.us <ccampbell@hominy.k12.ok.us>;gcrenshaw
 <gcrenshaw@hominy.k12.ok.us>;hpsshensley@hominy.k12.ok.us <hpsshensley@hominy.k12.ok.us>;
 tammyb@hookerpublicschools.net <tammyb@hookerpublicschools.net>;khuxman@hookerpublicschools.net
 <khuxman@hookerpublicschools.net>;rachelkrebbs@howeschools.org <rachelkrebbs@howeschools.org>;
 sparks@howeschools.org <sparks@howeschools.org>;jordenthompson@howeschools.org
 <jordenthompson@howeschools.org>;departin@hugoschools.com <departin@hugoschools.com>;
 corysmith@hugoschools.com <corysmith@hugoschools.com>;swilson@hugoschools.com <swilson@hugoschools.com>;
 kbrown@hulbertriders.net <kbrown@hulbertriders.net>;jchoate <jchoate@hulbertriders.net>;afrench@adpcnet.com
 <afrench@adpcnet.com>;jbussey@hydroeakly.k12.ok.us <jbussey@hydroeakly.k12.ok.us>;jdbussey@hydroeakly.k12.ok.us
 <jdbussey@hydroeakly.k12.ok.us>;mking <mking@hydroeakly.k12.ok.us>;dawn.bourne@idabelps.org
 <dawn.bourne@idabelps.org>;kgreen@idabelps.org <kgreen@idabelps.org>;phyllis.mahaffay@indiahomaps.org
 <phyllis.mahaffay@indiahomaps.org>;penningtonc@bishop.k12.ok.us <penningtonc@bishop.k12.ok.us>;
 don.wise@indiahomaps.org <don.wise@indiahomaps.org>;sedwards@indianola.k12.ok.us <sedwards@indianola.k12.ok.us>;
 mmiller@indianola.k12.ok.us <mmiller@indianola.k12.ok.us>;kdavis@inola.k12.ok.us <kdavis@inola.k12.ok.us>;rrouse
 <rrouse@inola.k12.ok.us>

 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov

Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Uploaded By: Regina Brannon Email: gbrannon@gans.k12.ok.us
 Upload Date: 10/3/2023 7:40:32 AM

Locked Date	Locked By
9/19/2023 1:10:07 PM	Regina Brannon
9/19/2023 1:10:07 PM	Regina Brannon
9/15/2023 1:50:57 PM	Regina Brannon
9/15/2023 1:50:57 PM	Regina Brannon
8/30/2023 4:08:03 PM	Regina Brannon
8/30/2023 4:08:03 PM	Regina Brannon
8/22/2023 12:33:45 PM	Regina Brannon

1. Building Acquisition and Construction (Function 4600) or Land Acquisition (Function 4200) with General Fund monies. EXCEPTIONS: Lease-Purchase Agreements, Temporary or Portable Buildings (Expenditure Report).

No Function 4200 or 4600 totals found in fund 11

2. Check bond fund for a sinking fund (Expenditure Report).

2. Bond Fund	
Fund 30 (Revenue)	\$2,930.52
Fund 30 Totals (Expenditure)	
Fund 41 (Revenue)	\$3,326.22
Fund 41 Totals (Expenditure)	\$2,642.62

3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report).

OCAS DETAILS

SPR DETAILS

68 SEQUOYAH

I004 GANS Enc: \$0.00 Warrants: \$88,711.32

110 Regular Certified Salaries	\$71,069.96	129172: ALLOWAY, LARRY		\$125,872.00
170 Stipends - Certified	\$6,000.00	115 Superintendent/Chief	110 Base Salary	\$71,070.00
171 Bonus for Certified Staff (CONFER WITH TRS)	\$562.50	Executive Officer (CEO)/Head of Charter School		
213 Health and Accident Insurance - Certified Personnel	\$4,975.92	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP	\$4,976.00
251 Retirement - District-Paid - Certified Personnel	\$6,102.94	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251 Fringe Retirement-DP-CP	\$6,103.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	170 Stipends	\$6,000.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	171 Bonus (TR EXEMPT)	\$563.00
		112 Principal/Headmaster/Headmistress/Head of School	110 Base Salary	\$32,000.00
		112 Principal/Headmaster/Headmistress/Head of School	213 Fringe Hlth & Acc Ins-CP	\$2,561.00
		112 Principal/Headmaster/Headmistress/Head of School	251 Fringe Retirement-DP-CP	\$2,599.00

[EXTERNAL] Re: FY23 OCAS Review - Gans

Kim Weigel <kweigel@gans.k12.ok.us>

Tue 10/3/2023 7:44 AM

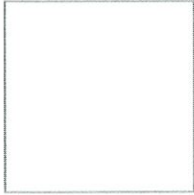
To: Katherine Black <Katherine.Black@sde.ok.gov>

Good Morning Ms. Black,

Our superintendent is a new 1st year. Mr Calloway retired last year. I made sure she certified this morning. She did not receive the email. Please let me know if this is an issue.

Thank you,

Kim Weigel, Business Manager
GANS PUBLIC SCHOOLS



On Mon, Oct 2, 2023 at 2:48 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Re: [EXTERNAL] Re: FY23 OCAS Review - Gans

Kim Weigel <kweigel@gans.k12.ok.us>

Mon 9/25/2023 9:27 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>

Thank you so much for all your help! Have a great week!!

Kim Weigel, Business Manager

GANS PUBLIC SCHOOLS



On Fri, Sep 22, 2023 at 5:19 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Kim Weigel <kweigel@gans.k12.ok.us>

Sent: Friday, September 15, 2023 1:52 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

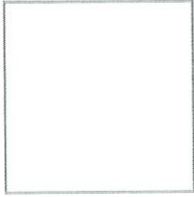
Subject: [EXTERNAL] Re: FY23 OCAS Review - Gans

Good Afternoon Ms. Black,

We have locked our data and I have uploaded the signature pages to the EON. Please let me know if further corrections are needed.

Thank you so much and have a great weekend,

Kim Weigel, Business Manager
GANS PUBLIC SCHOOLS



On Wed, Sep 13, 2023 at 12:32 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Per our conversation today.

I have attached the ESSA MOE (preliminary) for your review.

While comparing the OCAS data to the Financial Statement within the FY24 Estimate of Needs the fund transfer does not match between Fund 22 to Fund 11. When the corrections below on the fund transfer are made this should be fine.

Currently the fund transfer Source Code 6200 is all recorded using Project and Program Code 000. This fund transfer will need to be corrected and entered using the correct Project and Program Codes.

			From:	To:
Project	Source	Program	Fund 22	Fund 11
0	6200	700	\$ (5,416.75)	\$ 5,416.75
385	6200	700	\$ (2,156.16)	\$ 2,156.16
			\$	
759	6200	700	(19,009.34)	\$ 19,009.34
			\$	\$
760	6200	700	(628.00)	628.00
				\$
763	6200	700	\$ (186,146.70)	186,146.70
			\$	
764	6200	700	(42,752.50)	\$ 42,752.50
			\$	\$
			\$ (256,109.45)	256,109.45

Please let me know if I can provide any assistance.

Respectfully,

Katherine Black
Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black

Sent: Friday, September 8, 2023 6:04 PM

To: bspayres@diamondnet.us <bspayres@diamondnet.us>; Kim Weigel <kweigel@gans.k12.ok.us>

Cc: lcalloway@gans.k12.ok.us

Subject: FY23 OCAS Review - Gans

I just finished reviewing your District's FY23 OCAS revenue and expenditure data. According to the review there are a few questions that need to be answered and corrections that need to be made. Please take the appropriate action and respond by **September 15, 2023**.

Please respond to this email for documentation purposes by copying the questions with the answers on a return email when you have made corrections and relocked your data.

- **Estimate of Needs Due (EON) – Deadline REMINDER: October 1** The EON is required to be uploaded in an excel format. Please email me when you have the EON's excel file uploaded. Remember that when saving the excel file do not use any special characters such as /, -, #, etc. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just have the local Board signatures. It is not necessary to mail a copy. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:** According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal funds to be withheld until the audit is received. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

FY23 OCAS Review: I have unlocked your data so these corrections can be made.

- **Bond Fund:** The district has revenue recorded in the Bond Fund but does not have expenditures. Is this correct?
- **Beginning Fund Balance:** The FY23 beginning fund balance for the Child Nutrition Fund (22), Sinking Fund (41), and Activity Fund (60) do not match the FY22 ending fund balance. These amounts will need to be corrected.



- **Fund Transfer:** The district has recorded a fund transfer from the Child Nutrition Fund to the General Fund. In doing the transfer the balance under each Project Code was not identified properly. All funds must hold their identity until expended.
- **OCAS/SPR Comparison Report:** This is a new report that does a comparison between the OCAS data submitted and what was reported in School Personnel Records (SPR). While comparing this information I noticed that there are areas within the report that do not match. I have highlighted those areas. Although corrections do not need to be made in SPR if the OCAS information is incorrect it will need to be corrected. In FY24 the information must match between the two reports.
- **Child Nutrition Comparison:** In the General Fund expenditures have exceeded revenue under Project 759, 760, 763, 764, and 793. Expenditures cannot exceed revenue. These expenditures will need to be reclassified.
- **Federal Determination Letter and Grants Management:** When comparing the expenditures in your OCAS submission to the information in Grants Management it appears that the district has expenditures recorded under Project 642. I do not see where the district was allocated or claimed any Project 642 funds. Did the district claim Project 642 funds? If so, please send a copy of the payment notice.

Note: Not being in compliance with the following could cost the district funds. Please review these items carefully.

- **MOE: Special Ed:** Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have some exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the FY23 OCAS Manual.
- **MOE: Every Student Succeeds Act (ESSA):** Please check MOE for ESSA. The calculation instructions are on Page 52 in the Policies and Procedures section of the OCAS Manual. If the district uploads new information this report will repopulate. I have attached a preliminary ESSA MOE report for you to review. Your percentages have increased significantly in FY23. This could be correct. Please check the report.
- **Administrative Cost :** Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **Excess Cost:** Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The District can print the report under District

Reports on the Single Sign On, "**Excess Cost Report 2014 and Later By District**". If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Re: [EXTERNAL] Re: FY23 OCAS Review - Gans

Kim Weigel <kweigel@gans.k12.ok.us>

Wed 10/11/2023 3:14 PM

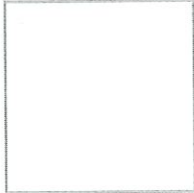
To: Katherine Black <Katherine.Black@sde.ok.gov>

Ms. Black,

I have uploaded the audit to OCAS. Please let me know if there is anything I missed.

Thank you for all your help this year.

Kim Weigel, Business Manager
GANS PUBLIC SCHOOLS



On Tue, Oct 3, 2023 at 12:09 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:
Thank you.

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Kim Weigel <kweigel@gans.k12.ok.us>
Sent: Tuesday, October 3, 2023 7:43 AM
To: Katherine Black <Katherine.Black@sde.ok.gov>
Subject: [EXTERNAL] Re: FY23 OCAS Review - Gans

Good Morning Ms. Black,

Our superintendent is a new 1st year. Mr Calloway retired last year. I made sure she certified this morning. She did not receive the email. Please let me know if this is an issue.

Thank you,

Kim Weigel, Business Manager
GANS PUBLIC SCHOOLS



On Mon, Oct 2, 2023 at 2:48 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

[EXTERNAL] Re: FY23 OCAS Penalty - Hanna

Daniel Lokey <dlokey@hanna.k12.ok.us>

Wed 1/17/2024 9:50 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>

Katherine, I would like to submit a waiver request. My encumbrance clerk is new to her job as I am also a first year Superintendent. My clerk was working with ADPC on collecting and certifying data information. Through the process it had to be reopened and data corrected. Once I was notified that all data was corrected and I could certify I did so. This unfortunately caused us to certify past the deadline. As this was a new process for me and my encumbrance clerk we understand the process better now and are making every effort to not allow this to happen again. As Hanna is a very low economic district any penalty would hurt tremendously. Thank you for your time and help on this matter.

Daniel Lokey

Superintendent Hanna Schools

On Wed, Jan 17, 2024 at 9:27 AM Daniel Lokey <dlokey@hanna.k12.ok.us> wrote:

Katherine, yes I would like to submit a waiver request. Could you place help me with what I need to do?

Daniel

Hanna superintendent

On Wed, Jan 17, 2024, 8:46 AM Daniel Lokey <dlokey@hanna.k12.ok.us> wrote:

Sandy, did you ever receive any information about why we were late locking this?

On Wed, Jan 17, 2024, 8:41 AM Daniel Lokey <dlokey@hanna.k12.ok.us> wrote:

----- Forwarded message -----

From: **Katherine Black** <Katherine.Black@sde.ok.gov>

Date: Wed, Jan 17, 2024, 8:33 AM

Subject: FY23 OCAS Penalty - Hanna

To: Daniel Lokey <dlokey@hanna.k12.ok.us>, Sandy Haley <shaley@hanna.k12.ok.us>

Superintendent Lokey,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so, the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

FY23 OCAS Penalty - Hanna

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:33 AM

To: Daniel Lokey <dlokey@hanna.k12.ok.us>; Sandy Haley <shaley@hanna.k12.ok.us>

Superintendent Lokey,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so, the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black <Katherine.Black@sde.ok.gov>

Sent: Tuesday, January 9, 2024 2:23 PM

To: Daniel Lokey <dlokey@hanna.k12.ok.us>; Sandy Haley <shaley@hanna.k12.ok.us>

Subject: FY23 OCAS Penalty - Hanna

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Hanna Public School :

- Did not lock its submission until _____
- Did not certify its submission until October 11, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$2,058.75**.

The State Board of Education has the authority to waive this penalty "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." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Undeliverable: FY23 OCAS Penalty - Hanna

Mail Delivery Subsystem <MAILER-DAEMON@mx0b-00826601.pphosted.com>

Tue 1/9/2024 1:03 PM

To:dlokeyl@hanna.k12.ok.us <dlokeyl@hanna.k12.ok.us>

 1 attachments (56 KB)

FY23 OCAS Penalty - Hanna;

The original message was received at Tue, 9 Jan 2024 12:54:59 -0600
from m0341400.pops.net [127.0.0.1]

----- The following addresses had permanent fatal errors -----

<dlokeyl@hanna.k12.ok.us>

(reason: 550-5.1.1 The email account that you tried to reach does not exist. Please try)

----- Transcript of session follows -----

... while talking to aspmx.l.google.com.:

>>> DATA

<<< 550-5.1.1 The email account that you tried to reach does not exist. Please try

<<< 550-5.1.1 double-checking the recipient's email address for typos or

<<< 550-5.1.1 unnecessary spaces. For more information, go to

<<< 550 5.1.1 [https://urldefense.com/v3/_https://support.google.com/mail/?p=NoSuchUser_!!NZFi6Pppv9YRQw!v3H78-kN289yx-fejrzE-7Sxwra5un9Arach2-4cWRC4cogTrxoD5sRZKfcqPg13K7hIRgFCRNSsEBv5Rj7xjNoZ8XU\\$](https://urldefense.com/v3/_https://support.google.com/mail/?p=NoSuchUser_!!NZFi6Pppv9YRQw!v3H78-kN289yx-fejrzE-7Sxwra5un9Arach2-4cWRC4cogTrxoD5sRZKfcqPg13K7hIRgFCRNSsEBv5Rj7xjNoZ8XU$) e200-

20020a25d3d1000000b00dbee4ee2203si21ybf.119 - smtp

550 5.1.1 <dlokeyl@hanna.k12.ok.us>... User unknown

FY23 OCAS Penalty - Hanna

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 2:23 PM

To: Daniel Lokey <dlokey@hanna.k12.ok.us>; Sandy Haley <shaley@hanna.k12.ok.us>

Dear Superintendent,

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The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

FY23 OCAS Review and FY24 OCAS Manual



Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:24 PM

To: Kim Weigel <kweigel@gans.k12.ok.us>; tbooth@garber.k12.ok.us <tbooth@garber.k12.ok.us>; sec@garber.k12.ok.us <sec@garber.k12.ok.us>; dtorrey@garber.k12.ok.us <dtorrey@garber.k12.ok.us>; tbrack@geary.k12.ok.us <tbrack@geary.k12.ok.us>; sbuchanan@gearyschools.org <sbuchanan@gearyschools.org>; plawson@geary.k12.ok.us <plawson@geary.k12.ok.us>; Pam McLain <pmclain@geronimo.k12.ok.us>; bpascoe@geronimo.k12.ok.us <bpascoe@geronimo.k12.ok.us>; bclark@glencoe.k12.ok.us <bclark@glencoe.k12.ok.us>; rfanning@glencoe.k12.ok.us <rfanning@glencoe.k12.ok.us>; Jay Reeves <jreeves@glencoe.k12.ok.us>; Glenpool <mabilby@glenpoolps.org>; djeldridge@glenpoolps.org <djeldridge@glenpoolps.org>; Curtis Layton <clayton@glenpoolps.org>; gloversupt@glover.k12.ok.us <gloversupt@glover.k12.ok.us>; Carla Holmes <cholmes@glover.k12.ok.us>; Shirley Potts <shirleypotts@glover.k12.ok.us>; bwall@glover.k12.ok.us <bwall@glover.k12.ok.us>; Rocio Dominguez <rdominguez@goodwell.k12.ok.us>; norris@ptsi.net <norris@ptsi.net>; esmith@goodwell.k12.ok.us <esmith@goodwell.k12.ok.us>; Belinda Madding <maddingb@gorepublicschools.org>; Lucky McCrary <lmccrary@gorepublicschools.org>; thorntonj@gorepublicschools.org <thorntonj@gorepublicschools.org>; jallen@fsbanadarko.com <jallen@fsbanadarko.com>; dbell@gracemont.k12.ok.us <dbell@gracemont.k12.ok.us>; CJ Buesser <cbuesser@graham-dustin.k12.ok.us>; Jennifer Cornwell <jcornwell@graham-dustin.k12.ok.us>; kmoore@graham-dustin.k12.ok.us <kmoore@graham-dustin.k12.ok.us>; Larry Ben <lben@grandviewchargers.org>; Kevin Dudley <kdudley@sbcglobal.net>; shadley@grandviewchargers.org <shadley@grandviewchargers.org>; ekennedy@grandview.k12.ok.us <ekennedy@grandview.k12.ok.us>; sharrison <sharrison@gschools.org>; Ann Smith <asmith@gschools.org>; David Stout <dstout@gschools.org>; bloomer_sophia@live.com <bloomer_sophia@live.com>; bloomer_20@hotmail.com <bloomer_20@hotmail.com>; garywade@grandviewschool.k12.ok.us <garywade@grandviewschool.k12.ok.us>; mberry@granite.k12.ok.us <mberry@granite.k12.ok.us>; Sherrie Callahan <scallahan@granite.k12.ok.us>; thopkins@granite.k12.ok.us <thopkins@granite.k12.ok.us>; Marcia Bell <mbell@gpsmail.org>; ccochran@gpsmail.org <ccochran@gpsmail.org>; graper@gpsmail.org <graper@gpsmail.org>; tbauer@ridgerunners.net <tbauer@ridgerunners.net>; Gayle Cannon <gcannon@ridgerunners.net>; pndodson@ridgerunners.net <pndodson@ridgerunners.net>; mbowlan@grove.k12.ok.us <mbowlan@grove.k12.ok.us>; glongacre@grove.k12.ok.us <glongacre@grove.k12.ok.us>; tamie.jones@guthrieps.net <tamie.jones@guthrieps.net>; Guthrie <mike.simpson@guthrieps.net>; jana.wanzer@guthrieps.net <jana.wanzer@guthrieps.net>; Reanna Fuentes <reanna.fuentes@guymontigers.com>; kari.montgomery@guymontigers.com <kari.montgomery@guymontigers.com>; Dixie Purdy <dixie.purdy@guymontigers.com>; rcollins@gypsy.k12.ok.us <rcollins@gypsy.k12.ok.us>; emcdaniel@gypsy.k12.ok.us <emcdaniel@gypsy.k12.ok.us>; achampion@haileyville.k12.ok.us <achampion@haileyville.k12.ok.us>; rhemphill@haileyville.k12.ok.us <rhemphill@haileyville.k12.ok.us>; wstanford@haileyville.k12.ok.us <wstanford@haileyville.k12.ok.us>; kmegli@hammon.k12.ok.us <kmegli@hammon.k12.ok.us>; awhittington@hammon.k12.ok.us <awhittington@hammon.k12.ok.us>; **shaley@hanna.k12.ok.us <shaley@hanna.k12.ok.us>**; dproctor@oklatel.net <dproctor@oklatel.net>; chadfox@hardesty.k12.ok.us <chadfox@hardesty.k12.ok.us>; jluster@hicd.org <jluster@hicd.org>; sstefanick@hicd.org <sstefanick@hicd.org>; larmstrong@harmonyps.org <larmstrong@harmonyps.org>; bwalker@harmonyps.org <bwalker@harmonyps.org>; pblessington@harraschools.com <pblessington@harraschools.com>; lhobaugh@harraschools.com <lhobaugh@harraschools.com>; cervin@hartshorne.k12.ok.us <cervin@hartshorne.k12.ok.us>; jlindley@hartshorne.k12.ok.us <jlindley@hartshorne.k12.ok.us>; rmccular@hartshorne.k12.ok.us <rmccular@hartshorne.k12.ok.us>; rluellen@haskellps.org <rluellen@haskellps.org>; bj.obrien@haskellps.org <bj.obrien@haskellps.org>; wschepers@haskellps.org <wschepers@haskellps.org>; scarter@haworth.k12.ok.us <scarter@haworth.k12.ok.us>; cgarrett@haworth.k12.ok.us <cgarrett@haworth.k12.ok.us>; jprice@haworth.k12.ok.us <jprice@haworth.k12.ok.us>; mblakemore@healdtonschoools.org <mblakemore@healdtonschoools.org>; kglenn@lonegrove.k12.ok.us <kglenn@lonegrove.k12.ok.us>; tshaw@healdtonschoools.org <tshaw@healdtonschoools.org>; cshockley@heavenerschools.org <cshockley@heavenerschools.org>; jwarren@heavenerschools.org <jwarren@heavenerschools.org>; ewilson@heavenerschools.org <ewilson@heavenerschools.org>; gcox@hps.k12.ok.us <gcox@hps.k12.ok.us>; tjech@hps.k12.ok.us <tjech@hps.k12.ok.us>; jsternberger@hps.k12.ok.us <jsternberger@hps.k12.ok.us>; dnoble@henryetta.k12.ok.us <dnoble@henryetta.k12.ok.us>; tsmith@henryetta.k12.ok.us <tsmith@henryetta.k12.ok.us>; amccoy@hilldaleps.org <amccoy@hilldaleps.org>; epuckett@hilldaleps.org <epuckett@hilldaleps.org>; marcy.derryberry@hintonschools.org <marcy.derryberry@hintonschools.org>; patti.langley@hintonschools.org <patti.langley@hintonschools.org>; rosalia.paxton@hintonschools.org <rosalia.paxton@hintonschools.org>; burchk@hobart.k12.ok.us <burchk@hobart.k12.ok.us>; harmonm@hobart.k12.ok.us <harmonm@hobart.k12.ok.us>; yountj@hobart.k12.ok.us <yountj@hobart.k12.ok.us>; lcox@hodgen.k12.ok.us <lcox@hodgen.k12.ok.us>; dennishoup@hodgen.k12.ok.us <dennishoup@hodgen.k12.ok.us>; dennishoup@hodgen.k12.ok.us <dennishoup@hodgen.k12.ok.us>; cwhite@hodgen.k12.ok.us <cwhite@hodgen.k12.ok.us>; rdavenport@holdenville.k12.ok.us <rdavenport@holdenville.k12.ok.us>; OKELLEYPEG@HOLDENVILLE.K12.OK.US <OKELLEYPEG@HOLDENVILLE.K12.OK.US>; CRYSTALSHERRY@HOLDENVILLE.K12.OK.US <CRYSTALSHERRY@HOLDENVILLE.K12.OK.US>; hgollihare@hollis.k12.ok.us

<hgollihare@hollis.k12.ok.us>;dlewis@hollis.k12.ok.us <dlewis@hollis.k12.ok.us>;Jennifer McQueen <jmcqueen@hollis.k12.ok.us>;hbrumley@hollycreek.org <hbrumley@hollycreek.org>;jforshee@hollycreek.org <jforshee@hollycreek.org>;ccampbell@hominy.k12.ok.us <ccampbell@hominy.k12.ok.us>;gcrenshaw <gcrenshaw@hominy.k12.ok.us>;hpsshensley@hominy.k12.ok.us <hpsshensley@hominy.k12.ok.us>; tammyb@hookerpublicschools.net <tammyb@hookerpublicschools.net>;khuxman@hookerpublicschools.net <khuxman@hookerpublicschools.net>;rachelkrebbs@howeschools.org <rachelkrebbs@howeschools.org>; sparks@howeschools.org <sparks@howeschools.org>;jordenthompson@howeschools.org <jordenthompson@howeschools.org>;departin@hugoschools.com <departin@hugoschools.com>; corysmith@hugoschools.com <corysmith@hugoschools.com>;swilson@hugoschools.com <swilson@hugoschools.com>; kbrown@hulbertriders.net <kbrown@hulbertriders.net>;jchoate <jchoate@hulbertriders.net>;afrench@adpcnet.com <afrench@adpcnet.com>;jbussey@hydroeakly.k12.ok.us <jbussey@hydroeakly.k12.ok.us>;jdbussey@hydroeakly.k12.ok.us <jdbussey@hydroeakly.k12.ok.us>;mking <mking@hydroeakly.k12.ok.us>;dawn.bourne@idabelps.org <dawn.bourne@idabelps.org>;kgreen@idabelps.org <kgreen@idabelps.org>;phyllis.mahaffay@indiahomaps.org <phyllis.mahaffay@indiahomaps.org>;penningtonc@bishop.k12.ok.us <penningtonc@bishop.k12.ok.us>; don.wise@indiahomaps.org <don.wise@indiahomaps.org>;sedwards@indianola.k12.ok.us <sedwards@indianola.k12.ok.us>; mmiller@indianola.k12.ok.us <mmiller@indianola.k12.ok.us>;kdavis@inola.k12.ok.us <kdavis@inola.k12.ok.us>;rrouse <rrouse@inola.k12.ok.us>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov

Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Hanna

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:40 AM
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Cc: Katherine Black; Pam Honeysuckle; Krystalen Ibanez; Paula Koch; Elaine Schein

Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Importance: High

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate

good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black
Executive Director of Financial Accounting, OCAS and Auditing
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275



Uploaded By: Angie French Email: online@adpcnet.com
 Upload Date: 12/1/2023 11:14:11 AM

Locked Date	Locked By
11/30/2023 9:29:30 AM	Angie French
11/30/2023 9:29:30 AM	Angie French
10/27/2023 4:18:21 PM	Angie French
10/27/2023 4:18:21 PM	Angie French
8/17/2023 1:04:52 PM	Daniel Lokey
8/17/2023 1:04:52 PM	Daniel Lokey

1. Building Acquisition and Construction (Function 4600) or Land Acquisition (Function 4200) with General Fund monies. EXCEPTIONS: Lease-Purchase Agreements, Temporary or Portable Buildings (Expenditure Report).

No Function 4200 or 4600 totals found in fund 11

2. Check bond fund for a sinking fund (Expenditure Report).

- 2. Bond Fund
- Fund 30 (Revenue)
- Fund 30 Totals (Expenditure)
- Fund 41 (Revenue)
- Fund 41 Totals (Expenditure)

3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report).

OCAS DETAILS SPR DETAILS

49 MCINTOSH
 1064 HANNA

Enc: \$0.00 Warrants: \$58,537.08

110 Regular Certified Salaries	\$51,000.00	169548: HULL, CHAD		\$92,537.00
213 Health and Accident Insurance - Certified Personnel	\$7,537.08	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	110 Base Salary	\$51,000.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP	\$7,537.00
		112 Principal/Headmaster/Headmistress/Head of School	110 Base Salary	\$34,000.00

4. Source 6200 must balance to zero. Does the district have Estopped Warrants or Lapsed Appropriations recorded in the revenue data?

6200 Balance equals Zero

2023	11	764	\$9,262.57	\$4,123.95	\$5,138.62
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10. Impact Aid Expenditure and Revenue Comparison (Project Codes 591,592, and 593)

Revenue			Expenditures		
Project Code	Resource Code	Total Rev	Project Code Exp	Total Exp	Balance
591	4130	\$202,536.00			
591	6110	\$114,578.00			
592		\$0.00			
593		\$0.00			

11. Indian Education Expenditures and Revenue Comparison (Project Codes 561,563, and 564)

Project Code	Total Rev	Total Exp	Balance
561	\$0.00	3,791.68	
563	\$0.00	2,109.02	
564	\$0.00	0.00	

UserName: Elaine.Schein@sde.ok.gov, UserID: 170425

Elaine Schein (SDEAdmin)

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- Admin Tools

Hanna District OCAS Page

Hanna 2023 Change Year 49 I064 Go

Current Fiscal Year: 2023 · Current Year Selected: 2023 · County: 49 · District: I064

Certified. Click to show more...



- Expenditure Upload
- Revenue Upload
- Estimate Of Needs
- Per Cap Expenditure
- Audit
- Coop
- Risk Assessment

Upload Revenue File:

Last Revenue Upload: 11/30/2023 8:07:00 AM

Angie French

[Reprocess Latest Revenue File](#)

[View Latest Upload Records](#)

Status: Certified By Superintendent

Locked by Daniel Lokey on 11/30/2023

Certified by Elaine Schein on 12/1/2023

Certified by Daniel Lokey Daniel Lokey on 12/1/2023

Note: After July 1st you will be able to "Lock" your submissions when there are no errors with both the Expenditure and Revenue uploads. You will not be able to upload again unless unlocked by an OCAS admin. ([Edit](#))

[View](#)

[Errors](#)

[Grouped](#)

[By](#)

[Count](#)

Congratulations. Your data has passed the edit checks within OCAS and is now ready to be locked

Fund	Error Count	Description	View Errors
No Errors Found In Your Upload			

Revenue totals

Fund	Actually Collected
11	\$1,253,141.90
21	\$76,136.97
60	\$77,532.64
TOTAL	\$1,406,811.51

Revenue upload history

Upload Date	Uploaded By	Errors Existed	Error Count
8/17/2023 11:40:42 AM	Daniel Lokey	False	0
9/26/2023 11:52:58 AM	Angie French	False	0
9/26/2023 12:00:36 PM	Angie French	True	1
9/26/2023 12:14:34 PM	Angie French	False	0
11/30/2023 8:06:33 AM	Angie French	True	4
11/30/2023 8:07:00 AM	Angie French	False	0

Recently Viewed Districts: [Hanna](#) · [Tahlequah](#) · [Felt](#) · [Caddo](#) · [Woodall](#) · [Watonga](#) · [Big Pasture](#) · [Boise City](#) · [Cyril](#) · [Little Axe](#)

Access Level: SDEAdmin

UserName: Elaine.Schein@sde.ok.gov, UserID: 170425

Elaine Schein (SDEAdmin)

- [Home](#)
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- [Admin Tools](#)

Hanna District OCAS Page

Hanna 2023 49 I064

Current Fiscal Year: 2023 · Current Year Selected: 2023 · County: 49 · District: I064

Certified. [Click to show more...](#)



- Expenditure Upload
- Revenue Upload
- Estimate Of Needs
- Per Cap Expenditure
- Audit
- Coop
- Risk Assessment



Upload Expenditure File:

Last Expenditure Upload: 11/30/2023 8:12:02 AM

Angie French

[Reprocess Latest Expenditure File](#)

[View Latest Upload Records](#)

Status: Certified By Superintendent

Locked by **Daniel Lokey** on **11/30/2023**

Certified by **Elaine Schein** on **12/1/2023**

Certified by Daniel Lokey **Daniel Lokey** on **12/1/2023**

Note: After July 1st you will be able to "Lock" your submissions when there are no errors with both the Expenditure and Revenue uploads. You will not be able to upload again unless unlocked by an OCAS admin. ([Edit](#))

[View](#)

[Errors](#)

[Grouped](#)

[By](#)

[Count](#)



Congratulations. Your data has passed the edit checks within OCAS and is now ready to be locked

Fund	Error Count	Description	View Errors
No Errors Found In Your Upload			



Expenditure totals

View Detailed Report: --- Select One ---

Fund	Encumbered	Warrants	Enc + Warrants	Outlays	Total Expended
11	\$55,502.20	+ \$1,055,536.62	= \$1,111,038.82	- \$0.00	= \$1,111,038.82
21	\$3,557.79	+ \$56,300.57	= \$59,858.36	- \$0.00	= \$59,858.36
60	\$0.00	+ \$48,292.62	= \$48,292.62	- \$1,263.45	= \$47,029.17
TOTAL	\$59,059.99	+ \$1,160,129.81	= \$1,219,189.80	- \$1,263.45	= \$1,217,926.35



Expenditure upload history

Upload Date	Uploaded By	Errors Existed	Error Count
8/17/2023 11:34:17 AM	Daniel Lokey	True	4
8/17/2023 12:58:33 PM	Daniel Lokey	False	0
9/26/2023 11:44:50 AM	Angie French	False	0
9/26/2023 12:14:24 PM	Angie French	True	1
9/26/2023 12:15:42 PM	Angie French	False	0
11/30/2023 8:12:02 AM	Angie French	False	0

Recently Viewed Districts: [Hanna](#) · [Tahlequah](#) · [Felt](#) · [Caddo](#) · [Woodall](#) · [Watonga](#) · [Big Pasture](#) · [Boise City](#) · [Cyril](#) · [Little Axe](#)

Access Level: SDEAdmin

Hanna locked

Paula Koch <Paula.Koch@sde.ok.gov>

Mon 8/21/2023 12:22 PM

To:Elaine Schein <Elaine.Schein@sde.ok.gov>

Hi Elaine,

Hanna 491064 locked on 08/17/2023

Paula Koch

Financial Specialist/Auditor

Oklahoma State Dept. of Education

2500 N. Lincoln Blvd Ste 420

Oklahoma City, OK 73105

(405)521-2517

www.sde.ok.gov



OKLAHOMA
Education

FY23-OCAS Data Review - Hanna (491064)

Elaine Schein <Elaine.Schein@sde.ok.gov>

Wed 9/6/2023 1:05 PM

To: 'Chad Hull' <chull@hanna.k12.ok.us>; Sandy Haley <shaley@hanna.k12.ok.us>; dproctor@oklatel.net <dproctor@oklatel.net>

📎 8 attachments (865 KB)

AdministrativeCostDetails.pdf; CarryOverBalanceByFundAndProject.pdf; DistrictExcessCost2018.pdf; DistrictFederalDeterminationLetter.pdf; MaintenanceOfEffortADACheckPage.pdf; MaintOfEffortForSpecialEd_District.pdf; FY23 OCAS Data Review Sheet - Hanna (491064).pdf; OCAS_SPR_Comparison_by_DistrictJobClass.pdf;

I just finished reviewing your District's FY23 OCAS data. I have attached the FY23 review sheet that I use to review your data. Please read it and make the corrections mentioned below. If you have any questions please call or send an email to me, so I can answer your questions as soon as possible. I have unlocked the district's OCAS data to make corrections.

Response needed:

Please respond to this email for documentation purposes by copy and paste only the questions below that need a response from you and send a return email once you have made corrections and locked your data.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.
Failure to meet this deadline could cause the district to be issued a deficiency.
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab.
Failure to meet this deadline could cause the district to be issued an accreditation deficiency.
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your **district expended less than \$750,000 in federal funds**. Therefore, your audit is due to this office on or before April 30, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Ending Fund Balance from the FY 22 Carryover balances does not match the beginning balance under Source Code 6110 per Project Code and Program Code**

see question, #5 on the excel review sheet.

FY23 Beginning fund balance does not match the Districts FY22 Ending fund balance under Source Code (6110). Please see FY22 Carryover Balance Report attached, below, and make corrections in Fund 11 and Fund 22.

- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**

The amounts on the OCAS/SPR Comparison by District Job Class Report for job class & pay type, does not match the job class & object code, see the attached report. Please review the report for training purposes at this time. However, next year this report will need to be corrected.

- **There are encumbrances using State Funds: #15 on the excel review sheet.**

District's data shows the below encumbrances in Federal & State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.

- **Federal Determination Letter vs GMS report: #16 on the excel review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please see the **highlighted line items** on the image below. Also, see the Federal Determination Letter (see attached) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and amounts on the FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison					Date:8/31/2023	
District Name: Hanna						
County/District: 491064						
Description	CFDA #	Project	Total OCAS Exp	GMS	Difference	
				Expenditures	OCAS Expenditures + IDC - GMS Expend	
U.S. Department of Education						
Passed Through State Dept of Education						
Title 1, Part A, Basic Program	84.01	511	\$ 45,860.21	\$ 45,860.21	\$ -	
Title 1, School Support	84.01	515	\$ 128,675.91	\$ 119,675.91	\$ 9,000.00	
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$ 21,004.49	\$ 21,004.49	\$ -	
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	\$ 2,327.84	\$ 2,327.84	\$ -	
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$ 691.40	\$ 691.40	\$ -	
American Rescue Plan (ARP ESSER III) - IDEA B Preschool	84.027X	643	\$ 220.59	\$ 220.59	\$ -	
American Rescue Plan (ARP ESSER) Counselor Grant	84.425U	722	\$ 39,332.26	\$ 27,999.93	\$ 11,332.33	
CRRSA ESSERF III/CARES Act	84.425D	793	\$ 6,351.40	\$ 31,767.51	\$ (25,416.11)	
American Rescue Plan (ESSER III)	84.425U	795	\$ 103,422.32	\$ 103,422.32	\$ -	

- **Please review these REPORTS:**

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- **MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE Special Ed: # 19 on the excel review sheet**

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost: # 20 on the excel review sheet.**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later by District**”. If the district uploads new information this report will repopulate.

- **Administrative Cost: # 24 on the excel review sheet**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197
elaine.schein@sde.ok.gov



[EXTERNAL] Hanna School - Please confirm our new Superintendent Daniel Lokey has locked expenditures and revenue for ocas. Thank you

shaley@hanna.k12.ok.us <shaley@hanna.k12.ok.us>

Mon 9/11/2023 1:10 PM

To:Elaine Schein <Elaine.Schein@sde.ok.gov>



Virus-free www.avast.com

FY23-OCAS Data Review Completed - Hanna (491064)

Elaine Schein <Elaine.Schein@sde.ok.gov>

Tue 10/10/2023 7:53 AM

To:dlokeyl@hanna.k12.ok.us <dlokeyl@hanna.k12.ok.us>;Sandy Haley <shaley@hanna.k12.ok.us>;dproctor@oklatel.net <dproctor@oklatel.net>

Good Morning,

I have completed your OCAS Data Review, and your data is now ready for the district superintendent to certify. Please ensure that the Estimate of Needs balances are the same as your data before submitting it to OSDE. The district is required to upload the EON in excel version no later than **October 1, 2023**.

If, for some reason, the district needs to update the OCAS data, please email **Katherine Black** at the email address: **Katherine.Black@sde.ok.gov** to request to make these changes. No changes can be made by the District or the SDE **after December 1, 2023**. The district financial information will be posted on the **SDE Transparency Site**.

Please print the following for your records.

- District Review Sheet
- District Expenditure Report
- District Revenue Report
- District Maintenance of Effort Special Ed Expenditure Comparison Report
- Revenue Comparison Report
- District Check Report
- Superintendent SPR Comparison Report
- Excess Cost Report
- Federal Determination Letter
- Administrative Cost Details
- OCAS Child Nutrition Comparison
- OCAS Compared to State Aid Allocations

Do not hesitate to contact me if you have any questions. Thank you for your time and attention in this important process.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197

elaine.schein@sde.ok.gov



FY23-OCAS Data Review follow-up Question - Hanna (491064)

Elaine Schein <Elaine.Schein@sde.ok.gov>

Tue 10/17/2023 9:17 AM

To: Sandy Haley <shaley@hanna.k12.ok.us>; dlokeyl@hanna.k12.ok.us <dlokeyl@hanna.k12.ok.us>; dproctor@oklatel.net <dproctor@oklatel.net>

📎 1 attachments (3 KB)

CarryOverBalanceByFundAndProject.pdf;

Per our conversation, during the FY23 OCAS Data Review, there is an issue with the 6110's, specifically in Fund 11 and Fund 60 that required further attention by the district. Due to the fact that the OCAS data has been certified by the Superintendent. The Superintendent must send an email requesting the OCAS Data be unlocked to Katherine Black, email address: katherine.black@sde.ok.gov.

1. Please review the FY22 Carryover Balance Report and ensure that the carry forward balances are itemized in the Revenue Source code 6110 in Fund 11 & 60 as indicated on the FY22 Carryover balances. Please review the FY 22 Carry forward balance report and make the appropriate changes to these fund balances. See attached.

If you have any questions, please contact me.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197
elaine.schein@sde.ok.gov



FY24-EON Review -Hanna (49I064)

Elaine Schein <Elaine.Schein@sde.ok.gov>

Mon 10/30/2023 1:50 PM

To:dlokeyl@hanna.k12.ok.us <dlokeyl@hanna.k12.ok.us>;Sandy Haley <shaley@hanna.k12.ok.us>;dproctor@oklatel.net <dproctor@oklatel.net>

Information doesn't match: We have received your FY24 Estimate of Needs (EON) which contains the Financial Statements for FY23. The information in the Financial Statements was compared to the FY23 OCAS data and the information in General Fund and Building Fund do not match. Please review the highlighted information below. Either the Financial Statements will need to be corrected or the OCAS data. If the OCAS data needs to be corrected, please send me an email requesting to reopen your FY23 OCAS data. If the Financial Statements need to be corrected, please send me those corrected pages.

FY23 Balance Comparison

District Name:	Hanna			Date:	10/30/2023
County/District	49I064			EON:	10/30/2023
	Audit:				
General (11)	OCAS	EON	Difference between OCAS and EON	Audit	Difference between OCAS and Audit
FY22 Ending Fund Balance	\$20,261.23	\$-			
Begin (6110-Dist Rev Rpt)	\$20,261.23	\$20,261.23	\$-		\$20,261.23
Lapsed (6130-Dist Rev Rpt)			\$-		\$-
Estopped (6140-Dist Rev Rpt)			\$-		\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-		\$-
New Revenue (FY23 Dist Check Rpt)	\$1,232,787.85	\$1,232,787.85	\$-		\$1,232,787.85
5111-5113 (FY23 Dist Check Rpt)					
5120-5190 (FY23 Dist Check Rpt)					
Warrants	\$1,055,536.62	\$1,061,726.05	\$(6,189.43)		\$1,099,932.64
Encumbrance	\$44,396.02	\$49,219.95	\$(4,823.93)		
End	\$153,116.44	\$142,103.08	\$11,013.36	\$-	\$153,116.44

Respectfully,

Elaine V. Schein, MS in Accounting
 Financial Specialist in the Office of Financial Accounting/OCAS
 Oklahoma State Department of Education
 2500 North Lincoln Boulevard, Suite 4-20
 Oklahoma City, OK 73105
 Office: (405) 521-3197
 elaine.schein@sde.ok.gov




OKLAHOMA
Education

District Review Sheet - Hanna

Elaine Schein <Elaine.Schein@sde.ok.gov>

Thu 11/30/2023 8:23 AM

To:Angie French <afrench@adpcnet.com>

 1 attachments (93 KB)

DistrictReviewSheetOneDistrict.pdf;

See attached.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197
elaine.schein@sde.ok.gov



Carryover Balance

Elaine Schein <Elaine.Schein@sde.ok.gov>

Thu 11/30/2023 7:52 AM

To:Angie French <afrench@adpcnet.com>

📎 1 attachments (3 KB)

CarryOverBalanceByFundAndProject.pdf;

please see attached.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197
elaine.schein@sde.ok.gov



FY24-EON Review Completed and Close - Hanna (49I064)

Elaine Schein <Elaine.Schein@sde.ok.gov>

Fri 12/1/2023 8:21 AM

To:dlokeyl@hanna.k12.ok.us <dlokeyl@hanna.k12.ok.us>;Sandy Haley <shaley@hanna.k12.ok.us>;dproctor@oklatel.net <dproctor@oklatel.net>

I have completed and closed the FY24 EON Review on December 1, 2023.

Please ask the Superintendent to certify the OCAS Data by December 1, 2023 at 4:00PM.

Respectfully,

Elaine V. Schein, MS in Accounting
Financial Specialist in the Office of Financial Accounting/OCAS
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 521-3197
elaine.schein@sde.ok.gov



[EXTERNAL] Re: FY23 OCAS Penalty - Milburn

Joey McBride <jmcbride@milburnps.org>

Wed 1/17/2024 9:14 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>

The district was notified on October 2nd at 2:08pm that corrections had been made and OCAS was ready to be certified. I certified OCAS on October 3rd at 10:36am. In the 11 years that I have been superintendent with the district this is the first year OCAS has not been certified on time. Moving forward, myself and other district personnel will make every effort to ensure that the OCAS is correct and certified on time.

Thank you for your consideration
Joey McBride

On Wed, Jan 17, 2024 at 8:52 AM Joey McBride <jmcbride@milburnps.org> wrote:

I don;t believe so.

On Wed, Jan 17, 2024 at 8:25 AM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Superintendent McBride,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

From: Katherine Black

Sent: Tuesday, January 9, 2024 12:53 PM

To: Joey McBride <jmcbride@milburnps.org>; ethornburg@milburnps.org <ethornburg@milburnps.org>

Subject: FY23 OCAS Penalty - Milburn

Dear Superintendent,

FY23 OCAS Penalty - Milburn

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:25 AM

To:Joey McBride <jmcbride@milburnps.org>;ethornburg@milburnps.org <ethornburg@milburnps.org>

Superintendent McBride,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black**Sent:** Tuesday, January 9, 2024 12:53 PM**To:** Joey McBride <jmcbride@milburnps.org>; ethornburg@milburnps.org <ethornburg@milburnps.org>**Subject:** FY23 OCAS Penalty - Milburn

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Milburn Public School :

Did not lock its submission until _____

Did not certify its submission until October 3, 2023

Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$620.95.**

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024.**

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Review and FY24 OCAS Manual



Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:28 PM

To:ladams@macomb.k12.ok.us <ladams@macomb.k12.ok.us>;mriggs@macomb.k12.ok.us <mriggs@macomb.k12.ok.us>; dsears <dsears@macomb.k12.ok.us>;gayres@madillok.com <gayres@madillok.com>;lcase@madillok.com <lcase@madillok.com>;Carol Combs <ccombs@madillok.com>;Kristie Clark <kristie.clark@mangum.k12.ok.us>; susan.kyle@mangum.k12.ok.us <susan.kyle@mangum.k12.ok.us>;haskinsr@mannford.k12.ok.us <haskinsr@mannford.k12.ok.us>;sequirak@mannford.k12.ok.us <sequirak@mannford.k12.ok.us>; spradlink@mannford.k12.ok.us <spradlink@mannford.k12.ok.us>;'Brandi Price' <bprice@mannsville.k12.ok.us>; kstidham@mannsville.k12.ok.us <kstidham@mannsville.k12.ok.us>;jarnold@canadiancounty.org <jarnold@canadiancounty.org>;hood <hood@mapleschool.us>;llooper@mapleschool.us <llooper@mapleschool.us>; mbrown@mcps.k12.ok.us <mbrown@mcps.k12.ok.us>;Wade Stafford <wstafford@mcps.k12.ok.us>;bnaylor@mariettaisd.org <bnaylor@mariettaisd.org>;nsanchez@mariettaisd.org <nsanchez@mariettaisd.org>;Danielle Winchester <dwinchester@mariettaisd.org>;Steve Blasingame <steve@ajb-cpas.com>;Marcia Folmar <mfolmar@marlow.k12.ok.us>; 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📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

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 [A picture containing object Oklahoma Education logo](#)

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tfarrand@ringwood.k12.ok.us; tfarrand@ringwood.k12.ok.us;
wdebrick@ringwood.k12.ok.us; bknape@kingston.k12.ok.us; hcarlile@kingstonisd.org;
wburnett@kingstonisd.org; bbrister@kingstonisd.org; ccombs@madillok.com;
gayres@madillok.com; ccombs@madillok.com; lcase@madillok.com;
blooney@adairschools.org; k.asbury@adairschools.org; mhall@adairschools.org;
mlippe@adairschools.org; dshanks@chouteauwildcats.com;
dharvey@chouteauwildcats.com; dshanks@chouteauwildcats.com;
lhelton@chouteauwildcats.com; chughes@lg.k12.ok.us; rhughes@lg.k12.ok.us;
rhughes@lg.k12.ok.us; dstokes1@lg.k12.ok.us; akilgore@osageelementary.com;
cosburn@osageelementary.com; akilgore@osageelementary.com;
lmuller@osageelementary.com; johnsonj@pryorschools.org; hursts@pryorschools.org;
applegates@pryorschools.org; johnsonj@pryorschools.org; mullerl@pryorschools.org;
rhumphrey@salinawildcats.org; jgann@salinawildcats.org; jgann@salinawildcats.org;
edalke@salinawildcats.org; brenda.rogers@wickliffeschool.com;
distney.johnson@wickliffeschool.com; brenda.rogers@wickliffeschool.com;
jamie.carney@wickliffeschool.com; darrel_ajb@yahoo.com;
pdeaton@blanchard.k12.ok.us; pdeaton@blanchard.k12.ok.us;
gcastle@blanchard.k12.ok.us; bbarnes@blanchard.k12.ok.us;
CANTRELL@DIBBLE.K12.OK.US; MEIGS@DIBBLE.K12.OK.US; clanton@dibble.k12.ok.us;
CLANTON@DIBBLE.K12.OK.US; lchmil@newcastle.k12.ok.us; smith@newcastle.k12.ok.us;
mhau@newcastle.k12.ok.us; mhau@newcastle.k12.ok.us; stoneang@purcellps.org;
melvinl@purcellps.org; wandac@purcellps.org; stoneang@purcellps.org;
melvinl@purcellps.org; mcadoos@purcellps.org; landrews@wps-isd.com;
dedwards@wps-isd.com; dedwards@wps-isd.com; creynolds@wps-isd.com; steve@ajb-coas.com;
d.cannon@wayne.k12.ok.us; d.cannon@wayne.k12.ok.us;
t.ringwald@wayne.k12.ok.us; plemmonsc@battiest.k12.ok.us;
marablew@battiest.k12.ok.us; plemmonsc@battiest.k12.ok.us;
superintendent@battiest.k12.ok.us; sleonard@bbisdapp.org; jmcbrayer@bbisdapp.org;
sleonard@bbisdapp.org; cjellisor@bbisdapp.org; meoffice@denison.k12.ok.us;
meoffice@denison.k12.ok.us; meoffice@denison.k12.ok.us; sebert@denison.k12.ok.us;
creavis@eagletownisd.org; wright.kim2@gmail.com; creavis@eagletownisd.org;
barmstrong@eagletownisd.org; jackie.ferguson@forestgrove.k12.ok.us;
darlene.wooten@forestgrove.k12.ok.us; jackie.ferguson@forestgrove.k12.ok.us;
john.smith@forestgrove.k12.ok.us; john.smith@forestgrove.k12.ok.us;
shirleypotts@glover.k12.ok.us; cholmes@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; gloversupt@glover.k12.ok.us; bwall@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; cgarrett@haworth.k12.ok.us; scarter@haworth.k12.ok.us;

To: cgarrett@haworth.k12.ok.us; jprice@haworth.k12.ok.us; jforshee@hollycreek.org; spotts@hollycreek.org; spotts@hollycreek.org; hbrumley@hollycreek.org; dawn.bourne@idabelps.org; kgreen@idabelps.org; dawn.bourne@idabelps.org; doug.brown@idabelps.org; jhurst@lukfata.org; sharrison@lukfata.org; sharrison@lukfata.org; jhurst@lukfata.org; kneal@lukfata.org; fbrown@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; rtipton@smithville.k12.ok.us; dmc broom@smithville.k12.ok.us; akeeton@vpsd.org; dgantt@vpsd.org; akeeton@vpsd.org; bfrazier@vpsd.org; lyoung@wcisd.org; ddenison@wcisd.org; lyoung@wcisd.org; jordan_hill@wcisd.org; darrel@ajb-cpas.com; pneedham@checotah.k12.ok.us; pneedham@checotah.k12.ok.us; darrel@ajb-cpas.com; mrmadewell@checotah.k12.ok.us; mrmadewell@checotah.k12.ok.us; smoore@eufaula.k12.ok.us; cpennington@eufaula.k12.ok.us; klmontgomery@eufaula.k12.ok.us; mguthrie@eufaula.k12.ok.us; dproctor@oklatel.net; shaley@hanna.k12.ok.us; shaley@hanna.k12.ok.us; chull@hanna.k12.ok.us; JROSS@midway.k12.ok.us; vmccarty@midway.k12.ok.us; VMCCARTY@MIDWAY.K12.OK.US; BDOUGLAS@MIDWAY.K12.OK.US; KAYEG@RYAL.K12.OK.US; rstoy@ryal.k12.ok.us; jturley@ryal.k12.ok.us; LMAXWELL@RYAL.K12.OK.US; afrench@adpcnet.com; amccool@stidham.k12.ok.us; amccool@stidham.k12.ok.us; sup@stidham.k12.ok.us; afrench@adpcnet.com; chorton@davis.k12.ok.us; ccaraway@davis.k12.ok.us; chorton@davis.k12.ok.us; MMORING@DAVIS.K12.OK.US; brooke.wood@sulphurk12.org; sandy.burnside@sulphurk12.org; matt.holder@sulphurk12.org; afrench@adpcnet.com; mlward@braggsschool.com; mlward@braggsschool.com; jpinkston@braggsschool.com; afrench@adpcnet.com; l_clayton@fortgibsonstigers.org; l_clayton@fortgibsonstigers.org; s_farmer@fortgibsonstigers.org; bj.obrien@haskellps.org; wschepers@haskellps.org; wschepers@haskellps.org; rluellen@haskellps.org; jayj.ocas@gmail.com; amccoy@hilldaleps.org; jayj.ocas@gmail.com; epuckett@hilldaleps.org; Mika.Barton@roughers.net; Cindy.Adkins@roughers.net; Mika.Barton@roughers.net; Jarod.Mendenhall@roughers.net; afrench@adpcnet.com; sbranan@oktahaschool.com; sbranan@oktahaschool.com; jneedham@oktahaschool.com; ssmith@porum.k12.ok.us; kwright@porum.k12.ok.us; ssmith@porum.k12.ok.us; lberry@porum.k12.ok.us
Cc: Katherine Black; Pam Honeysuckle; Krystalen Ibanez; Paula Koch; Elaine Schein
Subject: Deadline reminder - OCTOBER 2nd, 4:30pm
Importance: High

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate

good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black
Executive Director of Financial Accounting, OCAS and Auditing
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275



Krystalen Ibanez

From: Krystalen Ibanez
Sent: Friday, September 22, 2023 1:52 PM
To: jmcbride@milburnps.org; ethornburg@milburnps.org; Claudia Walters
Subject: Milburn 35I029 FY23 Data Review
Attachments: Milburn 35I029 Review Sheet.pdf; MOE ESSA.pdf
Importance: High

I just finished reviewing your District's FY23 OCAS data. We are unlocking data by request once you are ready to upload with your corrections, please let me know. If you have any questions, please call, or email me.

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended less than **\$750,000.00** in federal funds. Therefore, your audit is due to this office on or before **April 30th, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following items need to be addressed:

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the data review sheet.**

There are not any Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY22 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?

- **OCAS/SPR Comparison Report All Job Class #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- **Child Nutrition: #11 on the data review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	791	\$00	\$2,657.54	-\$2,657.54

- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.

District Name: Milburn County/District: 351029						
Description	CFDA #	Project	Total OCAS Exp	IDC	GMS Expenditures	Difference OCAS Expenditures - IDC - GMS Expend
Flow Through, P.L. 100-418, IDEA - Part B	81027	021	\$ 45,776.38		\$ 42,962.93	\$ 2,813.53
American Rescue Plan (ARRP ESSER II) - Science of Reading Academies	8425J	726	\$ 750.00		\$ 1,749.00	\$ (999.00)

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE: Special Ed:**

Please review the information on the “District Maintenance of Effort Special Ed” report under the District Report tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “Excess Cost Report 2014 and Later by District”. If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



OKLAHOMA
Education

Krystalen Ibanez

From: Krystalen Ibanez
Sent: Monday, October 2, 2023 2:08 PM
To: Elizabeth Thornburg
Subject: RE: [EXTERNAL] Re: Milburn 35I029 FY23 Data Review

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Krystalen Ibanez

Financial Specialist OCAS / Auditing
Phone: 405-522-3272
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105



OKLAHOMA
Education

From: Elizabeth Thornburg <ethornburg@milburnps.org>
Sent: Wednesday, September 27, 2023 11:13 AM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: [EXTERNAL] Re: Milburn 35I029 FY23 Data Review

Can you unlock it and I will upload again? I just looked over the report when creating it as well and it is showing the 621 and 726 as correct. I am not sure what the issue is but hopefully it will correct with uploading again.

On Wed, Sep 27, 2023 at 10:58 AM Elizabeth Thornburg <ethornburg@milburnps.org> wrote:

Hi. I have reviewed the coding. On my end the 621 and 726 project codes do not have a variance. I did correct the 791 for Child Nutrition. I am going to upload again and just see if it shows the correct amounts.

On Mon, Sep 25, 2023 at 5:27 PM Joey McBride <jmcbride@milburnps.org> wrote:

----- Forwarded message -----

From: **Krystalen Ibanez** <Krystalen.Ibanez@sde.ok.gov>

Date: Fri, Sep 22, 2023, 1:51 PM

Subject: Milburn 351029 FY23 Data Review

To: jmcbride@milburnps.org <jmcbride@milburnps.org>, ethornburg@milburnps.org <ethornburg@milburnps.org>, Claudia Walters <cbwalters1953@gmail.com>

I just finished reviewing your District's FY23 OCAS data. We are unlocking data by request once you are ready to upload with your corrections, please let me know. If you have any questions, please call, or email me.

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

• **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

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The following items need to be addressed:

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Please review the reports listed below:

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Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

--

Elizabeth Thornburg
Milburn Public Schools

Krystalen Ibanez

From: Elizabeth Thornburg <ethornburg@milburnps.org>
Sent: Wednesday, October 11, 2023 10:48 AM
To: Krystalen Ibanez
Subject: Re: [EXTERNAL] Unlock

I don't even know what 793 is. Im not sure how that even got in the mix. It was one expenditure. So, I'll remove that. The 621 looks like we just failed to make one of our claims. So, I will correct both of these right away. Thank you so much!

On Wed, Oct 11, 2023 at 10:21 AM Elizabeth Thornburg <ethornburg@milburnps.org> wrote:

Good Morning! When I pull up 621 it is showing \$45,776.36 and the 793 is \$18,612.62. Are these the correct amounts? Thank you for your help!

On Wed, Oct 11, 2023 at 10:00 AM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

Upon looking at our data analysis and some financial reports I have notice the district did not do the following corrections listed below when submitting the OCAS data. The following items will need to be corrected. Once completed please let me know you are ready to re upload new data (expenditure and/or revenue file) in the OCAS application. The district will only have till October 27th to upload the corrections.

Federal Projects still do not match in OCAS vs GMS for PC 621 & 793.

Thank you,

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

From: Elizabeth Thornburg <ethornburg@milburnps.org>
Sent: Monday, October 2, 2023 11:40 AM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: Re: [EXTERNAL] Unlock

Ok. I just uploaded and locked it. I am hoping that it shows the correct amounts this time. Please let me know if it doesn't and I will contact ADPC. Thank you so much!

Elizabeth Thornburg

Milburn Schools

On Mon, Oct 2, 2023 at 9:36 AM Elizabeth Thornburg <ethornburg@milburnps.org> wrote:

Thank you!

On Mon, Oct 2, 2023 at 9:34 AM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

You're unlocked!

Let me know when you are locked again.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

From: Elizabeth Thornburg <ethornburg@milburnps.org>
Sent: Monday, October 2, 2023 9:27 AM

To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Subject: Re: [EXTERNAL] Unlock

Yes ma'am. I corrected the CN error and the other two balance errors on FED programs were showing correct in my software. So I just ran updates and am hoping that when I upload again it will show the correct amounts on your end. *fingers crossed *

On Mon, Oct 2, 2023 at 9:21 AM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

Are you ready to upload now?

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

From: Elizabeth Thornburg <ethornburg@milburnps.org>

Sent: Monday, October 2, 2023 9:20 AM

To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Subject: [EXTERNAL] Unlock

Hi. I am just emailing again to see if I can get the OCAS unlocked to reupload.

--

Elizabeth Thornburg

Milburn Public Schools

MINCO PUBLIC SCHOOLS

www.minco.k12.ok.us

Katherine Black
OCAS
Oklahoma State Department of Education
1500 N Lincoln Blvd
Oklahoma City 73105

Ms. Black:

I am writing this letter to inform you that Minco Public Schools did enter the required information by September 30th as required by law. I however did not certify until October 3rd. It was an oversight on my part. I take full responsibility for this, and I assure you that every effort will be made to keep this from happening in the future. I will make sure this is certified by the deadline.

Thank you,


Kevin Sims
Superintendent

[EXTERNAL] Re: FY23 OCAS Deadline Penalty - MincoKevin Sims <ksims@minco.k12.ok.us>

Tue 1/9/2024 2:08 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

📎 1 attachments (35 KB)

OCAS letter.pdf;

Ms. Black,

Attached is my letter of reply and forgiveness.

Thank you,

Kevin Sims

Minco Public Schools Superintendent

405-352-4867(work) 405-556-0389(cell)

On Tue, Jan 9, 2024 at 12:58 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Minco Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$567.10**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Deadline Penalty - Minco

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 12:53 PM

To:ksims@minco.k12.ok.us <ksims@minco.k12.ok.us>;jmorris@minco.k12.ok.us <jmorris@minco.k12.ok.us>

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Minco Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$567.10**.

The State Board of Education has the authority to waive this penalty "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." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education

[EXTERNAL] Re: FY23 OCAS Deadline Penalty - Minco

Kevin Sims <ksims@minco.k12.ok.us>

Tue 1/9/2024 2:08 PM

To:Katherine Black <Katherine.Black@sde.ok.gov>

📎 1 attachments (35 KB)

OCAS letter.pdf;

Ms. Black,
Attached is my letter of reply and forgiveness.
Thank you,
Kevin Sims
Minco Public Schools Superintendent
405-352-4867(work) 405-556-0389(cell)

On Tue, Jan 9, 2024 at 12:58 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

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To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

MINCO PUBLIC SCHOOLS

www.minco.k12.ok.us

Katherine Black
OCAS
Oklahoma State Department of Education
1500 N Lincoln Blvd
Oklahoma City 73105

Ms. Black:

I am writing this letter to inform you that Minco Public Schools did enter the required information by September 30th as required by law. I however did not certify until October 3rd. It was an oversight on my part. I take full responsibility for this, and I assure you that every effort will be made to keep this from happening in the future. I will make sure this is certified by the deadline.

Thank you,


Kevin Sims
Superintendent

FY23 OCAS Review and FY24 OCAS Manual

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:28 PM

To:ladams@macomb.k12.ok.us <ladams@macomb.k12.ok.us>;mriggs@macomb.k12.ok.us <mriggs@macomb.k12.ok.us>;
 dsears <dsears@macomb.k12.ok.us>;gayres@madillok.com <gayres@madillok.com>;lcase@madillok.com
 <lcase@madillok.com>;Carol Combs <ccombs@madillok.com>;Kristie Clark <kristie.clark@mangum.k12.ok.us>;
 susan.kyle@mangum.k12.ok.us <susan.kyle@mangum.k12.ok.us>;haskinsr@mannford.k12.ok.us
 <haskinsr@mannford.k12.ok.us>;sequirak@mannford.k12.ok.us <sequirak@mannford.k12.ok.us>;
 spradlink@mannford.k12.ok.us <spradlink@mannford.k12.ok.us>;'Brandi Price' <bprice@mannsville.k12.ok.us>;
 kstidham@mannsville.k12.ok.us <kstidham@mannsville.k12.ok.us>;jarnold@canadiancounty.org
 <jarnold@canadiancounty.org>;chood <chood@mapleschool.us>;llooper@mapleschool.us <llooper@mapleschool.us>;
 mbrown@mcps.k12.ok.us <mbrown@mcps.k12.ok.us>;Wade Stafford <wstafford@mcps.k12.ok.us>;bnaylor@mariettaisd.org
 <bnaylor@mariettaisd.org>;nsanchez@mariettaisd.org <nsanchez@mariettaisd.org>;Danielle Winchester
 <dwinchester@mariettaisd.org>;Steve Blasingame <steve@ajb-cpas.com>;Marcia Folmar <mfolmar@marlow.k12.ok.us>;
 cholland@marlow.k12.ok.us <cholland@marlow.k12.ok.us>;Denise Brown <dbrown@maryetta.org>;Lori Means
 <lmeans@maryetta.org>;Sandy Sparkman <seubanks@maryetta.org>;vthomas@mason.k12.ok.us
 <vthomas@mason.k12.ok.us>;sward@mason.k12.ok.us <sward@mason.k12.ok.us>;jweaver@mason.k12.ok.us
 <jweaver@mason.k12.ok.us>;lmartin@maud.k12.ok.us <lmartin@maud.k12.ok.us>;cwhite@maud.k12.ok.us
 <cwhite@maud.k12.ok.us>;shildebrandbeach <shildebrand@maysville.k12.ok.us>;Debbie House
 <dhouse@maysville.k12.ok.us>;hivey@maysville.k12.ok.us <hivey@maysville.k12.ok.us>;pbarnett@mcalester.k12.ok.us
 <pbarnett@mcalester.k12.ok.us>;tsontag <tsontag@mcalester.k12.ok.us>;tsontag <tsontag@mcalester.k12.ok.us>;
 rsteeber@mcalester.k12.ok.us <rsteeber@mcalester.k12.ok.us>;bchoate@mccordschool.net <bchoate@mccordschool.net>;Julia
 Thomas <jthomas@mccordschool.net>;Julia Thomas <jthomas@mccordschool.net>;teri.cooper@mccurtainschools.org
 <teri.cooper@mccurtainschools.org>;pam.mcmillin@mccurtainschools.org <pam.mcmillin@mccurtainschools.org>;
 deward.palmer@mccurtainschools.org <deward.palmer@mccurtainschools.org>;rhockenbury@mcloudschools.us
 <rhockenbury@mcloudschools.us>;asoward@mcloudschools.us <asoward@mcloudschools.us>;twalker@mcloudschools.us
 <twalker@mcloudschools.us>;cheris@medford.k12.ok.us <cheris@medford.k12.ok.us>;tlocke@medford.k12.ok.us
 <tlocke@medford.k12.ok.us>;lprzybylski@medford.k12.ok.us <lprzybylski@medford.k12.ok.us>;lmaggard@meeker.k12.ok.us
 <lmaggard@meeker.k12.ok.us>;Jeff Pruitt <jpruitt@meeker.k12.ok.us>;dale.accounting@yahoo.com
 <dale.accounting@yahoo.com>;daughertyj@merritt.k12.ok.us <daughertyj@merritt.k12.ok.us>;Erin Gibbins
 <gibbinse@merritt.k12.ok.us>;jgibbins@huntergibbins.com <jgibbins@huntergibbins.com>;jgdavis@miamips.net
 <jgdavis@miamips.net>;lhighsmith@miamips.net <lhighsmith@miamips.net>;Nicholas Highsmith <nhighsmith@miamips.net>;
 jread@middleberg.k12.ok.us <jread@middleberg.k12.ok.us>;Liz Wittenbach <lwittenbach@middleberg.k12.ok.us>;Bruce
 Douglas <bdouglas@midway.k12.ok.us>;Vickie McCarty <vmccarty@midway.k12.ok.us>;JROSS@midway.k12.ok.us
 <JROSS@midway.k12.ok.us>;kbourisaw@mid-del.net <kbourisaw@mid-del.net>;rcobb@mid-del.net <rcobb@mid-del.net>;
 Jacqueline Woodard <jwoodard@mid-del.net>;Joey McBride <jmcbride@milburnps.org>;lethornburg@milburnps.org
 <lethornburg@milburnps.org>;cbwalters1953@gmail.com <cbwalters1953@gmail.com>;Rhonda Aduddell
 <rhonda.millcreek@gmail.com>;Lorinda Chancellor <lorindac@millcreek.k12.ok.us>;paulacrawford@dcsok.org
 <paulacrawford@dcsok.org>;Cecilia Robinson-Woods <crw@millwoodps.org>;Pamela Webster <pwebster@millwoodps.org>;
jmorris@minco.k12.ok.us <jmorris@minco.k12.ok.us>;ksims@minco.k12.ok.us <ksims@minco.k12.ok.us>;
 dowens@moffett.k12.ok.us <dowens@moffett.k12.ok.us>;lstuart@moffett.k12.ok.us <lstuart@moffett.k12.ok.us>;
 mdawes@monroe-school.org <mdawes@monroe-school.org>;klarosa@monroe-school.org <klarosa@monroe-school.org>;
 klarosa@monroe.k12.ok.us <klarosa@monroe.k12.ok.us>;cshockley@heavenerschools.org <cshockley@heavenerschools.org>;
 joshuamoore@mooreschools.com <joshuamoore@mooreschools.com>;robertromines@mooreschools.com
 <robertromines@mooreschools.com>;bjryan@mooreschools.com <bjryan@mooreschools.com>;Chris Callison
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 <machele@moseleyschool.com>;rgann@moss.k12.ok.us <rgann@moss.k12.ok.us>;leslielee@moss.k12.ok.us
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 <lbazille@moundsp.com>;Jay Jenkins <jayj.ocas@gmail.com>;Brett Banker <bbanker@mvgsschools.com>;
 tdirickson@mvgsschools.com <tdirickson@mvgsschools.com>;bhanes@mvgsschools.com <bhanes@mvgsschools.com>;
 mberkey@moyers.k12.ok.us <mberkey@moyers.k12.ok.us>;kandym@antlers.k12.ok.us <kandym@antlers.k12.ok.us>;
 rhonda.butcher@staff.muldrowps.org <rhonda.butcher@staff.muldrowps.org>;kim.chandler@staff.muldrowps.org
 <kim.chandler@staff.muldrowps.org>;clifta.fugett@staff.muldrowps.org <clifta.fugett@staff.muldrowps.org>;jpaul@m-ops.org
 <jpaul@m-ops.org>;Rodney Vollmer <rvollmer@m-ops.org>;Cindy.Adkins@roughers.net <Cindy.Adkins@roughers.net>;Mika
 Barton <mika.barton@roughers.net>;Jarod Mendenhall <Jarod.Mendenhall@roughers.net>;bradleych@mustangps.org
 <bradleych@mustangps.org>;Kellogg, Judy <kellogg@mustangps.org>;spencerr@mustangps.org

<spencerr@mustangps.org>;ccaughern <ccaughern@nashoba.k12.ok.us>;ccaughern <ccaughern@nashoba.k12.ok.us>;
 vlong@nashoba.k12.ok.us <vlong@nashoba.k12.ok.us>;lovittal@nashoba.k12.ok.us <lovittal@nashoba.k12.ok.us>;
 tdavis0937@gmail.com <tdavis0937@gmail.com>;vnance@navajo.k12.ok.us <vnance@navajo.k12.ok.us>;
 swilliams@navajo.k12.ok.us <swilliams@navajo.k12.ok.us>;lchmil@newcastle.k12.ok.us <lchmil@newcastle.k12.ok.us>;
 smith@newcastle.k12.ok.us <smith@newcastle.k12.ok.us>;dusry@newkirk.k12.ok.us <dusry@newkirk.k12.ok.us>;
 mdvap@newkirk.k12.ok.us <mdvap@newkirk.k12.ok.us>;stephanie.clanton@ninnekah.k12.ok.us
 <stephanie.clanton@ninnekah.k12.ok.us>;ashley.davis@ninnekah.k12.ok.us <ashley.davis@ninnekah.k12.ok.us>;
 VBrady@nobleps.com <VBrady@nobleps.com>;fsolomon@nobleps.com <fsolomon@nobleps.com>;dterill@nobleps.com
 <dterill@nobleps.com>;sbruehl@normanps.org <sbruehl@normanps.org>;brendab@normanps.org
 <brendab@normanps.org>;nickm@normanps.org <nickm@normanps.org>;bmoody@nrcps.org <bmoody@nrcps.org>;
 jmorgan@nrcps.org <jmorgan@nrcps.org>;jspeer@nrcps.org <jspeer@nrcps.org>;tmitchell@npsok.org
 <tmitchell@npsok.org>;dstewart@npsok.org <dstewart@npsok.org>;ctanner@npsok.org <ctanner@npsok.org>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Kelly Freeman

Mineo

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:35 AM
To: steve@ajb-cpas.com; lindsay.roman@cachepts.org; shelley.heidebrecht@cachepts.org; Lindsay.Roman@cachepts.org; corey.holland@cachepts.org; tammie.reynolds@cachepts.org; chad.hance@cachepts.org; chad.hance@cachepts.org; steve@ajb-cpas.com; jahigdon@chatty.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; jeffj.ocas@gmail.com; btehauno@comancheacademy.com; jeffj.ocas@gmail.com; dfratello@comancheacademy.com; brooke@elginps.net; cglover@elginps.net; brooke@elginps.net; nmeraz@elginps.net; bscott@fletchersschools.org; cambrose@fletchersschools.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; comcotreasurer@yahoo.com; mwelsh@flowermound.k12.ok.us; mwelsh@flowermound.k12.ok.us; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; DARREL_AJB@YAHOO.COM; PMCLAIN@GERONIMO.K12.OK.US; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; penningtonc@bishop.k12.ok.us; phyllis.mahaffay@indiahomaps.org; phyllis.mahaffay@indiahomaps.org; don.wise@indiahomaps.org; lance.gibbs@lawtonps.org; sself@lawtonps.org; lance.gibbs@lawtonps.org; kevin.hime@lawtonps.org; rbridges@sterling.k12.ok.us; lking@sterling.k12.ok.us; rbridges@sterling.k12.ok.us; jpinkston@sterling.k12.ok.us; hplatt@bigpasture.org; acontreras@bigpasture.org; acontreras@bigpasture.org; ncurry@bigpasture.org; lwhitecotton@temple.k12.ok.us; bsides@temple.k12.ok.us; bsides@temple.k12.ok.us; rbatt@temple.k12.ok.us; bgsides@waltersps.org; bksetzer@waltersps.org; bgsides@waltersps.org; jldedmon@waltersps.org; pgeren@neok.com; dbehler@bluejacket.k12.ok.us; dbehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; cbogle@ketchumwarriors.com; kdowning@ketchumwarriors.com; cbogle@ketchumwarriors.com; jtaylor@ketchumwarriors.com; rankinrj@vinitahornets.com; meeksmj@vinitahornets.com; wagnerka@vinitahornets.com; grimmekd@vinitahornets.com; mwoolfolk@welchwildcats.net; mstines@welchwildcats.net; mstines@welchwildcats.net; jramsey@welchwildcats.net; lh_daugherty@yahoo.com; anichols@whiteoakschool.net; anichols@whiteoakschool.net; rmcpadden@whiteoakschool.net; dshanks@allenbowden.org; s-weems@allenbowden.k12.ok.us; dshanks@allenbowden.org; csmith@allenbowden.org; k-mason@allenbowden.k12.ok.us; dadame@bristow.k12.ok.us; lhallman@bristow.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; afrench@adpcnet.com; scampbell@depew.k12.ok.us; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; ldorsey@drumright.k12.ok.us; bmarrs@drumright.k12.ok.us; bmarrs@drumright.k12.ok.us; adavis@drumright.k12.ok.us; afrench@adpcnet.com; emcdaniel@gypsy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; perkinsk@kellyvilleschools.org; herringk@kellyvilleschools.org; jpierce@kellyvilleschools.org; perkinsk@kellyvilleschools.org; jpierce@kellyvilleschools.org; ksmith@kiefer.k12.ok.us; kmiller@kiefer.k12.ok.us; kmiller@kiefer.k12.ok.us; rshaw@kiefer.k12.ok.us; kbacon1956@sbcglobal.net; svandervort@lonestar.k12.ok.us; svandervort@lonestar.k12.ok.us; thale@lonestar.k12.ok.us; sequirak@mannford.k12.ok.us; haskinsr@mannford.k12.ok.us; haskinsr@mannford.k12.ok.us; spradlink@mannford.k12.ok.us; jayj.ocas@gmail.com; lbazille@moundsp.com; jayj.ocas@gmail.com; dsmith@moundsp.com; jayj.ocas@gmail.com; progers@oilton.k12.ok.us; jpurvis@oilton.k12.ok.us; jpurvis@oilton.k12.ok.us; sarapitts@yale.k12.ok.us; mculbreath@olive.k12.ok.us;

To:

mculbreath@olive.k12.ok.us; rnickell@olive.k12.ok.us; debcj8@gmail.com;
thamilton@prettywater.k12.ok.us; thamilton@prettywater.k12.ok.us;
jtaylor@prettywater.k12.ok.us; kttrones@sapulpaps.org; dellis@sapulpaps.org;
kttrones@sapulpaps.org; rarmstrong@sapulpaps.org; awatkins@arapaho.k12.ok.us;
gmcgolden@arapaho.k12.ok.us; gmcgolden@arapaho.k12.ok.us;
jedelen@arapaho.k12.ok.us; donna.warnick@clintonokschools.org;
glena.burke@clintonokschools.org; donna.warnick@clintonokschools.org;
tyler.bridges@clintonokschools.org; adickey@thomas.k12.ok.us;
lsyemore@thomas.k12.ok.us; lsyemore@thomas.k12.ok.us;
rfriesen@thomas.k12.ok.us; rmorgan@wpsok.org; coconnor@wpsok.org;
rmorgan@wpsok.org; jhenderson@wpsok.org; nnewcomb@cleora.net;
lpilkinton@cleora.net; lpilkinton@cleora.net; nnewcomb@cleora.net;
kguthrie@cleora.net; suzy@colcordschools.com; cshelley@colcordschools.com;
cshelley@colcordschools.com; bsimmons@colcordschools.com;
gcannon@ridgerunners.net; tbauer@ridgerunners.net; latkinson@ridgerunners.net;
pndodson@ridgerunners.net; mistyosburn@jayps.org; debbiewolf@jayps.org;
mistyosburn@jayps.org; leannbarnwell@jayps.org; BETTY@KANSASPS.COM;
L KING@KANSASPS.COM; L KING@KANSASPS.COM; CORY@KANSASPS.COM;
kdudley@sbcglobal.net; mscott@sstelco.com; kdudley@sbcglobal.net;
billyt@sstelco.com; kdudley@sbcglobal.net; jlhobbs@sbcglobal.net;
dbennett@leachschool.net; dbennett@leachschool.net; jreynolds@leachschool.net;
kdudley@sbcglobal.net; kdudley@sbcglobal.net; tkaiser@moseleyschool.com;
hcobb@sbcglobal.net; machele@moseleyschool.com; charlene@moseleyschool.com;
kdudley@sbcglobal.net; chandra@oaksschools.com; chandra@oaksschools.com;
bdavis@oaksschools.com; psmart@seiling.k12.ok.us; gholsapple@seiling.k12.ok.us;
psmart@seiling.k12.ok.us; ggregory@seiling.k12.ok.us; aellis@taloga.k12.ok.us;
mseal@taloga.k12.ok.us; mcusack@taloga.k12.ok.us; mcusack@taloga.k12.ok.us;
carnold@vicischools.k12.ok.us; bjennings@vicischools.k12.ok.us;
carnold@vicischools.k12.ok.us; cnelson@vicischools.k12.ok.us;
jplymesser@arnett.k12.ok.us; mmcmurphy@arnett.k12.ok.us;
jplymesser@arnett.k12.ok.us; sfriesen@arnett.k12.ok.us; dperrin@fargo.k12.ok.us;
jessica.coen@fargo.k12.ok.us; dperrin@fargo.k12.ok.us; mjones@fargo.k12.ok.us;
steve@ajb-cpas.com; akelln@shattuck.k12.ok.us; jshepherd@shattuck.k12.ok.us;
rtbullard@shattuck.k12.ok.us; dgrebe@chisolm.k12.ok.us; ashaw@chisholm.k12.ok.us;
ashaw@chisholm.k12.ok.us; ddarrow@chisholm.k12.ok.us; jkuykendall@cdwildcats.com;
awicker@cdwildcats.com; awicker@cdwildcats.com; dsharp@cdwildcats.com;
lmiller@drummond.k12.ok.us; king@drummond.k11.ok.us;
lmiller@drummond.k12.ok.us; jjohnson@drummond.k12.ok.us;
jjohnson@drummond.k12.ok.us; jlmiller@enidk12.org;
sjrobinson@enidk12.org; sjrobinson@enidk12.org; cashiever@enidk12.org;
dgfloyd@enidk12.org; sec@garber.k12.ok.us; tbooth@garber.k12.ok.us;
tbooth@garber.k12.ok.us; dtorrey@garber.k12.ok.us; faroncpa@sbcglobal.net;
craigv@kremlin.k12.ok.us; craigv@kremlin.k12.ok.us; pattonj@kremlin.k12.ok.us;
jkuykendall@cdwildcats.com; dschwandt@ppv.k12.ok.us; dschwandt@ppv.k12.ok.us;
bkoontz@ppv.k12.ok.us; afrench@adpcnet.com; marisabetchan@waukomis.k12.ok.us;
marisabetchan@waukomis.k12.ok.us; davidbrewer@waukomis.k12.ok.us; darrel@ajb-
cpas.com; fwright@ecpbadgers.com; fwright@ecpbadgers.com;
sriddle@ecpbadgers.com; theresa@lindsay.k12.ok.us; arussell@lindsay.k12.ok.us;
dhines@lindsay.k12.ok.us; ckarpe@lindsay.k12.ok.us; dhouse@maysville.k12.ok.us;
hivey@maysville.k12.ok.us; dhouse@maysville.k12.ok.us;
shildebrand@maysville.k12.ok.us; johnp@pvnational.com; mwebster@paoli.k12.ok.us;
mwebster@paoli.k12.ok.us; dmorris@paoli.k12.ok.us; john@pvnational.com;
lcarson@pvps.us; lcarson@pvps.us; mmartin@pvps.us; phelm@stratford.k12.ok.us;

To: mclark@stratford.k12.ok.us; mclark@stratford.k12.ok.us;
mblackburn@stratford.k12.ok.us; johnp@pvnational.com; lprewitt@whitebead.net;
lprewitt@whitebead.net; sthompson@whitebead.net; steve@ajb-cpas.com;
rmoore@wynnewood.k12.ok.us; rmoore@wynnewood.k12.ok.us;
tsimpson@wynnewood.k12.ok.us; djohnston@alex.k12.ok.us; bvenable@alex.k12.ok.us;
bvenable@alex.k12.ok.us; kweldon@alex.k12.ok.us; steve@ajb-cpas.com;
mtharp@amoschools.org; mtharp@amoschools.org; jparker@amoschools.org;
rlavelle@bridgecreek.k12.ok.us; jmathies@bridgecreek.k12.ok.us;
jmathies@bridgecreek.k12.ok.us; dmorrow@bridgecreek.k12.ok.us;
vgassaway@chickasha.k12.ok.us; tsimon@chickasha.k12.ok.us;
jstegman@chickasha.k12.ok.us; rcroslin@chickasha.k12.ok.us; darrel_ajb@yahoo.com;
nherndon@friend.k12.ok.us; nherndon@friend.k12.ok.us; jjerman@friend.k12.ok.us;
Darrel_ajb@yahoo.com; lwittenbach@middleberg.k12.ok.us;
lwittenbach@middleberg.k12.ok.us; jread@middleberg.k12.ok.us;
darrel_ajb@yahoo.com; jmorris@minco.k12.ok.us; jmorris@minco.k12.ok.us;
ksims@minco.k12.ok.us; darrel_ajb@yahoo.com; stephanie.clanton@ninnekah.k12.ok.us;
stephanie.clanton@ninnekah.k12.ok.us; ashley.davis@ninnekah.k12.ok.us; darrel@ajb-
cpas.com; kharris@pioneer8.k12.ok.us; kharris@pioneer8.k12.ok.us;
tharrison@pioneer8.k12.ok.us; darrel_ajb@yahoo.com; dhale@rushsprings.k12.ok.us;
dhale@rushsprings.k12.ok.us; rburch@rushsprings.k12.ok.us;
sgarrett@tuttleschools.info; mcorley@tuttleschools.info; sgarrett@tuttleschools.info;
ksinor@tuttleschools.info; tboyer@verdenschools.org; jwhitley@verdenschools.org;
jwhitley@verdenschools.org; medwards@verdenschools.org; mmetcalf@dclak12.org;
caldrich@dclak12.org; caldrich@dclak12.org; bregier@dclak12.org;
cheris@medford.k12.ok.us; lprzybylski@medford.k12.ok.us;
lprzybylski@medford.k12.ok.us; tlocke@medford.k12.ok.us; sdavis@pondcreek-
hunter.k12.ok.us; mkimmell@pondcreek-hunter.k12.ok.us; mkimmell@pondcreek-
hunter.k12.ok.us; thopkins@granite.k12.ok.us; scallahan@granite.k12.ok.us;
thopkins@granite.k12.ok.us; mberry@granite.k12.ok.us;
kristie.clark@mangum.k12.ok.us; susan.kyle@mangum.k12.ok.us;
susan.kyle@mangum.k12.ok.us; shane.booth@mangum.k12.ok.us;
dlewis@hollis.k12.ok.us; hgollihare@hollis.k12.ok.us; dlewis@hollis.k12.ok.us;
hgollihare@hollis.k12.ok.us; jmcqueen@hollis.k12.ok.us; mrohrer@buffalo.k12.ok.us;
kharland@buffalo.k12.ok.us; kharland@buffalo.k12.ok.us; dspradlin@buffalo.k12.ok.us;
abryant@laverne.12.ok.us; bradt_a@laverne.k12.ok.us; bradt_a@laverne.k12.ok.us;
allen_k@laverne.k12.ok.us; pejones@keota.k12.ok.us; lsutter@keota.k12.ok.us;
jlsmith@keota.k12.ok.us; tmorris@keota.k12.ok.us; annwade29@gmail.com;
sjoyner@kinta.k12.ok.us; sjoyner@kinta.k12.ok.us; pdeville@kinta.k12.ok.us;
pdeville@kinta.k12.ok.us; pdeville@kinta.k12.ok.us;
pam.mcmillin@mccurtainschools.org; teri.cooper@mccurtainschools.org;
teri.cooper@mccurtainschools.org; deward.palmer@mccurtainschools.org;
jhamlin@stiglerps.com; lhamlin@stiglerps.com; lhamlin@stiglerps.com;
dmorgan@stiglerps.com; ACOPLN@WHITEFIELD.K12.OK.US;
KLEIRD@WHITEFIELD.K12.OK.US; KLEIRD@WHITEFIELD.K12.OK.US;
SSHEPHERD@WHITEFIELD.K12.OK.US; fadamson@calvin.k12.ok.us;
cthronbury@calvin.k12.ok.us; fadamson@calvin.k12.ok.us;
jwinningham@calvin.k12.ok.us; kmoore@graham-dustin.k12.ok.us; jcornwell@graham-
dustin.k12.ok.us; jcornwell@graham-dustin.k12.ok.us; cbuesser@graham-
dustin.k12.ok.us; OKELLEYPEG@HOLDENVILLE.K12.OK.US;
CRYSTALSHERRY@HOLDENVILLE.K12.OK.US; OKELLEYPEG@HOLDENVILLE.K12.OK.US;
rdavenport@holdenville.k12.ok.us

Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman

Financial Specialist OCAS / Auditing
Financial Accounting / OCAS
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 521-2349

Certify the OCAS data.

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Tue 10/3/2023 12:53 PM

To:Jeanna Morris <jmorris@minco.k12.ok.us>;Jeanna Morris <jmorris@minco.k12.ok.us>;ksims@minco.k12.ok.us
<ksims@minco.k12.ok.us>;Darrel Johnston, CPA <darrel_ajb@yahoo.com>

The district has not certified the OCAS data. Please certify.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

Re: [EXTERNAL] Re: FY23 OCAS Data Review - Minco 26I002

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Sun 10/1/2023 8:36 PM

To:ksims@minco.k12.ok.us <ksims@minco.k12.ok.us>

The OCAS Data is ready to be certified. If the data needs to be re-opened the request must come from the Superintendent.

REMINDERS:

OCAS Data: If Reopened after Certified

- **If changes are made to the district's in-house accounting system data the data must be unlocked and uploaded again. No changes to the in-house system or OCAS data can be made after December 1.**
- **Cannot be reopened after December 1. No Changes.**
- **If re-opened between October 1- December 1**
 - Upon good cause demonstrated, between October 1 and December 1, a school district or charter school may appeal, in writing, to the State Department of Education for additional changes to the data. For purposes of this Subsection, "good cause" means that a miscalculation was made or that relevant data was omitted from the previously certified submission.
 - Must be Superintendent Certified by December 1. No exceptions.

Estimate of Needs – Please Notify Me Once Uploaded

- Due by October 1, in Excel version. (EONs tab only seen by the superintendent).
- The district could receive a deficiency from Accreditation if not received with signature pages (by the district local board) by due date.
- The Estimate of Needs balance sheets should match your data.
- Only needs to be signed by the district's local board.
- Keep a copy for the district to upload to the SDE on the Estimate of Needs tab.
- Signature pages should be notarized and uploaded in PDF format.
- Please name the file with:
 - Districts Name
 - FY
 - EONs
 - No special characters are accepted

Audit

- Due by March 31, 2024
- The district could receive a deficiency from Accreditation if not received by due date..

Please print the following reports for your records:

District Review Sheet

District Check Report

District Revenue Report

District Expenditure Report

OCAS Compared to State Aid Allocations (this will give you the district carryover amounts)

District Maintenance of Effort Special Ed

Excess Cost Report 2014 and Later by District

Administrative Cost Details

Federal Determination Letter

OCAS Child Nutrition Comparison (this will give you the district carryover amounts)

All financial information is posted to the SDE Transparency Site.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Sent: Monday, August 14, 2023 8:10 AM
To: ksims@minco.k12.ok.us <ksims@minco.k12.ok.us>
Subject: Re: [EXTERNAL] Re: FY23 OCAS Data Review - Minco 26I002

yes, it looks go to me, if it looks good to you.

Respectfully,

Pam Honeysuckle
Financial Specialist

Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



From: Kevin Sims <ksims@minco.k12.ok.us>
Sent: Friday, August 11, 2023 8:15 AM
To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Subject: Re: [EXTERNAL] Re: FY23 OCAS Data Review - Minco 261002

Pam,
We have NO estopped warrants (#5). We have reviewed all the reports and they look accurate to us. We are ready to lock down the OCAS. Is it okay to do so?
Thank you,
Kevin Sims
Minco Public Schools Superintendent
405-352-4867(work) 405-556-0389(cell)

On Fri, Aug 11, 2023 at 7:49 AM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
hi Jeanna & Kevin,

I'm reaching out to find out where you all are at on the data, I know you all are busy with the start of school. If you have any questions please call me. Looks like all I am waiting on is responses for the following.

- **Estimate of Needs Due – Deadline REMINDER: October 1**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

- **Audit Deadline REMINDER:**

According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

Just making sure you know the EONs & audit deadline on the above.

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?

Just making sure the district entered all estopped and lapsed appropriations. If the data and the EONs don't match the district will be required to open the OCAS data up and correct.

No Child Left Behind (ESSA) If this increases/decreases 20% ask the district to check
Special Education
Excess Cost
Administrative Costs

Just making sure these reports have been looked at and you are in agreement with them.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Jeanna Morris <jmorris@minco.k12.ok.us>
Sent: Tuesday, August 1, 2023 2:48 PM
To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Subject: [EXTERNAL] Re: FY23 OCAS Data Review - Minco 261002

Good afternoon Pam,

I am trying to work on this correction and I have a few questions, I am the one who does the OCAS reports, but most of the time our Supt. fixes or answers the questions you have. He is out of the office I am a little lost, if you have time to call me and help me through a few things that would be most helpful. 405-352-4867 ext 401

Thank you

On Thu, Jul 20, 2023 at 3:02 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
Hi all,

I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**

- **Superintendent Coding: #4 on the excel review sheet**

Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Heather.Young@sde.ok.gov a copy of the Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding. Please cc: on the initial correspondence, not having this will slow the district OCAS review down.

Superintendent Salary Comparison			7/20/2023
Minco	OCAS	SPR	Difference OCAS - SPR
110 Regular Certified Salaries	\$ 118,000.00	\$ 118,000.00	\$ -
116 TRS Offset for Certified Staff	\$ 1,410.53	\$ 1,411.00	\$ (0.47)
171 Bonus for Certified Staff	\$ 1,500.00	\$ 1,500.00	\$ -
192 Extra Duty	\$ 4,750.00	\$ 875.00	\$ 3,875.00
197 Professional Dues	\$ 875.00	\$ 4,750.00	\$ (3,875.00)
213 Health and Accident Insurance -	\$ 7,537.08	\$ 7,537.00	\$ 0.08
251 Retirement - District-Paid -	\$ 8,396.00	\$ 8,396.00	\$ -

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?

- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**

This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.

OCAS/SPR Comparison Report

FY2023

26 GRADY

I002 MINCO

OCAS Expenditure Data			SPR Details			Difference
Job Class	Object Code	Expended	Job Class	Pay Type	Salary	
		0.00	601	332	2,276.00	-2,276.00
		0.00	614	332	2,276.00	-2,276.00
108	110	9,000.00	108	110	4,500.00	4,500.00
108	192	19,921.00	108	192	24,421.00	-4,500.00
115	110	118,000.00	115	110	118,000.00	0.00
115	116	1,410.53	115	116	1,411.00	-0.47
115	171	1,500.00	115	171	1,500.00	0.00
115	192	4,750.00	115	192	875.00	3,875.00
115	197	875.00	115	197	4,750.00	-3,875.00
115	213	7,537.08	115	213	7,537.00	0.08
115	251	8,396.00	115	251	8,396.00	0.00

- **State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**

State Project balances from FY22 are not identified as part of the beginning fund balances in FY23 (333 see below). Please correct. See project code ending balances. These amounts should be entered as 6110 for FY23.

CoDist Code: 26I002

Oklahoma State Department of Education

5/15/2023 11:58:35 AM

MINCO

Financial Accounting

FY22 Carryover Balances by Fund and Project

Fund	Project Code	Program Code	Revenue	Expenditure	Difference
11	000		\$7,099,299.43	\$5,003,258.89	\$2,096,040.54
11	333		\$46,376.83	\$11,976.04	\$34,400.79

- **FY23 State Project Codes are Over coded: #13 on the excel review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

CoDist Code: 261002
MINCO

Oklahoma State Department of Education
Financial Accounting

7/20/2023 1:47:02 PM

OCAS Compared To State Aid Allocation (Year: 2023)

Project Code	Source Code	State Aid		OCAS Reporting	
		Allocations	Payments	Revenue	Expense
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	364,252.59	364,252.59	364,252.59	0.00
317 DRIVER ED	3440 DRIVER EDUCATION	1,897.50	1,897.50	1,897.50	6,367.15
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	5,019.12	5,019.12	5,019.12	6,685.36
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	23,331.87	23,331.87	23,331.87	21,553.45
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	36,493.11	36,493.11	36,493.11	63,612.81

- **The OCAS revenue does not match the State Aid payments: #14**
Districts revenue data should match state Payments. Please correct. District can view this under District reports "OCAS Compared to State Aid Allocations".
- **There are encumbrances using State Funds: #15 on the excel review sheet.**
District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.
- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**
The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison							
Description		CFDA i	Proje	Total OCA\$	GMS	Difference	Notes to the District
Title IV, Part B, 21st Century Community Learning Centers.		84.287	553	\$ 143,081.48	\$ 117,007.10	\$ 26,054.38	Does the district have an outstanding claim?

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- **MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **MOE Special Ed: # 19 on the excel review sheet**

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost: # 20 on the excel review sheet.**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later By District**”. If the district uploads new information this report will repopulate.

- **Administrative Cost: # 24 on the excel review sheet**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

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Jeanna Morris
Minco Schools
405-352-4867 ext. 401
jmorris@minco.k12.ok.us



Re: [EXTERNAL] Minco ISD personnel correction 2022-23

Heather Young <Heather.Young@sde.ok.gov>

Wed 8/2/2023 2:16 PM

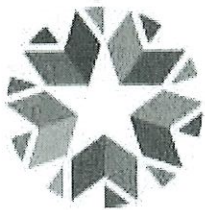
To: Jeanna Morris <jmorris@minco.k12.ok.us>

Cc: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Your corrections have been made.

Heather Young, SHRM-CP

School Personnel Records
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 215
Oklahoma City, OK 73105
(405) 521-3360



OKLAHOMA
Education

From: Jeanna Morris <jmorris@minco.k12.ok.us>

Sent: Tuesday, August 1, 2023 5:28 PM

To: Heather Young <Heather.Young@sde.ok.gov>

Cc: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Subject: [EXTERNAL] Minco ISD personnel correction 2022-23

Heather,

Please find attached a correction for our personnel report that does not match OCAS. In transferring the object codes from my job/salary benefit summary I put object codes in the incorrect duties on the personnel report. It is correct on our financial side.

Please let me know if I need to do something different.

Thank you,

--

Jeanna Morris

Minco Schools

405-352-4867 ext. 401

jmorris@minco.k12.ok.us



FY23 OCAS Data Review - Minco 261002

Pam Honeysuckle

Thu 7/20/2023 3:00 PM

To: Jeanna Morris <jmorris@minco.k12.ok.us>; ksims@minco.k12.ok.us <ksims@minco.k12.ok.us>; Darrel Johnston, CPA <darrel_ajb@yahoo.com>

📎 3 attachments (210 KB)

Minoc OCAS Data Review Sheet.xlsx; ESSA MOE.pdf; SPR Data Correction Request.pdf;

Hi all,

I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Superintendent Coding: #4 on the excel review sheet**
Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Heather.Young@sde.ok.gov a copy of the Job Salary & Benefit Summary Report

(Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding. Please cc: on the initial correspondence, not having this will slow the district OCAS review down.

Superintendent Salary Comparison			7/20/2023
Minco	OCAS	SPR	Difference OCAS - SPR
110 Regular Certified Salaries	\$ 118,000.00	\$ 118,000.00	\$ -
116 TRS Offset for Certified Staff	\$ 1,410.53	\$ 1,411.00	\$ (0.47)
171 Bonus for Certified Staff	\$ 1,500.00	\$ 1,500.00	\$ -
192 Extra Duty	\$ 4,750.00	\$ 875.00	\$ 3,875.00
197 Professional Dues	\$ 875.00	\$ 4,750.00	\$ (3,875.00)
213 Health and Accident Insurance -	\$ 7,537.08	\$ 7,537.00	\$ 0.08
251 Retirement - District-Paid -	\$ 8,396.00	\$ 8,396.00	\$ -

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?
- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.

Oklahoma State Department of Education 7/20/2023
OCAS/SPR Comparison Report
FY2023

26 GRADY			I002 MINCO			
OCAS Expenditure Data			SPR Details			
Job Class	Object Code	Expended	Job Class	Pay Type	Salary	Difference
		0.00	601	332	2,276.00	-2,276.00
		0.00	614	332	2,276.00	-2,276.00
108	110	9,000.00	108	110	4,500.00	-4,500.00
108	192	19,921.00	108	192	24,421.00	-4,500.00
115	110	118,000.00	115	110	118,000.00	0.00
115	116	1,410.53	115	116	1,411.00	-0.47
115	171	1,500.00	115	171	1,500.00	0.00
115	192	4,750.00	115	192	875.00	-3,875.00
115	197	875.00	115	197	4,750.00	-3,875.00
115	213	7,537.08	115	213	7,537.00	0.08
115	251	8,396.00	115	251	8,396.00	0.00

- **State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**

State Project balances from FY22 are not identified as part of the beginning fund balances in FY23 (333 see below). Please correct. See project code ending balances. These amounts should be entered as 6110 for FY23.

CoDist Code: 261002
MINCO

Oklahoma State Department of Education
Financial Accounting

5/15/2023 11:58:35 AM

FY22 Carryover Balances by Fund and Project

Fund	Project Code	Program Code	Revenue	Expenditure	Difference
11	000		\$7,099,299.43	\$5,003,258.89	\$2,096,040.54
11	333		\$46,376.83	\$11,976.04	\$34,400.79

- **FY23 State Project Codes are Over coded: #13 on the excel review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

CoDist Code: 261002
MINCO

Oklahoma State Department of Education
Financial Accounting

7/20/2023 1:47:02 PM

OCAS Compared To State Aid Allocation (Year: 2023)

Project Code	Source Code	State Aid		OCAS Reporting	
		Allocations	Payments	Revenue	Expense
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	364,252.59	364,252.59	364,252.59	0.00
317 DRIVER ED	3440 DRIVER EDUCATION	1,897.50	1,897.50	1,897.50	6,367.15
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	5,019.12	5,019.12	5,019.12	6,685.36
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	23,331.87	23,331.87	23,331.87	21,553.45
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	36,493.11	36,493.11	36,493.11	63,612.81

- **The OCAS revenue does not match the State Aid payments: #14**
Districts revenue data should match state Payments. Please correct. District can view this under District reports "OCAS Compared to State Aid Allocations".
- **There are encumbrances using State Funds: #15 on the excel review sheet.**
District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.
- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison							
District Name: Minco						7/20/2023	
County/District 261002							
Description	CFDA i	Proje	Total OCAS i	GMS	Difference i	Notes to the District	
Title IV, Part B, 21st Century Community Learning Centers	84.287	553	\$ 143,061.48	\$ 117,007.10	\$ 26,054.38	Does the district have an outstanding claim?	

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
 Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- MOE Special Ed: # 19 on the excel review sheet**
 Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- Excess Cost: # 20 on the excel review sheet.**
 Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later By District**”. If the district uploads new information this report will repopulate.
- Administrative Cost: # 24 on the excel review sheet**
 Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
 Financial Specialist
 Financial Accounting / OCAS / Auditing
 Oklahoma State Department of Education

PAOLI PUBLIC SCHOOLS

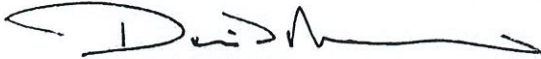
P O BOX 278
PAOLI OK 73074
PHONE: 405-484-7336
FAX: 405-484-7268

01-17-2024

To: Oklahoma State Board of Education

I am writing a letter requesting a waiver for the following: In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1 (which we did). The submission shall also be certified by the district superintendent or head of charter school no later than September 30. Due to illness and not being at work our data was not certified until Tuesday, October 3, 2023. If you can grant Paoli Public School a waiver, I can assure you that this will not happen again.

Thank you for your consideration,



David Morris
Paoli School Supt.
Cell # 405-444-1883

[EXTERNAL] Re: FY23 OCAS Deadline Penalty - Paoli

David Morris <dmorris@paoli.k12.ok.us>

Wed 1/17/2024 9:34 AM

To:Katherine Black <Katherine.Black@sde.ok.gov>

📎 1 attachments (398 KB)

Paoli OCAS waiver request 2023.pdf;

Mrs. Black

Thank you for your help this morning on the phone. I have never had to request a waiver for OCAS before. We went back and looked at the calendar and figured out that I was actually out of the office on Monday, October 2nd with an illness. I have attached a letter requesting a waiver to this email. Please let me know if I need to make any changes.

Thank you,
David Morris
Paoli School Supt.
Cell # 405-444-1883

On Tue, Jan 9, 2024 at 12:52 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Paoli Public School:

- Did not lock its submission until_____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until_____

Accordingly, State Aid will be reduced by **\$401.73**.

The State Board of Education has the authority to waive this penalty “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." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Deadline Penalty - Paoli

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:23 AM

To: dmorris@paoli.k12.ok.us <dmorris@paoli.k12.ok.us>; mwebster@paoli.k12.ok.us <mwebster@paoli.k12.ok.us>

Superintendent Morris,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo**From:** Katherine Black**Sent:** Tuesday, January 9, 2024 12:52 PM**To:** dmorris@paoli.k12.ok.us <dmorris@paoli.k12.ok.us>; mwebster@paoli.k12.ok.us <mwebster@paoli.k12.ok.us>**Subject:** FY23 OCAS Deadline Penalty - Paoli

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Paoli Public School:

Did not lock its submission until _____

Did not certify its submission until October 3, 2023

[] Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$401.73**.

The State Board of Education has the authority to waive this penalty "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." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Review and FY24 OCAS Manual

Paoli

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:33 PM

To: Jamie Cargill <jamiecargill@oakgrove.k12.ok.us>; Steven Cundiff <stevecundiff@hotmail.com>; kmiller@oakgrove.k12.ok.us <kmiller@oakgrove.k12.ok.us>; mmartinez@oakdale.org <mmartinez@oakdale.org>; Steve Huff <stevehuff@cox.net>; bdavis@oaksschools.com <bdavis@oaksschools.com>; Kevin Dudley <kdudley@sbcglobal.net>; chandra@oaksschools.com <Chandra@oaksschools.com>; Jennifer Purvis <jpurvis@oilton.k12.ok.us>; progers@oilton.k12.ok.us <progers@oilton.k12.ok.us>; REHERMANT@OKARCHE.K12.OK.US <REHERMANT@OKARCHE.K12.OK.US>; JOSH SUMRALL <sumrallj@okarcheschools.org>; hcagle@okayps.org <hcagle@okayps.org>; khancock@okayps.org <khancock@okayps.org>; phiseley@okayps.org <phiseley@okayps.org>; cbrewster@santafesouth.org <cbrewster@santafesouth.org>; igonzalez@santafesouth.org <igonzalez@santafesouth.org>; Gayle Mize <gmize@hfaaokc.org>; Taylor Stanton <TStanton@hfaaokc.org>; Kara Babbit <kara.babbit@integrisok.com>; Becky Kime <becky.kime@wvacademy.com>; Darius Kirk <dkirk@kipptulsa.org>; Evangelina Young <eyoung@kippokc.org>; eburghardt@okeene.k12.ok.us <eburghardt@okeene.k12.ok.us>; mjinkens <mjinkens@okeene.k12.ok.us>; Kristi Kraft <kkraft@okeene.k12.ok.us>; April Erdman <aerdman@okemahk12.com>; rl Vick <rlvick@okemahk12.com>; Angie Warren <awarren@okemahk12.com>; smcdaniel@okcps.org <smcdaniel@okcps.org>; Shannon Meeks <smeeks@okcps.org>; mawaldrip@okcps.org <mawaldrip@okcps.org>; melgregory <melgregory@okca.connectionsacademy.org>; Karrie Kerns <karriek@okunion.k12.ok.us>; shallett@okunion.k12.ok.us <shallett@okunion.k12.ok.us>; btaylor@okunion.k12.ok.us <btaylor@okunion.k12.ok.us>; rbellah@okvirtual.org <rbellah@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; Elda Walker <Elda.Walker@oja.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; jgrimmatt@okmulgeeps.com <jgrimmatt@okmulgeeps.com>; sbranan@oktahaschool.com <sbranan@oktahaschool.com>; Oktaha <jneedham@oktahaschool.com>; Michelle Culbreath <mculbreath@olive.k12.ok.us>; rnickell@olive.k12.ok.us <rnickell@olive.k12.ok.us>; rmhazel@olustee.k12.ok.us <rmhazel@olustee.k12.ok.us>; Tricia Latham <tricia.latham@tlathamcpa.com>; janicereynolds@olustee.k12.ok.us <janicereynolds@olustee.k12.ok.us>; cindy.lovelace@oologah.k12.ok.us <cindy.lovelace@oologah.k12.ok.us>; Breanna Rogers <breanna.rogers@oologah.k12.ok.us>; david.wilkins@oologah.k12.ok.us <david.wilkins@oologah.k12.ok.us>; Freida Burgess <burgess6803@gmail.com>; Freida Burgess <burgess6803@gmail.com>; stefannie@adpcnet.com <stefannie@adpcnet.com>; dianneroberts580@gmail.com <dianneroberts580@gmail.com>; Amy Kilgore <akilgore@osageelementary.com>; Lisa Muller <lmuller@osageelementary.com>; cosburn@osageelementary.com <cosburn@osageelementary.com>; jlay070473@gmail.com <jlay070473@gmail.com>; principal@osagehills.k12.ok.us <principal@osagehills.k12.ok.us>; krobenson@osagehills.k12.ok.us <krobenson@osagehills.k12.ok.us>; renee.atkinson@owassops.org <renee.atkinson@owassops.org>; margaret.coates@owassops.org <margaret.coates@owassops.org>; phillip.storm@owassops.org <phillip.storm@owassops.org>; Sherri Lee <sfipps@paden.k12.ok.us>; rmartin@paden.k12.ok.us <rmartin@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; brittneydawkins <brittneydawkins@panama.k12.ok.us>; sueskelton@panama.k12.ok.us <sueskelton@panama.k12.ok.us>; dustywalden@panama.k12.ok.us <dustywalden@panama.k12.ok.us>; denise.cook@panolabearcats.org <denise.cook@panolabearcats.org>; bryan.deatherage@panolabearcats.org <bryan.deatherage@panolabearcats.org>; David Harp <dharp74804@gmail.com>; **David Morris <dmorris@paoli.k12.ok.us>**; John Pratt <johnp@pvnational.com>; **Marilyn Webster <mwebster@paoli.k12.ok.us>**; Lindsey Carson <lcarson@pvps.us>; davidcash@pawhuskadistrict.org <davidcash@pawhuskadistrict.org>; Elizabeth Hembree <elizabethhembree@pawhuskadistrict.org>; Tina McCosar <tinamccosar@pawhuskadistrict.org>; tina.ardrey@pawnee.k12.ok.us <tina.ardrey@pawnee.k12.ok.us>; Cheryl Ryan <cheryl.ryan@pawnee.k12.ok.us>; stacy.womack@pawnee.k12.ok.us <stacy.womack@pawnee.k12.ok.us>; Roberta Jackson <rjackson@peavinepanthers.net>; Tonya Kimble <tkimble@peavinepanthers.net>; tbarrows@peckham.k12.ok.us <tbarrows@peckham.k12.ok.us>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Steve Blasingame <steve@ajb-cpas.com>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Audra Mason <amason@peckham.k12.ok.us>; jdecker@peckham.k12.ok.us <jdecker@peckham.k12.ok.us>; John Cox <jcox@peggs.k12.ok.us>; jlewis <jlewis@peggs.k12.ok.us>; heather@peggs.k12.ok.us <heather@peggs.k12.ok.us>; Jenny Durnal <jdurnal@p-t.k12.ok.us>; lfleming@perry.k12.ok.us <lfleming@perry.k12.ok.us>; Berva Weaver <bweaver@perry.k12.ok.us>; sanja.cook@piedmontschools.org <sanja.cook@piedmontschools.org>; tammy.kuchera@piedmontschools.org <tammy.kuchera@piedmontschools.org>; Drew.Eichelberger@piedmontschools.org <Drew.Eichelberger@piedmontschools.org>; kharris@pioneer8.k12.ok.us <kharris@pioneer8.k12.ok.us>; tharrison@pioneer8.k12.ok.us <tharrison@pioneer8.k12.ok.us>; bkoontz@ppv.k12.ok.us <bkoontz@ppv.k12.ok.us>; dschwandt@ppv.k12.ok.us <dschwandt@ppv.k12.ok.us>; paulacrawford@crawfordconsult.net <paulacrawford@crawfordconsult.net>; cgraham@pittsburg.k12.ok.us <cgraham@pittsburg.k12.ok.us>; tjones@plainview.k12.ok.us <tjones@plainview.k12.ok.us>; ksmart@plainview.k12.ok.us <ksmart@plainview.k12.ok.us>;

strickerk@plainview.k12.ok.us <strickerk@plainview.k12.ok.us>;croper@pgs.k12.ok.us <croper@pgs.k12.ok.us>;
 jbrittain@pocolaschools.org <jbrittain@pocolaschools.org>;rcox@pocolaschools.org <rcox@pocolaschools.org>;
 lhoward@pocolaschools.org <lhoward@pocolaschools.org>;ayoung@pocolaschools.org <ayoung@pocolaschools.org>;
 allynl@pcps.us <allynl@pcps.us>;storib@pcps.us <storib@pcps.us>;sdavis@pondcreek-hunter.k12.ok.us <sdavis@pondcreek-
 hunter.k12.ok.us>;mkimmell@pondcreek-hunter.k12.ok.us <mkimmell@pondcreek-hunter.k12.ok.us>;
 khusted@porter.k12.ok.us <khusted@porter.k12.ok.us>;sstaner@porter.k12.ok.us <sstaner@porter.k12.ok.us>;
 bstone@porter.k12.ok.us <bstone@porter.k12.ok.us>;lberry@porum.k12.ok.us <lberry@porum.k12.ok.us>;
 ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;kwright@porum.k12.ok.us <kwright@porum.k12.ok.us>;
 barness@poteau.k12.ok.us <barness@poteau.k12.ok.us>;duncanc@poteau.k12.ok.us <duncanc@poteau.k12.ok.us>;
 turnerj@poteau.k12.ok.us <turnerj@poteau.k12.ok.us>;kengle@prague.k12.ok.us <kengle@prague.k12.ok.us>;
 mroller@prague.k12.ok.us <mroller@prague.k12.ok.us>;mhudson@preston.k12.ok.us <mhudson@preston.k12.ok.us>;
 dmcelhannon@preston.k12.ok.us <dmcelhannon@preston.k12.ok.us>;dstacy@preston.k12.ok.us <dstacy@preston.k12.ok.us>;
 thamilton@prettywater.k12.ok.us <thamilton@prettywater.k12.ok.us>;debcj8@gmail.com <debcj8@gmail.com>;
 jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>;cseek@prue.k12.ok.us <cseek@prue.k12.ok.us>;
 cthurman@prue.k12.ok.us <cthurman@prue.k12.ok.us>;applegates@pryorschools.org <applegates@pryorschools.org>;
 hursts@pryorschools.org <hursts@pryorschools.org>;johnsonj@pryorschools.org <johnsonj@pryorschools.org>;
 mullerl@pryorschools.org <mullerl@pryorschools.org>;wandac@purcellps.org <wandac@purcellps.org>;mcadoos
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 <rspilman@putnamcityschools.org>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
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Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Paoli

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:35 AM
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Subject:

Deadline reminder - OCTOBER 2nd, 4:30pm

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman

Financial Specialist OCAS / Auditing
Financial Accounting / OCAS
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 521-2349

Certify the OCAS Data by today

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 3:58 PM

To: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; hjcobb@sbcglobal.net <hjcobb@sbcglobal.net>; Ramona Ketcher <ramona-ketcher@cherokee.org>; Janees Taylor <janees-taylor@cherokee.org>; Trish Hamilton <thamilton@prettywater.k12.ok.us>; jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>; debcj8@gmail.com <debcj8@gmail.com>; debbiewolf@jayps.org <debbiewolf@jayps.org>; misty osburn <mistyosburn@jayps.org>; Leann Barnwell <leannbarnwell@jayps.org>; misty osburn <mistyosburn@jayps.org>; ggholsapple@seiling.k12.ok.us <ggholsapple@seiling.k12.ok.us>; Patience Smart <psmart@seiling.k12.ok.us>; Greg Gregory <ggregory@seiling.k12.ok.us>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; Dudley Darrow <ddarrow@chisholm.k12.ok.us>; Debbie Grebe <dgrebe@chisholm.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Brent Koontz (bkoontz@ppv.k12.ok.us) <bkoontz@ppv.k12.ok.us>; Jessica Kuykendall <jkuykendall@cdwildcats.com>; Lori Prewitt <lprewitt@whitebead.net>; Lori Prewitt <lprewitt@whitebead.net>; Shea Thompson <sthompson@whitebead.net>; johnp@pvnational.com <johnp@pvnational.com>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>; johnp@pvnational.com <johnp@pvnational.com>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; rreese@pondcreek-hunter.k12.ok.us <rreese@pondcreek-hunter.k12.ok.us>; Sabrina Davis (sdavis@pondcreek-hunter.k12.ok.us) <sdavis@pondcreek-hunter.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; ACOPLEN@WHITEFIELD.K12.OK.US <ACOLEN@WHITEFIELD.K12.OK.US>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; Bellah, Rhonda (OVCA Admin) <rbellah@okvirtual.org>; kyoung@okvirtual.org <kyoung@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; David Harp <dharp74804@gmail.com>; Bellah, Rhonda (ISOK Admin) <rbellah@insightok.org>; Wilkinson, Jennifer <jwilkinson@k12.com>; jwilkinson@insightok.org <jwilkinson@insightok.org>; David Harp <dharp74804@gmail.com>; kchung@tulsalegacy.org <kchung@tulsalegacy.org>; jeffj@jackhjenkinscpa.com <jeffj@jackhjenkinscpa.com>; Kiana Smith <ksmith@tulsalegacy.org>; jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>; dwatts@tulsahonor.org <dwatts@tulsahonor.org>; jhjcpa@jayjenkinscpa.com <jhjcpa@jayjenkinscpa.com>; eurueta <eurueta@tulsahonor.org>; jhjcpa@jackjenkinscpa.com <jhjcpa@jackjenkinscpa.com>

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

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Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273

FY23 OCAS Data Review - Certify the Data.

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 1:43 PM

To:Melissa Meeks <meeksmj@vinitahornets.com>;wagnerka@vinitahornets.com <wagnerka@vinitahornets.com>; grimmekd@vinitahornets.com <grimmekd@vinitahornets.com>;rankinrj@vinitahornets.com <rankinrj@vinitahornets.com>; LaDawn Bazille <lbazille@moundsps.com>;Jay Jenkins <jayj.ocas@gmail.com>;ssturgeon@moundsps.com <ssturgeon@moundsps.com>;Jay Jenkins <jayj.ocas@gmail.com>;Katherine Miller <kmiller@kiefer.k12.ok.us>;Katherine Miller <kmiller@kiefer.k12.ok.us>;rshaw@kiefer.k12.ok.us <rshaw@kiefer.k12.ok.us>;ksmith@kiefer.k12.ok.us <ksmith@kiefer.k12.ok.us>;glena.burke@clintonokschools.org <glena.burke@clintonokschools.org>;Donna Warnick <donna.warnick@clintonokschools.org>;Tyler Bridges <tyler.bridges@clintonokschools.org>;Donna Warnick <donna.warnick@clintonokschools.org>;debbiewolf@jayps.org <debbiewolf@jayps.org>;misty osburn <mistyosburn@jayps.org>;Leann Barnwell <leannbarnwell@jayps.org>;misty osburn <mistyosburn@jayps.org>;Crystal Shelley <cshelley@colcordschools.com>;Crystal Shelley <cshelley@colcordschools.com>;Bud Simmons <bsimmons@colcordschools.com>;Suzy Harrington (suzy@colcordschools.com) <suzy@colcordschools.com>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;Dudley Darrow <ddarrow@chisholm.k12.ok.us>;Debbie Grebe <dgrebe@chisholm.k12.ok.us>;king@drummond.k11.ok.us <king@drummond.k11.ok.us>; lmill@drummond.k12.ok.us <lmiller@drummond.k12.ok.us>;jjohnson@drummond.k12.ok.us <jjohnson@drummond.k12.ok.us>; lmill@drummond.k12.ok.us <lmiller@drummond.k12.ok.us>; jjohnson@drummond.k12.ok.us <jjohnson@drummond.k12.ok.us>;jjohnson@drummond.k12.ok.us <jjohnson@drummond.k12.ok.us>;lprewitt@whitebead.net <lprewitt@whitebead.net>;lprewitt@whitebead.net <lprewitt@whitebead.net>;Shea Thompson <sthompson@whitebead.net>;johnp@pvnational.com <johnp@pvnational.com>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>;Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>;David Morris <dmorris@paoli.k12.ok.us>;johnp@pvnational.com <johnp@pvnational.com>; hivey@maysville.k12.ok.us <hivey@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;shildebrandbeach <shildebrand@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;Nancy Herndon <nherndon@friend.k12.ok.us>;Nancy Herndon <nherndon@friend.k12.ok.us>;jjerma@friend.k12.ok.us <jjerma@friend.k12.ok.us>;darrel_ajb@yahoo.com <darrel_ajb@yahoo.com>;stephanie.clanton@ninnekah.k12.ok.us <stephanie.clanton@ninnekah.k12.ok.us>;stephanie.clanton@ninnekah.k12.ok.us <stephanie.clanton@ninnekah.k12.ok.us>; ashley.davis@ninnekah.k12.ok.us <ashley.davis@ninnekah.k12.ok.us>;darrel_ajb@yahoo.com <darrel_ajb@yahoo.com>; susan.kyle@mangum.k12.ok.us <susan.kyle@mangum.k12.ok.us>;susan.kyle@mangum.k12.ok.us <susan.kyle@mangum.k12.ok.us>;shane.booth@mangum.k12.ok.us <shane.booth@mangum.k12.ok.us>; kristie.clark@mangum.k12.ok.us <kristie.clark@mangum.k12.ok.us>;KLEIRD@WHITEFIELD.K12.OK.US <KLEIRD@WHITEFIELD.K12.OK.US>;KLEIRD@WHITEFIELD.K12.OK.US <KLEIRD@WHITEFIELD.K12.OK.US>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;ACOPLEN@WHITEFIELD.K12.OK.US <ACOPLEN@WHITEFIELD.K12.OK.US>;SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; lsutter@keota.k12.ok.us <lsutter@keota.k12.ok.us>;jlsmith@keota.k12.ok.us <jlsmith@keota.k12.ok.us>; tmorris@keota.k12.ok.us <tmorris@keota.k12.ok.us>;pejones@keota.k12.ok.us <pejones@keota.k12.ok.us>; vtorrence@wkjackson.org <vtorrence@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;ganderson@wkjackson.org <ganderson@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;msantiago@santafesouth.org <msantiago@santafesouth.org>;msantiago@santafesouth.org <msantiago@santafesouth.org>;cbrewster@santafesouth.org <cbrewster@santafesouth.org>;jhjcpa@jackhjenkinscpa.com <jhjcpa@jackhjenkinscpa.com>;jfitzgerald@putnamcityschools.org <jfitzgerald@putnamcityschools.org>;djeffries@putnamcityschools.org <djeffries@putnamcityschools.org>; frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org <rspilman@putnamcityschools.org>;rspilman@putnamcityschools.org <rspilman@putnamcityschools.org>; mcathey@jonesps.org <mcathey@jonesps.org>;mcathey@jonesps.org <mcathey@jonesps.org>;cjohnson@jonesps.org <cjohnson@jonesps.org>;dharp74804@aol.com <dharp74804@aol.com>;jneal@millwoodps.org <jneal@millwoodps.org>; pwebster@millwoodps.org <pwebster@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>; crw@millwoodps.org <crw@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>; paula.stewart@westernheights.k12.ok.us <paula.stewart@westernheights.k12.ok.us>; elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>; brayden.savage@westernheights.k12.ok.us <brayden.savage@westernheights.k12.ok.us>; elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>;smeeks@okcps.org <smeeks@okcps.org>;absmith@okcps.org <absmith@okcps.org>;smcdaniel@okcps.org <smcdaniel@okcps.org>; mawaldrip@okcps.org <mawaldrip@okcps.org>;jamie.davis@theacademyof.org <jamie.davis@theacademyof.org>;Jay Jenkins <jayj.ocas@gmail.com>;wren.hawthorne@theacademyof.org <wren.hawthorne@theacademyof.org>;Jay Jenkins <jayj.ocas@gmail.com>;kchung@tulsalegacy.org <kchung@tulsalegacy.org>;jeffj@jackhjenkinscpa.com <jeffj@jackhjenkinscpa.com>;Kiana Smith <ksmith@tulsalegacy.org>;jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>

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Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

Re: FY23 OCAS Data Review - Paoli - 25I005

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

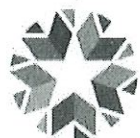
Sun 10/1/2023 7:20 PM

To: Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>

The district has not corrected/completed the OCAS data review and I need you to lock the data. The district will need to request the data to be opened on/after 10-9-23 so it can be corrected.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Sent: Friday, September 8, 2023 2:53 PM

To: Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>

Subject: FY23 OCAS Data Review - Paoli - 25I005

I just finished reviewing your District's FY23 OCAS data. Please see the corrections that are needed below, and/or responses. Once the district has made corrections, please request to have the data unlocked and have the data ready to upload and locked back within 45 minutes. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

I would like to kindly request that when responding to our email threads, you include the previous email content in your replies. This will help ensure that we have all the necessary context readily available as our discussions progress.

Including the prior email will streamline our communication, reduce the risk of misunderstandings, and make it easier for all of us to stay aligned on the topics being discussed.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended less than \$750,000 in federal funds. Therefore, your audit is due to this office on or before April 30, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Superintendent Coding: #4 on the excel review sheet**
Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Ashlee.Parker@sde.ok.gov a copy of the Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding.
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
Does the district have any other Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) that need to be recorded?
- **Does each Fund have a positive Ending? Fund 85 ended with a negative fund balance. #8 on the excel review sheet.** Please have Superintendent provide an explanation on letterhead as to why the fund ended in the negative and a plan to keep this from reoccurring in FY24.
- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to

Ashlee.Parker@sde.ok.gov in SPR if it does not match.

- **Child Nutrition FY22 ending balances are not identified with project and program in FY23: #10 on the excel review sheet.**
CN Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.
- **Project Expenditures cannot exceed Project Revenue: #11 on the excel review sheet.** See report "Child Nutrition Comparison".
- **State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**
State Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.
- **FY23 State Project Codes are Over coded: #13 on the excel review sheet.**
Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.
- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**
The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.
Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison						
District Name: Paoli						9/7/2023
County/District 251005						
Description	CFDA ↓	Proje ↓	Total OCA\$ ↓	GMS ↓	Difference ↓	
Passed Through State Dept of Education						
American Rescue Plan (ESSER III) - Homeless II	84.425D	797	\$ 8,070.28		\$ 8,070.28	

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- **MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **MOE Special Ed: # 19 on the excel review sheet**
Please review the information on the "District Maintenance of Effort Special Ed" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page

53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost: # 20 on the excel review sheet.**
Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later by District**". If the district uploads new information this report will repopulate.
- **Administrative Cost: # 24 on the excel review sheet**
Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



Re: FY23 OCAS Data Review - Paoli - 25I005

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Tue 9/26/2023 2:26 PM

To: John Pratt <johnp@pvnational.com>

📎 1 attachments (53 KB)

Paoli Carryover Amounts.pdf;

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
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American Rescue Plan (ESSER III) - Homeless II	84.425D	797	\$ 8,070.28		\$ 8,070.28	

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
 Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- MOE Special Ed: # 19 on the excel review sheet**

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost: # 20 on the excel review sheet.**
Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later by District**”. If the district uploads new information this report will repopulate.
- **Administrative Cost: # 24 on the excel review sheet**
Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

FY23 OCAS Data Review - Paoli - 25I005

Pam Honeysuckle

Fri 9/8/2023 2:53 PM

To: Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>

📎 3 attachments (253 KB)

ESSA MOE.pdf; Paoli FY23 OCAS Data Review Sheet.xlsx; OCAS - SPR - Job Class Comparison.pdf.docx;

I just finished reviewing your District's FY23 OCAS data. Please see the corrections that are needed below, and/or responses. Once the district has made corrections, please request to have the data unlocked and have the data ready to upload and locked back within 45 minutes. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

I would like to kindly request that when responding to our email threads, you include the previous email content in your replies. This will help ensure that we have all the necessary context readily available as our discussions progress.

Including the prior email will streamline our communication, reduce the risk of misunderstandings, and make it easier for all of us to stay aligned on the topics being discussed.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended less than \$750,000 in federal funds. Therefore, your audit is due to this office on or before April 30, 2024. Failure to meet this deadline will cause federal/state funds to

be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**

- **Superintendent Coding: #4 on the excel review sheet**
Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On. I will need a copy of the Job Salary & Benefit Summary Report sent to me. For Corrections in SPR please send Ashlee.Parker@sde.ok.gov a copy of the Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form. The object codes should match when OCAS data is compared to SPR, except for rounding.
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**
Does the district have any other Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) that need to be recorded?
- **Does each Fund have a positive Ending? Fund 85 ended with a negative fund balance. #8 on the excel review sheet.** Please have Superintendent provide an explanation on letterhead as to why the fund ended in the negative and a plan to keep this from reoccurring in FY24.
- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Ashlee.Parker@sde.ok.gov in SPR if it does not match.
- **Child Nutrition FY22 ending balances are not identified with project and program in FY23: #10 on the excel review sheet.**
CN Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.
- **Project Expenditures cannot exceed Project Revenue: #11 on the excel review sheet.** See report "Child Nutrition Comparison".
- **State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**
State Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.
- **FY23 State Project Codes are Over coded: #13 on the excel review sheet.**
Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

- Federal Determination Letter vs GMS report: #16 on the excel review sheet**
 The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.
 Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison						9/7/2023
		District Name: Paoli				
		County/District: 251005				
Description	CFDA	Proje	Total OCAS	GMS	Difference	
Passed Through State Dept of Education						
American Rescue Plan (ESSER III) - Homeless II	84 425D	797	\$ 8,070.28		\$ 8,070.28	

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
 Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- MOE Special Ed: # 19 on the excel review sheet**
 Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- Excess Cost: # 20 on the excel review sheet.**
 Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later by District**”. If the district uploads new information this report will repopulate.
- Administrative Cost: # 24 on the excel review sheet**
 Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Respectfully,

Pam Honeysuckle
 Financial Specialist
 Financial Accounting / OCAS / Auditing
 Oklahoma State Department of Education
 2500 N. Lincoln Blvd., Suite 420
 Oklahoma City, OK 73105

Re: [EXTERNAL] Re: FY23 OCAS Penalty - Turner

Shari Pillow <spillow@turnerisd.org>

Tue 1/16/2024 12:58 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

 1 attachments (1 MB)

20240116135209.pdf;

Ms. Black,

Please find attached my letter to you regarding our penalty for late certification of the OCAS data. I have also included the email thread from Torri and Ms. Ibanez. What is the date this will be presented to the State Board?

Shari Pillow
Turner Public School
Superintendent

On Tue, Jan 9, 2024 at 2:31 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Ms. Embrey,

Your data was locked on September 1 at 11:46 am. The penalty is due to the data not being certified by the superintendent on or before October 2. The data was not certified until October 3 at 12:45 pm. You are welcome to submit your documentation and request for a waiver on or before January 17, 2024.

If you have additional questions please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Tuesday, January 9, 2024 1:20 PM
To: Katherine Black <Katherine.Black@sde.ok.gov>
Cc: spillow@turnerisd.org <spillow@turnerisd.org>
Subject: [EXTERNAL] Re: FY23 OCAS Penalty - Turner

Good afternoon, Ms. Black,

Can you please explain this email? We had our data locked before September 1 and then had it unlocked to make corrections. This went on through the end of October. I have emails showing that it was locked and certified because I let Ms. Ibanez know as soon as we did it. The last time it was certified was on the 26th of October, as communicated with Ms. Ibanez.

Thank you for any help you can provide.

Torri Embrey
Turner Public School
Superintendent Secretary

On Tue, Jan 9, 2024 at 12:54 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Turner Rock Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$786.67**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

--

Thank you,

Torri Embrey

Turner Public School

Superintendent Secretary



Turner Public Schools
P.O. Box 159 • 22069 State Hwy 32
Burneyville, OK 73430



HOME OF THE FALCONS

January 16, 2024

Dear Ms. Black,

I have received your email regarding Turner Schools not certifying our OCAS data submission until October 3. I was out of the office on October 2, 2023 with my sick grandson. I do understand I could have certified this data previously but I am attaching the email thread between Torri, and Miss Ibanez. Torri is new to this position and this is only her second time to deal with the OCAS corrections and data review. She had tried to correct some of the errors and she was waiting on Miss Ibanez to help her with the questions she had. I understand that your office is totally slammed at this time of year and more than likely short handed. I can assure you that Torri and myself take this very seriously and are trying to get things done on time. I am asking that the State Board grant Turner School an exception to this penalty and I can assure them that everything will be done in my power to prevent this from happening again.

When I became Superintendent of Turner School two and a half years ago, the ladies who had been in this office, one for 39 years and one for 41 years, both retired. The two new girls we hired are doing fantastic but as you know there is so much to learn in these positions. Again I am asking for the State Boards exception to our penalty. I would be happy to speak to anyone in person about this. Please contact me if you have any further questions.

Respectfully,

A handwritten signature in blue ink that reads "Shari Pillow".

Shari Pillow

Shari Pillow
Superintendent
580-276-1307
580-276-5223 (FAX)
spillow@turnerisd.org

Delbert Rossiter
High School Principal
580-276-3873
580-276-2493 (FAX)
delbert.rossiter@turnerisd.org

Miranda Shelton
Elementary Principal
580-276-2707
580-276-1306 (FAX)
mshelton@turnerisd.org



Torri Embrey <torri.embrey@turnerisd.org>

Turner 43I005 FY23 Data Review

24 messages

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Tue, Sep 26, 2023 at 5:14 PM

To: "spillow@turnerisd.org" <spillow@turnerisd.org>, Torri Embrey <torri.embrey@turnerisd.org>, "karissa.erwin@tpsmail.org" <karissa.erwin@tpsmail.org>

I just finished reviewing your District's FY23 OCAS data. We are unlocking data by request once you are ready to upload with your corrections, please let me know. If you have any questions, please call, or email me.

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended more than **\$750,000.00** in federal funds. Therefore, your audit is due to this office on or before **March 31st, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following items need to be addressed:

- **Does the district have a bond fund? (#2 on the data Review Sheet). If so, please upload.**

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the data review sheet.**

There are not any Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY22 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?

- **Ending Fund Balances: #7 on the data review sheet.**

FY23 Beginning fund balance does not match the Districts FY22 Ending fund balance (6110). Please correct.

Fund Code	FY22 Revenue	FY22 Expenditure	Ending Fund Balance	FY23 Beginning Fund Balance (SOR 6110)	Difference
11	\$4,523,443.93	\$3,636,418.33	\$885,025.60	\$887,510.60	(\$2,485.00)
21	\$319,782.39	\$62,195.01	\$257,587.38	\$258,239.55	(\$652.17)

- **Report All Job Class - #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- **Child Nutrition: #10 on the data review sheet & State Projects: #12 on the data review sheet.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

Financial Accounting					
TURNER					
FY22 Carryover Balances by Fund and Project					
Fund	Project Code	Program	Revenue	Expenditure	Difference
11	000		\$4,249,447.64	\$3,444,211.32	\$805,236.32
11	333		\$37,350.00	\$34,323.58	\$3,026.42
11	367		\$14,793.05	\$6,170.47	\$8,622.58
11	763	700	\$132,716.37	\$87,319.98	\$45,396.39
11	766	700	\$22,747.79	\$0.00	\$22,747.79
			Total GEN FUND-FOR OPERAT Carryover		\$885,025.60
21	000		\$319,782.39	\$62,195.01	\$257,587.38
			Total BUILDING FUND Carryover		\$257,587.38
36	000		\$3,320.00	\$3,320.00	\$0.00
			Total LEA ASSIGNED Carryover		\$0.00
41	000		\$347,518.54	\$245,515.00	\$102,003.54
			Total SINKING FUND Carryover		\$102,003.54
50	000		\$3,672.58	\$3,672.58	\$0.00
50	800		\$392,596.05	\$246,362.37	\$146,233.68
			Total SCHOOL ACTIVITY FUNDS Carryover		\$146,233.68
					\$1,390,850.50

- **State Projects: #13 & 14 on the data review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

Districts OCAS revenue data does not match state Payments. District can view this under District reports "OCAS Compared to State Aid Allocations". OSDE Comptroller's Office shows \$4000.00 payment for Project Code 352.

Project Code	Source Code	State Aid		OCAS Reporting	
		Allocations	Payments	Revenue	Expense
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	778,844.32	778,844.32	778,844.32	0.00
331 ED FLEX CERT.	3250 ED FLEX BEN ALLOW	4,182.60	4,182.60	4,182.60	4,381.73
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	20,486.52	20,486.52	20,486.52	19,538.07
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	19,616.09	19,616.09	19,616.09	34,364.94
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	158,766.28	158,766.28	158,766.28	156,918.58
335 ED FLEX BEN - NONCERT	3250 ED FLEX BEN ALLOW	90,615.62	90,615.62	90,615.62	98,303.36
362 TEACHER INDUCTION/MENTOR PROG	3690 OTH MISC STATE REV	0.00	0.00	4,400.00	5,167.23

- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.

OCAS:

American Rescue Plan (ARP ESSER III) - Science of Reading Academies	84.25U	726	\$	1,616.94
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OSDE Comptroller's Office:

726	TURNER SCHOOL Total	1,938.00
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Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE: Special Ed:**

Please review the information on the "**District Maintenance of Effort Special Ed**" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later by District**". If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> Tue, Sep 26, 2023 at 5:15 PM
To: "spillow@turnerisd.org" <spillow@turnerisd.org>, Torri Embrey <torri.embrey@turnerisd.org>, "karissa.erwin@tpsmail.org" <karissa.erwin@tpsmail.org>

Apologies – I left the attachments off.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



[Quoted text hidden]

2 attachments

MOE ESSA.pdf
574K

Turner 431005 Review.pdf
389K

Torri Embrey <torri.embrey@turnerisd.org>
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Wed, Sep 27, 2023 at 8:41 AM

Good morning, Ms. Ibanez,

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



OKLAHOMA
Education

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thu, Sep 28, 2023 at 11:45 AM

Good morning, Ms. Ibanez,

This our second time doing the OCAS data by ourselves. I have included my questions/comments below in **blue**.

Thanks in advance for your time and patience with us on this.

On Tue, Sep 26, 2023 at 5:14 PM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

I just finished reviewing your District's FY23 OCAS data. We are unlocking data by request once you are ready to upload with your corrections, please let me know. If you have any questions, please call, or email me.

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency. Our Estimate of Needs signature page and the excel file have been uploaded.**

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended more than **\$750,000.00** in federal funds. Therefore, your audit is due to this office on or before **March 31st, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following items need to be addressed:

- **Does the district have a bond fund? (#2 on the data Review Sheet). If so, please upload. No we did not have a bond fund in 2023.**
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the data review sheet.**

There are not any Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY22 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded? **I checked with our treasurer and she said we did not have any lapsed appropriations or estopped warrants.**

- **Ending Fund Balances: #7 on the data review sheet.**

FY23 Beginning fund balance does not match the Districts FY22 Ending fund balance (6110). Please correct.

Our 2022-2023 Estimate of Needs matches the 2023 Beginning Fund Balances for funds 11 and 21. How are we supposed to correct the 2022 ending balances to match the 2023 beginning balances if the estimate of needs is correct?

- **Report All Job Class - #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- **Child Nutrition: #10 on the data review sheet & State Projects: #12 on the data review sheet.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.



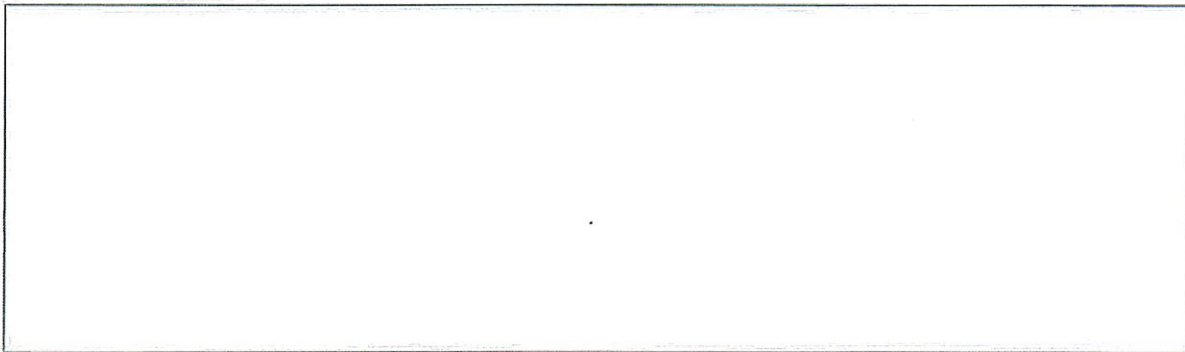
I spoke with the person that does child nutrition and she doesn't understand this. Can you please explain this in more detail?

- **State Projects: #13 & 14 on the data review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

Districts OCAS revenue data does not match state Payments. District can view this under District reports "OCAS Compared to State Aid Allocations". OSDE Comptroller's Office shows \$4000.00 payment for Project Code 352.

-



I think I have this corrected.

- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.

OCAS:

OSDE Comptroller's Office:

On the Federal Projects, #16, please explain this one to me. The way I am reading it is that the Federal Determination Letter is saying that we were given \$1616.94, but the Comptroller's Office is showing we spent \$1938.00. Am I reading this correctly?

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE: Special Ed:**

Please review the information on the "**District Maintenance of Effort Special Ed**" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later by District**". If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



[Quoted text hidden]

6 attachments



OKLAHOMA Education image001.jpg
10K

Year	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue									
Expenditure									
Surplus/Deficit									

image007.jpg
22K

image008.jpg
42K

image009.jpg
46K

image010.jpg
20K

image011.jpg
10K

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Mon, Oct 2, 2023 at 12:50 PM

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Thursday, September 28, 2023 11:45 AM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: [EXTERNAL] Re: Turner 43I005 FY23 Data Review

Good morning, Ms. Ibanez,

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Mon, Oct 2, 2023 at 12:51 PM

Good afternoon, Ms. Ibanez,

I am so confused. What about all the errors that you sent us?

[Quoted text hidden]

2 attachments

 **image001.jpg**
10K

 **image001.jpg**
10K

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Mon, Oct 2, 2023 at 12:57 PM

If you feel you still need to make corrections to your data, you can request to do so on October 9th.

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

Our 2022-2023 Estimate of Needs matches the 2023 Beginning Fund Balances for funds 11 and 21. How are we supposed to correct the 2022 ending balances to match the 2023 beginning balances if the estimate of needs is correct?

- **Report All Job Class - #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- **Child Nutrition: #10 on the data review sheet & State Projects: #12 on the data review sheet.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

I spoke with the person that does child nutrition and she doesn't understand this. Can you please explain this in more detail?

- **State Projects: #13 & 14 on the data review sheet.**

Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

Districts OCAS revenue data does not match state Payments. District can view this under District reports "OCAS Compared to State Aid Allocations". OSDE Comptroller's Office shows \$4000.00 payment for Project Code 352.

I think I have this corrected.

- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.

OCAS:

OSDE Comptroller's Office:

On the Federal Projects, #16, please explain this one to me. The way I am reading it is that the Federal Determination Letter is saying that we were given \$1616.94, but the Comptroller's Office is showing we spent \$1938.00. Am I reading this correctly?

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

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Please review the information on the "District Maintenance of Effort Special Ed" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

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Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later by District**". If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

...

Thank you,

Torri Embrey

Turner Public School

Superintendent Secretary

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Mon, Oct 2, 2023 at 1:27 PM

I do need to make corrections but I am waiting for my questions to be answered.
[Quoted text hidden]

2 attachments

 **image001.jpg**
10K



OKLAHOMA image001.jpg
Education 10K

Torri Embrey <torri.embrey@turnerisd.org>
To: Katherine Black <Katherine.Black@sde.ok.gov>

Mon, Oct 2, 2023 at 1:34 PM

Good afternoon, Ms. Black,

This is only my second time doing this OCAS data and I am very confused. Please read through the emails below.

I was waiting on Ms. Ibanez to answer my questions but she is now saying that we need to certify our data today and then request to reopen it on the 9th if I still want to make corrections. I replied to her email with my questions and answers in blue but she never responded until she told me to certify it by the end of the day today. Please help me understand.

[Quoted text hidden]

2 attachments



OKLAHOMA image001.jpg
Education 10K



Katherine Black <Katherine.Black@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Mon, Oct 2, 2023 at 3:20 PM

The district will have the chance to correct the data. After this week the district superintendent can send me an email requesting the data be reopened.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

A picture containing object Oklahoma Education logo

From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Monday, October 2, 2023 1:34 PM
To: Katherine Black <Katherine.Black@sde.ok.gov>
Subject: Fwd: [EXTERNAL] Re: Turner 43I005 FY23 Data Review

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Katherine Black <Katherine.Black@sde.ok.gov>

Mon, Oct 2, 2023 at 3:23 PM

Yes ma'am.

Our superintendent is out today. Can she do it in the morning?

Can you please tell me why my questions weren't answered? I guess I thought we would be able to correct it before locking it again.

[Quoted text hidden]

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Shari Pillow <spillow@turnerisd.org>, Torri Embrey <torri.embrey@turnerisd.org>

Tue, Oct 3, 2023 at 12:34 PM

I'm reaching out to let you know your OCAS Data is still not certified as of today. It is very important you certify your OCAS Data as soon as possible. The certify deadline was yesterday October 3rd, 2023 @ 430PM. If you are still needing to make corrections, we will begin taking those requests starting October 9th.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Thank you,

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

From: Torri Embrey <torri.embrey@turnerisd.org>

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

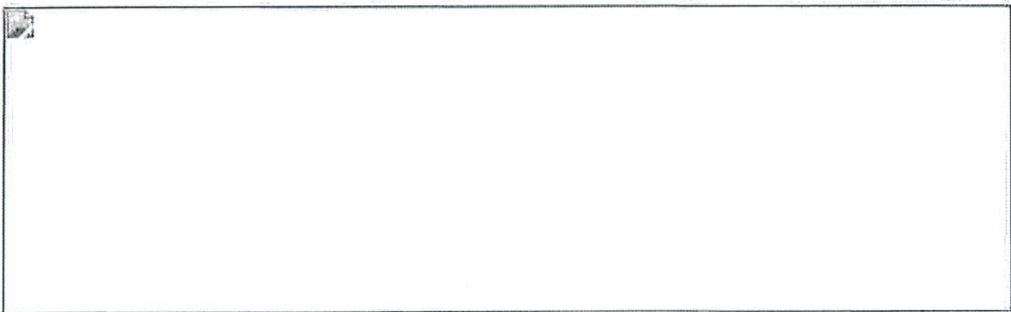
Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Wed, Oct 25, 2023 at 3:38 PM

Good afternoon,

We have received your FY24 Estimate of Needs (EON) which contains the Financial Statements for FY23. The information in the Financial Statements was compared to the FY23 OCAS data and the information in General Fund and Building Fund do not match. Please review the yellow highlighted information below. Either the Financial Statements will need to be corrected or the OCAS data. If the OCAS data needs to be corrected, please send me an email requesting to reopen your FY23 OCAS data. If the Financial Statements need to be corrected, please send me those corrected pages. Districts will have until EOB October 27th to unlock and make corrections.

FY23 Balance Comparison					
District Name: Turner			Date:	10.25.2023	
County/District 431005			EON:	10.25.2023	
			Audit:		
General (11)	OCAS	EON	Difference between OCAS and EON	Audit	Difference between OCAS and Audit
FY22 Ending Fund Balance	\$ 855,025.60	\$ 2,435.00			
Begin (6110-Dist Rev Rot)	\$ 887,510.60	\$ 887,510.60	\$ -		\$ 887,510.60
Lost (6130-Dist Rev Rot)		\$ 78,498.91	\$ (78,498.91)		\$ -
Escaped (6140-Dist Rev Rot)			\$ -		\$ -
Intra Transfer (6200-Dist Rev Rot)			\$ -		\$ -
New Revenue (FY23 Dist Check Rot)	\$ 3,947,283.61	\$ 3,978,223.20	\$ (30,939.59)		\$ 3,978,223.20
5111-5113 (FY23 Dist Check Rot)					
5220-5190 (FY23 Dist Check Rot)	\$ 30,939.59				
Warrants	\$ 3,895,579.38	\$ 3,895,579.93	\$ (55.55)		\$ 3,895,579.38
Encumbrance			\$ -		\$ -
End	\$ 970,143.82	\$ 3,048,652.71	\$ (178,498.91)	\$ -	\$ 970,143.82



Also, the information below are items still needing to be addressed.

- **Child Nutrition: #10 & State Projects: #12 still need to be corrected.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

****Carryover balances should be brought forward by project code. For your district, your revenue shows Fund 11 brought all carryover funds in PC 000.**

Financial Accounting					
TURNER					
FY22 Carryover Balances by Fund and Project					
Fund	Project Code	Program	Revenue	Expenditure	Difference
11	000		\$4,249,447.64	\$3,444,211.52	\$805,236.12
11	333		\$37,350.80	\$34,328.53	\$3,022.22
11	367		\$14,793.05	\$8,170.47	\$6,622.58
11	763	700	\$132,716.37	\$87,319.98	\$45,396.39
11	766	700	\$22,747.79	\$0.00	\$22,747.79
Total GEN FUND-FOR OPERAT Carryover:					\$885,025.60

****State Project Codes still have errors. They are over coded – expenses cannot exceed revenue. PC 333 and 367 may correct themselves once you all correct your 6110's if there is enough carryover to cover the differences.**

Oklahoma State Department of Education					
CoDist Code: 431005		Financial Accounting		10/25/2023 3:13:52	
TURNER					
OCAS Compared To State Aid Allocation (Year: 2023)					
Project Code	Source Code	State Aid		OCAS Reporting	
		Allocations	Payments	Revenue	Expense
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	778,844.32	778,844.32	778,844.32	0.00
331 ED FLEX CERT	3250 ED FLEX BEN ALLOW	4,182.60	4,182.60	4,182.60	4,391.73
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	20,486.52	20,486.52	20,486.52	19,538.07
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	19,618.09	19,618.09	19,618.09	34,384.94
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	158,766.28	158,766.28	158,766.28	156,918.58
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	90,615.62	90,615.62	90,615.62	90,323.36
352 TEACHER INDUCTION/MENTOR PROG	3690 OTH MISC STATE REV	0.00	0.00	4,400.00	5,167.23
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	1,698.75	1,698.75	1,698.75	0.00
367 READ SUFF ACT	3415 READING SUFF FUNDS	4,418.04	4,418.04	4,418.04	5,871.93
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	0.00	1,568.30	0.00

Thank you,

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



From: Torri Embrey <torri.embrey@turnerisd.org>
 Sent: Thursday, September 28, 2023 11:45 AM
 To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
 Subject: [EXTERNAL] Re: Turner 431005 FY23 Data Review

Good morning, Ms. Ibanez,

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Jennifer Ham <jennifer.ham@turnerisd.org>

Thu, Oct 26, 2023 at 9:17 AM

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thu, Oct 26, 2023 at 9:25 AM

Good morning, Ms. Ibanez,

We would like to unlock our data so that we can upload again and make sure the corrections have been made by using the reports.

Thank you.

[Quoted text hidden]

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Thu, Oct 26, 2023 at 9:27 AM

You are unlocked. Please let me know once you have locked again.

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

Our 2022-2023 Estimate of Needs matches the 2023 Beginning Fund Balances for funds 11 and 21. How are we supposed to correct the 2022 ending balances to match the 2023 beginning balances if the estimate of needs is correct?

- **Report All Job Class - #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

- **Child Nutrition: #10 on the data review sheet & State Projects: #12 on the data review sheet.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

I spoke with the person that does child nutrition and she doesn't understand this. Can you please explain this in more detail?

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Expenditures under Project Code (see below) exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue.

Districts OCAS revenue data does not match state Payments. District can view this under District reports "OCAS Compared to State Aid Allocations". **OSDE Comptroller's Office shows \$4000.00 payment for Project Code 352.**

I think I have this corrected.

- **Federal Projects: #16 on the data review sheet.**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.

Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.

OCAS:

OSDE Comptroller's Office:

On the Federal Projects, #16, please explain this one to me. The way I am reading it is that the Federal Determination Letter is saying that we were given \$1616.94, but the Comptroller's Office is showing we spent \$1938.00. Am I reading this correctly?

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

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Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

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Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education
 2500 N. Lincoln Blvd., Suite 420
 Oklahoma City, OK 73105

Thank you,

Torri Embrey
 Turner Public School
 Superintendent Secretary
 [Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>
 To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thu, Oct 26, 2023 at 1:24 PM

Good afternoon, Ms. Ibanez,

I have uploaded our expenditure data but still have questions on a few things. I have typed my question on the Child Nutrition #10 and #12 below in blue.

Also, we will not be in tomorrow due to a prior engagement, does it have to be done and locked by the EOB tomorrow, or can we have it done Monday or Tuesday of next week?

Also, the information below are items still needing to be addressed.

- **Child Nutrition: #10 & State Projects: #12 still need to be corrected. I spoke with the person that does child nutrition and she doesn't understand this. Can you please explain this in more detail? I have fixed the overcoding issue already.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

****Carryover balances should be brought forward by project code. For your district, your revenue shows Fund 11 brought all carryover funds in PC 000.**

TURNER						
Financial Accounting						
FY22 Carryover Balances by Fund and Project						
Fund	Project Code	Program	Revenue	Expenditure	Difference	
11	000		\$4,249,447.84	\$3,444,211.52	\$805,236.12	
11	333		\$37,350.80	\$34,328.58	\$3,022.22	
11	367		\$14,793.05	\$6,170.47	\$8,622.58	
11	783	700	\$132,718.87	\$87,319.98	\$45,398.89	
11	786	700	\$22,747.79	\$0.00	\$22,747.79	
			Total GEN FUND-FOR OPERAT Carryover		\$885,025.60	

****State Project Codes still have errors. They are over coded – expenses cannot exceed revenue. PC 333 and 367 may correct themselves once you all correct your 6110's if there is enough carryover to cover the differences.**

[Quoted text hidden]

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
To: Torri Embrey <torri.embrey@turnerisd.org>

Thu, Oct 26, 2023 at 1:33 PM

Good afternoon,

I can extend it to is EOB Monday the 30th – if you still more time reach out to me before the end of Monday.

Over coded issue is fine - as for #10 and 12 I went into more detail in bold below. As well included a snip it of what the carry over amounts should be by project code.

****Carryover balances should be brought forward by project code. For your district, your revenue shows Fund 11 brought all carryover funds in PC 000. Meaning your carry over balances should look exact like that snip it below.**

Financial Accounting					
TURNER					
FY22 Carryover Balances by Fund and Project					
Fund	Project Code	Program	Revenue	Expenditure	Difference
11	000		\$4,240,447.64	\$3,444,211.52	\$805,236.12
11	333		\$37,350.80	\$34,328.58	\$3,022.22
11	367		\$14,793.05	\$6,170.47	\$8,622.58
11	783	700	\$132,718.87	\$87,318.88	\$45,399.99
11	786	700	\$22,747.79	\$0.00	\$22,747.79
			Total GEN FUND-FOR OPERAT Carryover		\$885,025.60

I hope this helps! But if you still have questions please call me 405-522-3272 and I will be happy to help any way I can.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Thursday, October 26, 2023 1:24 PM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

[Quoted text hidden]

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>

Thu, Oct 26, 2023 at 1:38 PM

To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thank you for your quick response and the extension.

Our treasurer doesn't know how to fix that issue in MAS. Would you like to explain that through email or would you like her to call you?

[Quoted text hidden]

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>

Thu, Oct 26, 2023 at 2:22 PM

To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Both expenditure and revenue reports have been uploaded. Can you check it before we lock it again?

[Quoted text hidden]

[Quoted text hidden]

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thu, Oct 26, 2023 at 2:25 PM

To: Torri Embrey <torri.embrey@turnerisd.org>

Looks good. Go ahead and lock. I will then close review and you all can certify.

[Quoted text hidden]

Torri Embrey <torri.embrey@turnerisd.org>

Thu, Oct 26, 2023 at 2:28 PM

To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thank you so much. I have locked it.

[Quoted text hidden]

Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Thu, Oct 26, 2023 at 3:18 PM

To: Torri Embrey <torri.embrey@turnerisd.org>

You all can certify now!

[Quoted text hidden]

Re: [EXTERNAL] Re: FY23 OCAS Penalty - Turner

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 2:31 PM

To: Torri Embrey <torri.embrey@turnerisd.org>

Cc: spillow@turnerisd.org <spillow@turnerisd.org>

Ms. Embrey,

Your data was locked on September 1 at 11:46 am. The penalty is due to the data not being certified by the superintendent on or before October 2. The data was not certified until October 3 at 12:45 pm. You are welcome to submit your documentation and request for a waiver on or before January 17, 2024.

If you have additional questions please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Torri Embrey <torri.embrey@turnerisd.org>

Sent: Tuesday, January 9, 2024 1:20 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

Cc: spillow@turnerisd.org <spillow@turnerisd.org>

Subject: [EXTERNAL] Re: FY23 OCAS Penalty - Turner

Good afternoon, Ms. Black,

Can you please explain this email? We had our data locked before September 1 and then had it unlocked to make corrections. This went on through the end of October. I have emails showing that it was locked and certified because I let Ms. Ibanez know as soon as we did it. The last time it was certified was on the 26th of October, as communicated with Ms. Ibanez.

Thank you for any help you can provide.

Torri Embrey

Turner Public School

Superintendent Secretary

On Tue, Jan 9, 2024 at 12:54 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Turner Rock Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$786.67**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
 Oklahoma State Department of Education
 2500 North Lincoln Boulevard, Suite 4-20
 Oklahoma City, OK 73105
 Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

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Thank you,

1/9/24, 2:31 PM

Re: [EXTERNAL] Re: FY23 OCAS Penalty - Turner - Katherine Black - Outlook

Torri Embrey
Turner Public School
Superintendent Secretary

FY23 OCAS Penalty - Turner

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 12:54 PM

To:spillow@turnerisd.org <spillow@turnerisd.org>;Torri Embrey <torri.embrey@turnerisd.org>

Dear Superintendent,

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105

Fw: FY23 OCAS Review and FY24 OCAS Manual

Turner

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:36 PM

To:edalke@salinawildcats.org <edalke@salinawildcats.org>;Johna Gann <jgann@salinawildcats.org>;Renee Humphrey <rhumphrey@salinawildcats.org>;cechols@sallisawps.org <cechols@sallisawps.org>;smerrill@sallisawps.org <smerrill@sallisawps.org>;Durkee, Sherry <sherry.durkee@sandites.org>;terri.kennedy@sandites.org <terri.kennedy@sandites.org>;Kristie Newby <kristie.newby@sandites.org>;Aisha Brown <abrown@dbc.school.org>;dbrown@dbc.school.org <dbrown@dbc.school.org>;Robert Armstrong <rarmstrong@sapul.paps.org>;dellis@sapul.paps.org <dellis@sapul.paps.org>;Kenda Terrones <kterrones@sapul.paps.org>;rbuckner@savanna.k12.ok.us <rbuckner@savanna.k12.ok.us>;rpeckio@savanna.k12.ok.us <rpeckio@savanna.k12.ok.us>;Brad Tisdale <tisdalecpa@att.net>;dcrabb@sayre.k12.ok.us <dcrabb@sayre.k12.ok.us>;Lacy Crompton <lcrompton@sayre.k12.ok.us>;Jenni Easter <jeaster@sayre.k12.ok.us>;bfrederick@schulter.k12.ok.us <bfrederick@schulter.k12.ok.us>;tlay@schulter.k12.ok.us <tlay@schulter.k12.ok.us>;cpittman@schulter.k12.ok.us <cpittman@schulter.k12.ok.us>;Greg Gregory <ggregory@seiling.k12.ok.us>;gholsapple@seiling.k12.ok.us <gholsapple@seiling.k12.ok.us>;psmart@seiling.k12.ok.us <psmart@seiling.k12.ok.us>;bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>;kamiller@sps.k12.ok.us <kamiller@sps.k12.ok.us>;aturner@sps.k12.ok.us <aturner@sps.k12.ok.us>;Heather Funkhouser <hfunkhouser@s Sentinel.k12.ok.us>;Jason Goostree <jgoostree@s Sentinel.k12.ok.us>;deniserozell@pdi.net <deniserozell@pdi.net>;Claire Helm <claire.helm@sequoiaheagles.net>;terry.saul@sequoiaheagles.net <terry.saul@sequoiaheagles.net>;'Tamra Schultz' <tamra.schultz@sequoiaheagles.net>;Kevin Dudley <kdudley@sbcglobal.net>;ethompson@shadygrove.k12.ok.us <ethompson@shadygrove.k12.ok.us>;vestalt@shadygrove.k12.ok.us <vestalt@shadygrove.k12.ok.us>;rosemary.chandler@spk12.org <rosemary.chandler@spk12.org>;Bruce Gillham <bruce.gillham@spk12.org>;blenda.morris@spk12.org <blenda.morris@spk12.org>;cfree@smps.k12.ok.us <cfree@smps.k12.ok.us>;vharzman@smps.k12.ok.us <vharzman@smps.k12.ok.us>;jthompson@smps.k12.ok.us <jthompson@smps.k12.ok.us>;tthompson@smps.k12.ok.us <tthompson@smps.k12.ok.us>;steve@ajb-cpas.com <steve@ajb-cpas.com>;rtbullard@shattuck.k12.ok.us <rtbullard@shattuck.k12.ok.us>;akelln@shattuck.k12.ok.us <akelln@shattuck.k12.ok.us>;dearmitage@shawnee.k12.ok.us <dearmitage@shawnee.k12.ok.us>;agrace@shawnee.k12.ok.us <agrace@shawnee.k12.ok.us>;bhouston@shawnee.k12.ok.us <bhouston@shawnee.k12.ok.us>;sjohnston@shidlerps.org <sjohnston@shidlerps.org>;krobinson@shidlerps.org <krobinson@shidlerps.org>;rrogers@shidlerps.org <rrogers@shidlerps.org>;l.hendricks@siloisd.org <l.hendricks@siloisd.org>;k.mcdonald@siloisd.org <k.mcdonald@siloisd.org>;c.walters@siloisd.org <c.walters@siloisd.org>;mbush@skiatookschools.org <mbush@skiatookschools.org>;npearce@skiatookschools.org <npearce@skiatookschools.org>;ctarwater@skiatookschools.org <ctarwater@skiatookschools.org>;fbrown@smithville.k12.ok.us <fbrown@smithville.k12.ok.us>;bjohnston@smithville.k12.ok.us <bjohnston@smithville.k12.ok.us>;dmcBroom@smithville.k12.ok.us <dmcBroom@smithville.k12.ok.us>;slbaker@snyder.k12.ok.us <slbaker@snyder.k12.ok.us>;tgates@snyder.k12.ok.us <tgates@snyder.k12.ok.us>;gkillian@snyder.k12.ok.us <gkillian@snyder.k12.ok.us>;gina.hammock@soper.k12.ok.us <gina.hammock@soper.k12.ok.us>;megan.parker@soper.k12.ok.us <megan.parker@soper.k12.ok.us>;soperschool@live.com <soperschool@live.com>;jdolan@scps.k12.ok.us <jdolan@scps.k12.ok.us>;dpruter@scps.k12.ok.us <dpruter@scps.k12.ok.us>;lburks@src.k12.ok.us <lburks@src.k12.ok.us>;rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>;rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>;redaun.beckes@sovereignschools.org <redaun.beckes@sovereignschools.org>;jblanchard@sovereignschools.org <jblanchard@sovereignschools.org>;dusty.delso@sovereignschools.org <dusty.delso@sovereignschools.org>;bbeagles@sperry.k12.ok.us 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 matt.holder@sulphurk12.org <matt.holder@sulphurk12.org>;brooke.wood@sulphurk12.org <brooke.wood@sulphurk12.org>;
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 <jlhobbs@sbcglobal.net>;garners@tahlequahschools.org <garners@tahlequahschools.org>;Tanya Jones
 <jonest@tahlequahschools.org>;johnsons@talihina.k12.ok.us <johnsons@talihina.k12.ok.us>;jlockhart@talihina.k12.ok.us
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 mitchellj1@tecumsehschools.org <mitchellj1@tecumsehschools.org>;rbatt@temple.k12.ok.us <rbatt@temple.k12.ok.us>;
 bsides@temple.k12.ok.us <bsides@temple.k12.ok.us>;lwhitecotton@temple.k12.ok.us <lwhitecotton@temple.k12.ok.us>;
 mdewoody@tenkiller.k12.ok.us <mdewoody@tenkiller.k12.ok.us>;rhix@tenkiller.k12.ok.us <rhix@tenkiller.k12.ok.us>;
 danderson@terral.k12.ok.us <danderson@terral.k12.ok.us>;nfoster@terral.k12.ok.us <nfoster@terral.k12.ok.us>;
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 jmurphy@tonkawa.k12.ok.us <jmurphy@tonkawa.k12.ok.us>;lsimpson@tonkawa.k12.ok.us <lsimpson@tonkawa.k12.ok.us>;
 gistde@tulsaschools.org <gistde@tulsaschools.org>;dsemmler@tulsacounty.org <dsemmler@tulsacounty.org>;
 sradeal@tulsaschools.org <sradeal@tulsaschools.org>;stoepjo@tulsaschools.org <stoepjo@tulsaschools.org>;sturmero
 <sturmero@collegeboundsschool.org>;Andrea Warren <awarren@collegeboundsschool.org>;Amy Glowicki
 <aglowicki@collegiatehall.org>;omartin <omartin@collegiatehall.org>;euueta <euueta@tulsahonor.org>;
 dwatts@tulsahonor.org <dwatts@tulsahonor.org>;dkirk@kipptulsa.org <dkirk@kipptulsa.org>;andrea.murrell@kipptulsa.org
 <andrea.murrell@kipptulsa.org>;finance@tsas.org <finance@tsas.org>;executivedirector@tsas.org
 <executivedirector@tsas.org>;kchung@tulsalegacy.org <kchung@tulsalegacy.org>;Kiana Smith <ksmith@tulsalegacy.org>;
 rchamberlain@tupelo.k12.ok.us <rchamberlain@tupelo.k12.ok.us>;kmann@tupelo.k12.ok.us <kmann@tupelo.k12.ok.us>;
 bweller@tupelo.k12.ok.us <bweller@tupelo.k12.ok.us>;cclark@turkeyford.net <cclark@turkeyford.net>;Julie Holloway
 <jholloway@turkeyford.net>;gyarbrough@turkeyford.net <gyarbrough@turkeyford.net>;**torri.embrey@turnerisd.org**
<torri.embrey@turnerisd.org>;jennifer.ham@turnerisd.org <jennifer.ham@turnerisd.org>;spillow@turnerisd.org
<spillow@turnerisd.org>;devans@turpinps.org <devans@turpinps.org>;jmartin@turpinps.org <jmartin@turpinps.org>;
 tsmalts@turpinps.org <tsmalts@turpinps.org>;rcourtney@tushka.k12.ok.us <rcourtney@tushka.k12.ok.us>;
 msimpson@tushka.k12.ok.us <msimpson@tushka.k12.ok.us>;lfreeman@tuskahoma.k12.ok.us
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 <sbeen@twinhills.k12.ok.us>;gmcelroy@twinhills.k12.ok.us <gmcelroy@twinhills.k12.ok.us>;Pamela.Snowden@yahoo.com
 <Pamela.Snowden@yahoo.com>;thssupt@tyronebobcats.org <thssupt@tyronebobcats.org>;dburns@tyronebobcats.org
 <dburns@tyronebobcats.org>;jeanette.robertson@tyronebobcats.org <jeanette.robertson@tyronebobcats.org>;
 harkrider.julie@unionps.org <harkrider.julie@unionps.org>;hartzler.kirt@unionps.org <hartzler.kirt@unionps.org>;
 williams.trish@unionps.org <williams.trish@unionps.org>;steve@ajb-cpas.com <steve@ajb-cpas.com>;
 b.slothower@unioncity.k12.ok.us <b.slothower@unioncity.k12.ok.us>;s.straka@unioncity.k12.ok.us
 <s.straka@unioncity.k12.ok.us>;bfrazier@vpsd.org <bfrazier@vpsd.org>;dgant@vpsd.org <dgant@vpsd.org>;
 akeeton@vpsd.org <akeeton@vpsd.org>;trawls@varnum.k12.ok.us <trawls@varnum.k12.ok.us>;
 mthompson@varnum.k12.ok.us <mthompson@varnum.k12.ok.us>;ayott@varnum.k12.ok.us <ayott@varnum.k12.ok.us>;
 lcondit@velma-alma.k12.ok.us <lcondit@velma-alma.k12.ok.us>;rrice@velma-alma.k12.ok.us <rrice@velma-alma.k12.ok.us>;
 jsviser@velma-alma.k12.ok.us <jsviser@velma-alma.k12.ok.us>;tboyer@verdenschools.org <tboyer@verdenschools.org>;
 medwards@verdenschools.org <medwards@verdenschools.org>;jwhitley@verdenschools.org <jwhitley@verdenschools.org>;
 Kevin Dudley <kdudley@sbcglobal.net>;ypace@vps.k12.ok.us <ypace@vps.k12.ok.us>;mpayne@vps.k12.ok.us
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 carnold@vicischools.k12.ok.us <carnold@vicischools.k12.ok.us>;bjennings@vicischools.k12.ok.us
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 grimmekd@vinitahornets.com <grimmekd@vinitahornets.com>;meeksmj@vinitahornets.com <meeksmj@vinitahornets.com>;
 rankinrj@vinitahornets.com <rankinrj@vinitahornets.com>;ganderson@wkjackson.org <ganderson@wkjackson.org>;
 vtorrence@wkjackson.org <vtorrence@wkjackson.org>;rharris@wagonerps.org <rharris@wagonerps.org>;

rhornbuckle@wagonerps.org <rhornbuckle@wagonerps.org>;mail@wainwrightk8.org <mail@wainwrightk8.org>;
mail@wainwrightk8.org <mail@wainwrightk8.org>;mail@wainwrightk8.org <mail@wainwrightk8.org>;mail@wainwrightk8.org
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<jldedmon@waltersps.org>;bksetzer <bksetzer@waltersps.org>;bgsides@waltersps.org <bgsides@waltersps.org>;
eowen@wanette.k12.ok.us <eowen@wanette.k12.ok.us>;jsherdan@wanette.k12.ok.us <jsherdan@wanette.k12.ok.us>;
lburnett@wpss.k12.ok.us <lburnett@wpss.k12.ok.us>;lfoster@wpss.k12.ok.us <lfoster@wpss.k12.ok.us>;
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dianawilson@warner.k12.ok.us <dianawilson@warner.k12.ok.us>;davidvinson@warner.k12.ok.us
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<khilterbran@watonga.k12.ok.us>;blainecotreas@pldi.net <blainecotreas@pldi.net>;ward@watonga.k12.ok.us
<ward@watonga.k12.ok.us>;cbiswell <cbiswell@wattsschool.com>;Kevin Dudley <kdudley@sbcglobal.net>;
marisabetchan@waukomis.k12.ok.us <marisabetchan@waukomis.k12.ok.us>;davidbrewer@waukomis.k12.ok.us
<davidbrewer@waukomis.k12.ok.us>;bcunningham@waurikaschools.org <bcunningham@waurikaschools.org>;
smora@waurikaschools.org <smora@waurikaschools.org>;csimmons@waurikaschools.org <csimmons@waurikaschools.org>;
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📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Turner

Kelly Freeman

From: Kelly Freeman
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mhau@newcastle.k12.ok.us; mhau@newcastle.k12.ok.us; stoneang@purcellps.org;
melvinl@purcellps.org; wandac@purcellps.org; stoneang@purcellps.org;
melvinl@purcellps.org; mcadoos@purcellps.org; landrews@wps-isd.com;
dedwards@wps-isd.com; dedwards@wps-isd.com; creynolds@wps-isd.com; steve@ajb-coas.com;
d.cannon@wayne.k12.ok.us; d.cannon@wayne.k12.ok.us;
t.ringwald@wayne.k12.ok.us; plemmonsc@battiest.k12.ok.us;
marablew@battiest.k12.ok.us; plemmonsc@battiest.k12.ok.us;
superintendent@battiest.k12.ok.us; sleonard@bbisdapp.org; jmcbrayer@bbisdapp.org;
sleonard@bbisdapp.org; cjellisor@bbisdapp.org; meoffice@denison.k12.ok.us;
meoffice@denison.k12.ok.us; meoffice@denison.k12.ok.us; sebert@denison.k12.ok.us;
creavis@eagletownisd.org; wright.kim2@gmail.com; creavis@eagletownisd.org;
barmstrong@eagletownisd.org; jackie.ferguson@forestgrove.k12.ok.us;
darlene.wooten@forestgrove.k12.ok.us; jackie.ferguson@forestgrove.k12.ok.us;
john.smith@forestgrove.k12.ok.us; john.smith@forestgrove.k12.ok.us;
shirleypotts@glover.k12.ok.us; cholmes@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; gloversupt@glover.k12.ok.us; bwall@glover.k12.ok.us;
shirleypotts@glover.k12.ok.us; cgarrett@haworth.k12.ok.us; scarter@haworth.k12.ok.us;

To: cgarrett@haworth.k12.ok.us; jprice@haworth.k12.ok.us; jforshee@hollycreek.org; spotts@hollycreek.org; spotts@hollycreek.org; hbrumley@hollycreek.org; dawn.bourne@idabelps.org; kgreen@idabelps.org; dawn.bourne@idabelps.org; doug.brown@idabelps.org; jhurst@lukfata.org; sharrison@lukfata.org; sharrison@lukfata.org; jhurst@lukfata.org; kneal@lukfata.org; fbrown@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; bjohnston@smithville.k12.ok.us; rtipton@smithville.k12.ok.us; dmcbroom@smithville.k12.ok.us; akeeton@vpsd.org; dgantt@vpsd.org; akeeton@vpsd.org; bfrazier@vpsd.org; lyoung@wcisd.org; ddenison@wcisd.org; lyoung@wcisd.org; jordan_hill@wcisd.org; darrel@ajb-cpas.com; pneedham@checotah.k12.ok.us; pneedham@checotah.k12.ok.us; darrel@ajb-cpas.com; mrmadewell@checotah.k12.ok.us; mrmadewell@checotah.k12.ok.us; smoore@eufaula.k12.ok.us; cpennington@eufaula.k12.ok.us; klmontgomery@eufaula.k12.ok.us; mguthrie@eufaula.k12.ok.us; dproctor@oklatel.net; shaley@hanna.k12.ok.us; shaley@hanna.k12.ok.us; chull@hanna.k12.ok.us; JROSS@midway.k12.ok.us; vmccarty@midway.k12.ok.us; VMCCARTY@MIDWAY.K12.OK.US; BDOUGLAS@MIDWAY.K12.OK.US; KAYEG@RYAL.K12.OK.US; rstoy@ryal.k12.ok.us; jturley@ryal.k12.ok.us; LMAXWELL@RYAL.K12.OK.US; afrench@adpcnet.com; amccool@stidham.k12.ok.us; amccool@stidham.k12.ok.us; sup@stidham.k12.ok.us; afrench@adpcnet.com; chorton@davis.k12.ok.us; ccaraway@davis.k12.ok.us; chorton@davis.k12.ok.us; MMORING@DAVIS.K12.OK.US; brooke.wood@sulphurk12.org; sandy.burnside@sulphurk12.org; matt.holder@sulphurk12.org; afrench@adpcnet.com; mlward@braggsschool.com; mlward@braggsschool.com; jpinkston@braggsschool.com; afrench@adpcnet.com; l_clayton@fortgibsontigers.org; l_clayton@fortgibsontigers.org; s_farmer@fortgibsontigers.org; bj.obrien@haskellps.org; wschepers@haskellps.org; wschepers@haskellps.org; rluellen@haskellps.org; jayj.ocas@gmail.com; amccoy@hilldaleps.org; jayj.ocas@gmail.com; epuckett@hilldaleps.org; Mika.Barton@roughers.net; Cindy.Adkins@roughers.net; Mika.Barton@roughers.net; Jarod.Mendenhall@roughers.net; afrench@adpcnet.com; sbranan@oktahaschool.com; sbranan@oktahaschool.com; jneedham@oktahaschool.com; ssmith@porum.k12.ok.us; kwright@porum.k12.ok.us; ssmith@porum.k12.ok.us; lberry@porum.k12.ok.us
Cc: Katherine Black; Pam Honeysuckle; Krystalen Ibanez; Paula Koch; Elaine Schein
Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Importance: High

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate

good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black
Executive Director of Financial Accounting, OCAS and Auditing
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275



Krystalen Ibanez

From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Thursday, October 26, 2023 2:28 PM
To: Krystalen Ibanez
Subject: Re: [EXTERNAL] Re: Turner 43I005 FY23 Data Review

Thank you so much. I have locked it.

On Thu, Oct 26, 2023 at 2:25 PM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

Looks good. Go ahead and lock. I will then close review and you all can certify.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Thursday, October 26, 2023 2:23 PM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: Re: [EXTERNAL] Re: Turner 43I005 FY23 Data Review

Both expenditure and revenue reports have been uploaded. Can you check it before we lock it again?

On Thu, Oct 26, 2023 at 1:33 PM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

Good afternoon,

From: Torri Embrey <torri.embrey@turnerisd.org>
Sent: Thursday, October 26, 2023 1:24 PM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: Fwd: [EXTERNAL] Re: Turner 431005 FY23 Data Review

Good afternoon, Ms. Ibanez,

I have uploaded our expenditure data but still have questions on a few things. I have typed my question on the Child Nutrition #10 and #12 below in blue.

Also, we will not be in tomorrow due to a prior engagement, does it have to be done and locked by the EOB tomorrow, or can we have it done Monday or Tuesday of next week?

Also, the information below are items still needing to be addressed.

- **Child Nutrition: #10 & State Projects: #12 still need to be corrected. I spoke with the person that does child nutrition and she doesn't understand this. Can you please explain this in more detail? I have fixed the overcoding issue already.**

CN Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

State Project balances from FY22 are not identified in the beginning fund balances in FY23. Please correct by entering the below 6110 amounts.

****Carryover balances should be brought forward by project code. For your district, your revenue shows Fund 11 brought all carryover funds in PC 000.**

Torri Embrey

Turner Public School

Superintendent Secretary

--

Thank you,

Torri Embrey

Turner Public School

Superintendent Secretary



Capital of the Choctaw Nation

Tuskahoma Public School

165269 N 4356 rd. Tuskahoma, Oklahoma 74574

Fax: 918 - 569 - 4154 | Landline: 918 - 569 - 7737

jfreeman@tuskahoma.k12.ok.us

Jonathan Freeman – Superintendent

1/17/2024

State Board of Education

Tuskahoma Public School certified our 2022 – 2023 Oklahoma Cost Accounting System a week before the deadline of Oct. 1st. It was sent back to make some changes right before Oct. 1st. Changes were made. However, being a 1st year Superintendent, I was unaware that I would have to re-certify it by Oct. 1st. Usually extra time is given to districts to make changes.

I'm not one to make excuses. Now I know. We will respect any decision the board makes.

Thank you for your consideration.

Jonathan Freeman

Superintendent

[EXTERNAL] Re: FY23 OCAS Deadline Penalty - Tuskahoma

Jonathan Freeman <jfreeman@tuskahoma.k12.ok.us>

Wed 1/17/2024 12:15 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

 1 attachments (63 KB)
waiver request letter.docx;

Attached is our waiver request letter. Thank you!

Let me know if you need anything else.

On Wed, Jan 17, 2024 at 8:34 AM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Superintendent Freeman,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so, the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black

Sent: Tuesday, January 9, 2024 12:55 PM

To: jfreeman@tuskahoma.k12.ok.us <jfreeman@tuskahoma.k12.ok.us>; jfreeman@tuskahoma.k12.ok.us <jfreeman@tuskahoma.k12.ok.us>

Subject: FY23 OCAS Deadline Penalty - Tuskahoma

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as "not operating

pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Tuskahoma Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 10, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$356.23**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

--

Jonathan Freeman
Superintendent
Tuskahoma Public School

FY23 OCAS Deadline Penalty - Tuskahoma

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:34 AM

To: jfreeman@tuskahoma.k12.ok.us <jfreeman@tuskahoma.k12.ok.us>; lfreeman@tuskahoma.k12.ok.us <lfreeman@tuskahoma.k12.ok.us>

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
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 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black

Sent: Tuesday, January 9, 2024 12:55 PM

To: jfreeman@tuskahoma.k12.ok.us <jfreeman@tuskahoma.k12.ok.us>; lfreeman@tuskahoma.k12.ok.us <lfreeman@tuskahoma.k12.ok.us>

Subject: FY23 OCAS Deadline Penalty - Tuskahoma

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Fw: FY23 OCAS Review and FY24 OCAS Manual

Tuskahoma

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:36 PM

To: edalke@salinawildcats.org <edalke@salinawildcats.org>; Johna Gann <jgann@salinawildcats.org>; Renee Humphrey <rhumphrey@salinawildcats.org>; cechols@sallisawps.org <cechols@sallisawps.org>; smerrill@sallisawps.org <smerrill@sallisawps.org>; Durkee, Sherry <sherry.durkee@sandites.org>; terri.kennedy@sandites.org <terri.kennedy@sandites.org>; Kristie Newby <kristie.newby@sandites.org>; Aisha Brown <abrown@dbcschool.org>; dbrown@dbcschool.org <dbrown@dbcschool.org>; Robert Armstrong <rarmstrong@sapulpaps.org>; dellis@sapulpaps.org <dellis@sapulpaps.org>; Kenda Terrones <kterrones@sapulpaps.org>; rbuckner@savanna.k12.ok.us <rbuckner@savanna.k12.ok.us>; rpeckio@savanna.k12.ok.us <rpeckio@savanna.k12.ok.us>; Brad Tisdale <tisdalecpa@att.net>; dcrabb@sayre.k12.ok.us <dcrabb@sayre.k12.ok.us>; Lacy Crompton <lcrompton@sayre.k12.ok.us>; Jenni Easter <jeaster@sayre.k12.ok.us>; bfrederick@schulter.k12.ok.us <bfrederick@schulter.k12.ok.us>; tlay@schulter.k12.ok.us <tlay@schulter.k12.ok.us>; cpittman@schulter.k12.ok.us <cpittman@schulter.k12.ok.us>; Greg Gregory <ggregory@seiling.k12.ok.us>; gholsapple@seiling.k12.ok.us <gholsapple@seiling.k12.ok.us>; psmart@seiling.k12.ok.us <psmart@seiling.k12.ok.us>; bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>; kamiller@sps.k12.ok.us <kamiller@sps.k12.ok.us>; aturner@sps.k12.ok.us <aturner@sps.k12.ok.us>; Heather Funkhouser <hfunkhouser@sentinel.k12.ok.us>; Jason Goostree <jgoostree@sentinel.k12.ok.us>; deniserozell@pldi.net <deniserozell@pldi.net>; Claire Helm <claire.helm@sequoyaheagles.net>; terry.saul@sequoyaheagles.net <terry.saul@sequoyaheagles.net>; Tamra Schultz <tamra.schultz@sequoyaheagles.net>; Kevin Dudley <kdudley@sbcglobal.net>; ethompson@shadygrove.k12.ok.us <ethompson@shadygrove.k12.ok.us>; vestalt@shadygrove.k12.ok.us <vestalt@shadygrove.k12.ok.us>; rosemary.chandler@spk12.org <rosemary.chandler@spk12.org>; Bruce Gillham <bruce.gillham@spk12.org>; blenda.morris@spk12.org <blenda.morris@spk12.org>; cfree@smmps.k12.ok.us <cfree@smmps.k12.ok.us>; vharzman@smmps.k12.ok.us <vharzman@smmps.k12.ok.us>; jthompson@smmps.k12.ok.us <jthompson@smmps.k12.ok.us>; tthompson@smmps.k12.ok.us <tthompson@smmps.k12.ok.us>; steve@ajb-cpas.com <steve@ajb-cpas.com>; rtbullard@shattuck.k12.ok.us <rtbullard@shattuck.k12.ok.us>; akelln@shattuck.k12.ok.us <akelln@shattuck.k12.ok.us>; deaarmitage@shawnee.k12.ok.us <deaarmitage@shawnee.k12.ok.us>; agrace@shawnee.k12.ok.us <agrace@shawnee.k12.ok.us>; bhouston@shawnee.k12.ok.us <bhouston@shawnee.k12.ok.us>; sjohnston@shidlerps.org <sjohnston@shidlerps.org>; krobison@shidlerps.org <krobison@shidlerps.org>; rrogers@shidlerps.org <rrogers@shidlerps.org>; l.hendricks@siloid.org <l.hendricks@siloid.org>; k.mcdonald@siloid.org <k.mcdonald@siloid.org>; c.walters@siloid.org <c.walters@siloid.org>; mbush@skiatookschools.org <mbush@skiatookschools.org>; npearce@skiatookschools.org <npearce@skiatookschools.org>; ctarwater@skiatookschools.org <ctarwater@skiatookschools.org>; fbrown@smithville.k12.ok.us <fbrown@smithville.k12.ok.us>; bjohnston@smithville.k12.ok.us <bjohnston@smithville.k12.ok.us>; dmc broom@smithville.k12.ok.us <dmc broom@smithville.k12.ok.us>; slbaker@snyder.k12.ok.us <slbaker@snyder.k12.ok.us>; tgates@snyder.k12.ok.us <tgates@snyder.k12.ok.us>; gkillian@snyder.k12.ok.us <gkillian@snyder.k12.ok.us>; gina.hammock@soper.k12.ok.us <gina.hammock@soper.k12.ok.us>; megan.parker@soper.k12.ok.us <megan.parker@soper.k12.ok.us>; soperschool@live.com <soperschool@live.com>; jdolan@scps.k12.ok.us <jdolan@scps.k12.ok.us>; dpruter@scps.k12.ok.us <dpruter@scps.k12.ok.us>; lburks@src.k12.ok.us <lburks@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; redaun.beckes@sovereignschools.org <redaun.beckes@sovereignschools.org>; jblanchard@sovereignschools.org <jblanchard@sovereignschools.org>; dusty.delso@sovereignschools.org <dusty.delso@sovereignschools.org>; bbeagles@sperry.k12.ok.us <bbeagles@sperry.k12.ok.us>; wficklin@sperry.k12.ok.us <wficklin@sperry.k12.ok.us>; cmooney@sperry.k12.ok.us <cmooney@sperry.k12.ok.us>; rhaynes@spiro.k12.ok.us <rhaynes@spiro.k12.ok.us>; rhoward@spiro.k12.ok.us <rhoward@spiro.k12.ok.us>; llashley@spiro.k12.ok.us <llashley@spiro.k12.ok.us>; harter@springer.k12.ok.us <harter@springer.k12.ok.us>; lsummers@springer.k12.ok.us <lsummers@springer.k12.ok.us>; swebb@springer.k12.ok.us <swebb@springer.k12.ok.us>; rbridges@sterling.k12.ok.us <rbridges@sterling.k12.ok.us>; lking@sterling.k12.ok.us <lking@sterling.k12.ok.us>; amccool@stidham.k12.ok.us <amccool@stidham.k12.ok.us>; sup@stidham.k12.ok.us <sup@stidham.k12.ok.us>; jhamlin@stiglerps.com <jhamlin@stiglerps.com>; lhamlin@stiglerps.com <lhamlin@stiglerps.com>; marnold@stillwaterschools.com <marnold@stillwaterschools.com>; sflores@stillwaterschools.com <sflores@stillwaterschools.com>; ugordon@stillwaterschools.com <ugordon@stillwaterschools.com>; tchristie@stilwellk12.org <tchristie@stilwellk12.org>; sdavis@stilwellk12.org <sdavis@stilwellk12.org>; glovelis@stonewall.k12.ok.us <glovelis@stonewall.k12.ok.us>; b.sanders@stonewall.k12.ok.us <b.sanders@stonewall.k12.ok.us>; scott@stonewall.k12.ok.us <scott@stonewall.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; mblackburn@stratford.k12.ok.us <mblackburn@stratford.k12.ok.us>; mclark@stratford.k12.ok.us <mclark@stratford.k12.ok.us>; phelm@stratford.k12.ok.us <phelm@stratford.k12.ok.us>; tpotts@stringtownisd.org <tpotts@stringtownisd.org>; preese@stringtownisd.org <preese@stringtownisd.org>; k.johnson@strother.k12.ok.us <k.johnson@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; kim.beck@stroud.k12.ok.us <kim.beck@stroud.k12.ok.us>; carolcrass3@gmail.com <carolcrass3@gmail.com>; joe.vt@stroud.k12.ok.us <joe.vt@stroud.k12.ok.us>; Tracy Blasengame <tblas@stuart.k12.ok.us>; hood@stuart.k12.ok.us

<hood@stuart.k12.ok.us>;morse@stuart.k12.ok.us <morse@stuart.k12.ok.us>;dharp74074@aol.com <dharp74074@aol.com>;
 matt.holder@sulphurk12.org <matt.holder@sulphurk12.org>;brooke.wood@sulphurk12.org <brooke.wood@sulphurk12.org>;
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 <jlhobbs@sbcglobal.net>;garners@tahlequahschools.org <garners@tahlequahschools.org>;Tanya Jones
 <jonest@tahlequahschools.org>;johnsons@talihina.k12.ok.us <johnsons@talihina.k12.ok.us>;jlockhart@talihina.k12.ok.us
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 <sturmero@collegeboundsschool.org>;Andrea Warren <awarren@collegeboundsschool.org>;Amy Glowicki
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 dwatts@tulsahonor.org <dwatts@tulsahonor.org>;dkirk@kipptulsa.org <dkirk@kipptulsa.org>;andrea.murrell@kipptulsa.org
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 rchamberlain@tupelo.k12.ok.us <rchamberlain@tupelo.k12.ok.us>;kmann@tupelo.k12.ok.us <kmann@tupelo.k12.ok.us>;
 bweller@tupelo.k12.ok.us <bweller@tupelo.k12.ok.us>;cclark@turkeyford.net <cclark@turkeyford.net>;Julie Holloway
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 tsmalts@turpinps.org <tsmalts@turpinps.org>;rcourtney@tushka.k12.ok.us <rcourtney@tushka.k12.ok.us>;
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lfreeman@tuskahoma.k12.ok.us;mcorley@tuttleschools.info <mcorley@tuttleschools.info>;sgarrett@tuttleschools.info
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 <Pamela.Snowden@yahoo.com>;thssupt@tyronebobcats.org <thssupt@tyronebobcats.org>;dburns@tyronebobcats.org
 <dburns@tyronebobcats.org>;jeanette.robertson@tyronebobcats.org <jeanette.robertson@tyronebobcats.org>;
 harkrider.julie@unionps.org <harkrider.julie@unionps.org>;hartzler.kirt@unionps.org <hartzler.kirt@unionps.org>;
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 b.slothower@unioncity.k12.ok.us <b.slothower@unioncity.k12.ok.us>;s.straka@unioncity.k12.ok.us
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 akeeton@vpsd.org <akeeton@vpsd.org>;trawls@varnum.k12.ok.us <trawls@varnum.k12.ok.us>;
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jwigg@yarbrough.k12.ok.us <jwigg@yarbrough.k12.ok.us>;jim.fenrick@yukonps.com <jim.fenrick@yukonps.com>; dayna.jones@yukonps.com <dayna.jones@yukonps.com>;jason.simeroth@yukonps.com <jason.simeroth@yukonps.com>; zaneis@zaneis.k12.ok.us <zaneis@zaneis.k12.ok.us>;zaneis@zaneis.k12.ok.us <zaneis@zaneis.k12.ok.us>; zaneis@zaneis.k12.ok.us <zaneis@zaneis.k12.ok.us>;misty.nelson@zionjets.com <misty.nelson@zionjets.com>; kristi.smith@zionjets.com <kristi.smith@zionjets.com>;clayton.yeager <clayton.yeager@zionjets.com>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Tuskahoma 64C004 FY23 Data Review Summary

P. Koch 01/08/2024

Tuskahoma School District's initial upload was on 08/24/2023, again on 08/28/2023, and final upload was made on 08/30/2023 and data was locked at that time. Data review was performed on 09/12/2023, and a second request for response was made on 09/20/2023, and the district responded requesting data to be opened. No further response was received by the district via email or telephone correspondence. I locked district data on 10/01/2023 and certified. Superintendent certified data on 10/10/2023.

Email correspondence attached to this summary.

Paula Koch

From: Paula Koch
Sent: Monday, October 2, 2023 9:00 AM
To: Larissa Freeman; rerwin@tuskahoma.k12.ok.us
Subject: 64C004 Tuskahoma FY23 OCAS Data Deadline- Please Certify

Importance: High

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

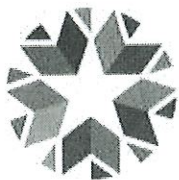
From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Paula Koch

Financial Specialist/Auditor
Oklahoma State Dept. of Education
2500 N. Lincoln Blvd Ste 420
Oklahoma City, OK 73105
(405)521-2517
www.sde.ok.gov



OKLAHOMA
Education

Paula Koch

From: Paula Koch
Sent: Friday, September 29, 2023 2:54 PM
To: lfreeman@tuskahoma.k12.ok.us; rerwin@tuskahoma.k12.ok.us
Subject: RE: 64C004 Tuskahoma FY23 OCAS Data Review- 3rd Request- Action Required

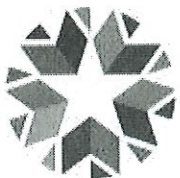
Importance: High

I haven't seen any movement on correcting your data, as a reminder, the deadline has been moved back to Monday, but we need time to allow for additional corrections.

Please let me know when you have uploaded corrections and locked.

Respectfully,

Paula Koch
Financial Specialist/Auditor
Oklahoma State Dept. of Education
2500 N. Lincoln Blvd Ste 420
Oklahoma City, OK 73105
(405)521-2517
www.sde.ok.gov



OKLAHOMA
Education

From: Paula Koch
Sent: Wednesday, September 20, 2023 11:21 AM
To: lfreeman@tuskahoma.k12.ok.us; rerwin@tuskahoma.k12.ok.us
Subject: RE: 64C004 Tuskahoma FY23 OCAS Data Review- 2nd Request- Action Required

Good morning,

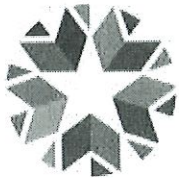
Do you need your data unlocked for corrections? Please let me know if there is anything I can help with.

I have noted that your EON was uploaded on 08/28/2023, however this will need to be uploaded in Excel format. The signature pages are ok to be uploaded as a pdf.

Respectfully,

Paula Koch

Financial Specialist/Auditor
Oklahoma State Dept. of Education
2500 N. Lincoln Blvd Ste 420
Oklahoma City, OK 73105
(405)521-2517
www.sde.ok.gov



OKLAHOMA
Education

From: Paula Koch
Sent: Tuesday, September 12, 2023 4:04 PM
To: lfreeman@tuskahoma.k12.ok.us; rerwin@tuskahoma.k12.ok.us
Subject: 64C004 Tuskahoma FY23 OCAS Data Review- Action Required

Hello,

I finished reviewing your District's FY23 OCAS data and there are a few items that need correction. These are numbered below.

First, a few reminders-

Estimate of Needs Due – Deadline REMINDER: October 1

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Audit Deadline REMINDER:

According to you FY23 OCAS expenditure data your district expended \$383,805.23 in federal funds. Therefore, your audit is due to this office on or before April 30, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following review items need addressed:

1. **Estopped Warrants and Lapsed Appropriations-** The district does not have any lapsed appropriations (SOR 6130) or Estopped Warrants (SOR 6140) entered in data. Are there any that need to be entered?
2. **Beginning Fund Balances-** FY23 beginning fund balances do not balance with FY22 ending fund balances in funds 11 and 60. Please correct or explain why these do not match.

Fund Code	FY22 Revenue	FY22 Expenditure	Ending Fund Balance	FY23 Beginning Fund Balance (SOR 6110)
11	\$1,013,200.35	\$911,027.53	\$102,172.82	\$103,504.13
21	\$25,361.24	\$18,662.49	\$6,698.75	\$6,698.75
60	\$19,992.32	\$10,718.05	\$9,274.27	\$9,068.84

3. **Child Nutrition-** FY22 Ending project balances are not correctly recorded or not recorded in OCAS as SOR 6110. Highlighted in Snippet below. Please Correct. For FY23, Projects 763 and 764 do not have expenditures recorded and will need correction. You will see this reflected on the Federal projects reporting section. Project 385 ended in a negative balance that will need to be recorded, this will be reflected in the state project section below, as well.

OCAS Compared To Child Nutrition (Year: 2022)

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2022	11	000	-\$73,470.62	\$33,626.95	-\$107,097.57
2022	11	332	\$0.00	\$379.38	-\$379.38
2022	11	335	\$0.00	\$1,231.80	-\$1,231.80
2022	11	385	-\$1,947.01	\$0.00	-\$1,947.01
2022	11	759	\$6,351.50	\$5,300.12	\$1,051.38
2022	11	760	\$614.00	\$0.00	\$614.00
2022	11	762	\$531.57	\$0.00	\$531.57
2022	11	763	\$54,038.60	\$13,746.78	\$40,291.82
2022	11	764	\$33,491.35	\$11,344.98	\$22,146.37
2022	11	793	\$0.00	\$94.95	-\$94.95

4. **State Project Codes-** FY22 ending balances need to be entered as SOR 6110 for FY23 in State Project Codes 333,361, 367 and 385 (Child Nutrition). Please Correct.

	State Allocated Prgms	23 6110
333	State Textbook	\$9,076.49
361	ACE Technology	\$219.82

367	READ SUFF ACT	\$1,464.76
385	Child Nutrition	\$(1,947.01)

** Project 385 ended in a negative in FY22 and will need to be carried forward, please review the expenditures coded to 385 to avoid continuing the negative balance.

CoDist Code: 64C004
TUSKAHOMA

Oklahoma State Department of Education
Financial Accounting
OCAS Compared To State Aid Allocation (Year: 2023)

Project Code	Source Code	State Aid	
		Allocations	Payments
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	343,439.18	343,439.18
318 REDBUD SCHOOL FUNDING ACT	3435 REDBUD SCHOOL FUNDING ACT	1,595.56	1,595.56
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	6,259.77	6,259.77
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	5,019.56	5,019.56
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	52,905.84	52,905.84
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	34,800.94	34,800.94
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	116.24	116.24
367 READ SUFF ACT	3415 READING SUFF FUNDS	2,409.84	2,409.84
367 READ SUFF ACT	6110 CASH FORWARD	0.00	0.00
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	0.00

5. **Federal Programs-** Federal expenditures do not balance with what is claimed through GMS. Please review and correct. If there are pending claims, please provide documentation of claim.

Passed Through State Dept of Education	OCAS		
Title 1, Part A, Basic Program	84.01	511	\$42,536.91
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$25,521.80
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$6,676.73
American Rescue Plan (ARP ESSER III) - IDEA B Preschool	84.027X	643	\$146.64
American Rescue Plan (ARP ESSER) Counselor Grant	84.425U	722	\$32,000.00
CDC- Epidemiology/Lab -reopening schools	93.323	723	\$88,779.98
CRRSA ESSERF II/CARES Act	84.425D	793	\$404.65
American Rescue Plan (ESSER III)	84.425U	795	\$126,305.31

Please confirm your review of the following reports:

MOE: Every Student Succeeds Act (ESSA): (Attached)

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

MOE: Special Ed:

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Excess Cost:

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later By District**”. If the district uploads new information this report will repopulate.

Administrative Cost:

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

**** Special Note ****

Please review your OCAS compared to SPR (all Job Classes) report. It is important that these match, line for line (minus rounding) in both OCAS and SPR for *ALL* Job classes, just like we require for Superintendent. While this is not included in FY23 Data Review, we will be including this in your FY24 data review and will require it to be correct. This report is available to you under your District Report tab. No action is required at this time.

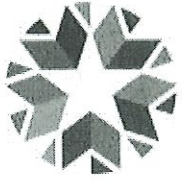
Please respond to this email when asking questions regarding your review. Please note that your data is still locked. I can unlock your data when you are ready to make corrective uploads. Please let me know when you are ready.

Thank you for your time and attention to this important process.

Respectfully,

Paula Koch

Financial Specialist/Auditor
Oklahoma State Dept. of Education
2500 N. Lincoln Blvd Ste 420
Oklahoma City, OK 73105
(405)521-2517



OKLAHOMA
Education



White Rock Public School
334998 East 1010 Rd
McLoud, OK 74881
Phone: 405.964.3428
Fax: 405.964-3427

Alicia Ebers
Superintendent / Principal
aebers@whiterock.k12.ok.us

January 17, 2024

RE: Waiver Request

Members of the State Board of Education,

On behalf of White Rock School District, I respectfully request a waiver for the penalty assigned for the late certification of our FY23 OCAS data.

White Rock is a small, prek-8th district in rural Lincoln County. Our encumbrance clerk is off-site, working full-time for a larger district and part-time for White Rock. She locked all district uploads on September 30. I was notified via text that the data was locked and ready to be certified. I failed to certify the locked data in a timely manner. It was purely my human error that the data was not certified by the required deadline.

I respectfully request a waiver for the \$623.58 penalty. I will with due diligence work to be certain White Rock's FY24 OCAS data is submitted and certified in a timely manner and all related deadlines are met.

Cordially,

Alicia J. Ebers


Alicia J. Ebers
Superintendent / Principal

[EXTERNAL] Re: FY23 OCAS Penalty - White Rock

ALICIA EBERS <aebers@whiterock.k12.ok.us>

Wed 1/17/2024 12:02 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>

 1 attachments (125 KB)

OCAS.WaiverRequest.1.17.24.StateBoardofEducation.doc.pdf;

Hi Katherine,

Thank you for your time this morning. I appreciate your assistance. Please see attached waiver request.

Respectfully,

Alicia Ebers, M.Ed.**Superintendent/Principal****White Rock Public School**

405.964.3428

Fax: 405.964.3427

**Soaring with Eagles!**

On Wed, Jan 17, 2024 at 8:31 AM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Superintendent Ebers,

As of this morning we have not received a waiver request from your district. Does the district plan on submitting a request? If so, the request must be received before 4:30 pm today. If the district is not going to submit a waiver request please let me know.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Katherine Black
Sent: Tuesday, January 9, 2024 12:54 PM
To: Alicia Ebers <aebers@whiterock.k12.ok.us>; lhobaugh@whiterock.k12.ok.us
<lhobaugh@whiterock.k12.ok.us>
Subject: FY23 OCAS Penalty - White Rock

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that White Rock Public School:

- Did not lock its submission until _____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$623.58**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

FY23 OCAS Penalty - White Rock

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/17/2024 8:31 AM

To:Alicia Ebers <aegers@whiterock.k12.ok.us>;lhobaugh@whiterock.k12.ok.us <lhobaugh@whiterock.k12.ok.us>

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Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

From: Katherine Black**Sent:** Tuesday, January 9, 2024 12:54 PM**To:** Alicia Ebers <aegers@whiterock.k12.ok.us>; lhobaugh@whiterock.k12.ok.us
<lhobaugh@whiterock.k12.ok.us>**Subject:** FY23 OCAS Penalty - White Rock

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To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Fw: FY23 OCAS Review and FY24 OCAS Manual



Katherine Black <Katherine.Black@sde.ok.gov>

Wed 8/2/2023 3:36 PM

To: edalke@salinawildcats.org <edalke@salinawildcats.org>; Johna Gann <jgann@salinawildcats.org>; Renee Humphrey <rhumphrey@salinawildcats.org>; cechols@sallisawps.org <cechols@sallisawps.org>; smerrill@sallisawps.org <smerrill@sallisawps.org>; Durkee, Sherry <sherry.durkee@sandites.org>; terri.kennedy@sandites.org <terri.kennedy@sandites.org>; Kristie Newby <kristie.newby@sandites.org>; Aisha Brown <abrown@dbc.school.org>; dbrown@dbc.school.org <dbrown@dbc.school.org>; Robert Armstrong <rarmstrong@sapulpaps.org>; dellis@sapulpaps.org <dellis@sapulpaps.org>; Kenda Terrones <kterrones@sapulpaps.org>; rbuckner@savanna.k12.ok.us <rbuckner@savanna.k12.ok.us>; rpeckio@savanna.k12.ok.us <rpeckio@savanna.k12.ok.us>; Brad Tisdale <tisdalecpa@att.net>; dcrabb@sayre.k12.ok.us <dcrabb@sayre.k12.ok.us>; Lacy Crompton <lcrompton@sayre.k12.ok.us>; Jenni Easter <jeaster@sayre.k12.ok.us>; bfrederick@schulter.k12.ok.us <bfrederick@schulter.k12.ok.us>; tlay@schulter.k12.ok.us <tlay@schulter.k12.ok.us>; cpittman@schulter.k12.ok.us <cpittman@schulter.k12.ok.us>; Greg Gregory <gggregory@seiling.k12.ok.us>; gholsapple@seiling.k12.ok.us <gholsapple@seiling.k12.ok.us>; psmart@seiling.k12.ok.us <psmart@seiling.k12.ok.us>; bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>; kamiller@sps.k12.ok.us <kamiller@sps.k12.ok.us>; aturner@sps.k12.ok.us <aturner@sps.k12.ok.us>; Heather Funkhouser <hfunkhouser@sentinel.k12.ok.us>; Jason Goostree <jgoostree@sentinel.k12.ok.us>; deniserozell@pldi.net <deniserozell@pldi.net>; Claire Helm <claire.helm@sequoyaheagles.net>; terry.saul@sequoyaheagles.net <terry.saul@sequoyaheagles.net>; Tamra Schultz <tamra.schultz@sequoyaheagles.net>; Kevin Dudley <kdudley@sbcglobal.net>; ethompson@shadygrove.k12.ok.us <ethompson@shadygrove.k12.ok.us>; vestalt@shadygrove.k12.ok.us <vestalt@shadygrove.k12.ok.us>; rosemary.chandler@spk12.org <rosemary.chandler@spk12.org>; Bruce Gillham <bruce.gillham@spk12.org>; blenda.morris@spk12.org <blenda.morris@spk12.org>; cfree@smmps.k12.ok.us <cfree@smmps.k12.ok.us>; vharzman@smmps.k12.ok.us <vharzman@smmps.k12.ok.us>; jthompson@smmps.k12.ok.us <jthompson@smmps.k12.ok.us>; tthompson@smmps.k12.ok.us <tthompson@smmps.k12.ok.us>; steve@ajb-cpas.com <steve@ajb-cpas.com>; rtbullard@shattuck.k12.ok.us <rtbullard@shattuck.k12.ok.us>; akelln@shattuck.k12.ok.us <akelln@shattuck.k12.ok.us>; deaarmitage@shawnee.k12.ok.us <deaarmitage@shawnee.k12.ok.us>; agrace@shawnee.k12.ok.us <grace@shawnee.k12.ok.us>; bhouston@shawnee.k12.ok.us <bhouston@shawnee.k12.ok.us>; sjohnston@shidlers.org <sjohnston@shidlers.org>; krobison@shidlers.org <krobison@shidlers.org>; rrogers@shidlers.org <rrogers@shidlers.org>; l.hendricks@siloid.org <l.hendricks@siloid.org>; k.mcdonald@siloid.org <k.mcdonald@siloid.org>; c.walters@siloid.org <c.walters@siloid.org>; mbush@skiatookschools.org <mbush@skiatookschools.org>; npearce@skiatookschools.org <npearce@skiatookschools.org>; ctarwater@skiatookschools.org <ctarwater@skiatookschools.org>; fbrown@smithville.k12.ok.us <fbrown@smithville.k12.ok.us>; bjohnston@smithville.k12.ok.us <bjohnston@smithville.k12.ok.us>; dmcbbroom@smithville.k12.ok.us <dmcbbroom@smithville.k12.ok.us>; slbaker@snyder.k12.ok.us <slbaker@snyder.k12.ok.us>; tgates@snyder.k12.ok.us <tgates@snyder.k12.ok.us>; gkillian@snyder.k12.ok.us <gkillian@snyder.k12.ok.us>; gina.hammock@soper.k12.ok.us <gina.hammock@soper.k12.ok.us>; megan.parker@soper.k12.ok.us <megan.parker@soper.k12.ok.us>; soperschool@live.com <soperschool@live.com>; jdolan@scps.k12.ok.us <jdolan@scps.k12.ok.us>; dpruter@scps.k12.ok.us <dpruter@scps.k12.ok.us>; lburks@src.k12.ok.us <lburks@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; redaun.beckes@sovereignschools.org <redaun.beckes@sovereignschools.org>; jblanchard@sovereignschools.org <jblanchard@sovereignschools.org>; dusty.delso@sovereignschools.org <dusty.delso@sovereignschools.org>; bbeagles@sperry.k12.ok.us <bbeagles@sperry.k12.ok.us>; wficklin@sperry.k12.ok.us <wficklin@sperry.k12.ok.us>; cmooney@sperry.k12.ok.us <cmooney@sperry.k12.ok.us>; rhaynes@spiro.k12.ok.us <rhaynes@spiro.k12.ok.us>; rhoward@spiro.k12.ok.us <rhoward@spiro.k12.ok.us>; llashley@spiro.k12.ok.us <llashley@spiro.k12.ok.us>; hdarter@springer.k12.ok.us <hdarter@springer.k12.ok.us>; lsummers@springer.k12.ok.us <lsummers@springer.k12.ok.us>; swebb@springer.k12.ok.us <swebb@springer.k12.ok.us>; rbridges@sterling.k12.ok.us <rbridges@sterling.k12.ok.us>; lking@sterling.k12.ok.us <lking@sterling.k12.ok.us>; amccool@stidham.k12.ok.us <amccool@stidham.k12.ok.us>; sup@stidham.k12.ok.us <sup@stidham.k12.ok.us>; jhamlin@stiglerps.com <jhamlin@stiglerps.com>; lhamlin@stiglerps.com <lhamlin@stiglerps.com>; marnold@stillwaterschools.com <marnold@stillwaterschools.com>; sflores@stillwaterschools.com <sflores@stillwaterschools.com>; ugordon@stillwaterschools.com <ugordon@stillwaterschools.com>; tchristie@stilwellk12.org <tchristie@stilwellk12.org>; sdavis@stilwellk12.org <sdavis@stilwellk12.org>; glovelis@stonewall.k12.ok.us <glovelis@stonewall.k12.ok.us>; b.sanders@stonewall.k12.ok.us <b.sanders@stonewall.k12.ok.us>; scott@stonewall.k12.ok.us <scott@stonewall.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; mblackburn@stratford.k12.ok.us <mblackburn@stratford.k12.ok.us>; mclark@stratford.k12.ok.us <mclark@stratford.k12.ok.us>; phelm@stratford.k12.ok.us <phelm@stratford.k12.ok.us>; tpotts@stringtownisd.org <tpotts@stringtownisd.org>; preese@stringtownisd.org <preese@stringtownisd.org>; k.johnson@strother.k12.ok.us <k.johnson@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; kim.beck@stroud.k12.ok.us <kim.beck@stroud.k12.ok.us>; carolcrass3@gmail.com <carolcrass3@gmail.com>; joe.vt@stroud.k12.ok.us <joe.vt@stroud.k12.ok.us>; Tracy Blasengame <tblas@stuart.k12.ok.us>; hood@stuart.k12.ok.us

<hood@stuart.k12.ok.us>;morse@stuart.k12.ok.us <morse@stuart.k12.ok.us>;dharp74074@aol.com <dharp74074@aol.com>;
matt.holder@sulphurk12.org <matt.holder@sulphurk12.org>;brooke.wood@sulphurk12.org <brooke.wood@sulphurk12.org>;
pmcentire@sweetwater.k12.ok.us <pmcentire@sweetwater.k12.ok.us>;jgray@sweetwater.k12.ok.us
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<pittsburg_treasurer@yahoo.com>;bwhite@tannehill.k12.ok.us <bwhite@tannehill.k12.ok.us>;fortsona@tecumsehschools.org
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jledbetter@terral.k12.ok.us <jledbetter@terral.k12.ok.us>;america.martinez@texhoma61.net
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tune@woodwardps.net <tune@woodwardps.net>;ddenison@wcisd.org <ddenison@wcisd.org>;jordan_hill@wcisd.org
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vgideon@wyandotte.k12.ok.us <vgideon@wyandotte.k12.ok.us>;bwade <bwade@wyandotte.k12.ok.us>;steve@ajb-cpas.com
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📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:40 AM
To: leslielee@moss.k12.ok.us; dstory@moss.k12.ok.us; leslielee@moss.k12.ok.us; rgann@moss.k12.ok.us; hood@stuart.k12.ok.us; morse@stuart.k12.ok.us; morse@stuart.k12.ok.us; tblas@stuart.k12.ok.us; styra@wetumka.k12.ok.us; dmcgee@wetumka.k12.ok.us; cduffy@altusps.com; lholley@altusps.com; pbush@altusps.com; rworbes@altusps.com; afrench@adpcnet.net; abaldock@blairschool.org; abaldock@blairschool.org; jsmith@blairschool.org; afrench@adpcnet.com; karen.roe@dukeschools.org; karen.roe@dukeschools.org; todd.ware@dukeschools.org; tdavis0937@gmail.com; swilliams@navajo.k12.ok.us; tdavis0937@gmail.com; swilliams@navajo.k12.ok.us; vnance@navajo.k12.ok.us; tricia.latham@tlathamcpa.com; janicereynolds@olustee.k12.ok.us; rmhazel@olustee.k12.ok.us; rmhazel@olustee.k12.ok.us; rfarris@ringling.k12.ok.us; dbenson@ringling.k12.ok.us; dbenson@ringling.k12.ok.us; ksouthward@ringling.k12.ok.us; tmorrison@ryan.k12.ok.us; shanson@ryan.k12.ok.us; shanson@ryan.k12.ok.us; mchapman@ryan.k12.ok.us; nfoster@terral.k12.ok.us; jledbetter@terral.k12.ok.us; nfoster@terral.k12.ok.us; danderson@terral.k12.ok.us; bcunningham@waurikaschools.org; smora@waurikaschools.org; bcunningham@waurikaschools.org; csimmons@waurikaschools.org; tisdalecpa@att.net; lindsey.claborn@coleman.k12.ok.us; lindsey.claborn@coleman.k12.ok.us; melissa.ferguson@coleman.k12.ok.us; stefannie@adpcnet.com; kstidham@mannsville.k12.ok.us; stefannie@adpcnet.com; bprice@mannsville.k12.ok.us; cbwalters1953@gmail.com; lethornburg@milburnps.org; ethornburg@milburnps.org; jmcbride@milburnps.org; paulacrawford@dcsok.org; rhonda.millcreek@gmail.com; lorindac@millcreek.k12.ok.us; ritual_us@yahoo.com; dakins@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; bmcdonald@ravia.k12.ok.us; charmel@tishomingo.k12.ok.us; tohara@tishomingo.k12.ok.us; charmel@tishomingo.k12.ok.us; bwaitman@tishomingo.k12.ok.us; lburnett@wpss.k12.ok.us; lfoster@wpss.k12.ok.us; lfoster@wpss.k12.ok.us; jromines@wpss.k12.ok.us; sbookout@blackwell.k12.ok.us; kwebb@blackwell.k12.ok.us; kgleason@blackwell.k12.ok.us; shaskins@blackwell.k12.ok.us; jlay@ocic.k12.ok.us; ahorinek@kildare.k12.ok.us; ahorinek@kildare.k12.ok.us; bshelley@kildare.k12.ok.us; mdvap@newkirk.k12.ok.us; dusry@newkirk.k12.ok.us; mdvap@newkirk.k12.ok.us; skempenich@newkirk.k12.ok.us; steve@ajb-cpas.com; tbarrows@peckham.k12.ok.us; ccline@peckham.k12.ok.us; ccline@peckham.k12.ok.us; ccline@peckham.k12.ok.us; maribeth.ratliff@okstate.edu; amason@peckham.k12.ok.us; jdecker@peckham.k12.ok.us; storib@pcps.us; allynl@pcps.us; storib@pcps.us; matlos@pcps.us; jmurphy@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; jcantrell@tonkawa.k12.ok.us; lsimpson@tonkawa.k12.ok.us; darrel@ajb-cpas.com; swhite@cashionps.org; swhite@cashionps.org; lashlock@cashionps.org; darrel_ajb@yahoo.com; arichards@dover.k12.ok.us; arichards@dover.k12.ok.us; jwood@dover.k12.ok.us; gcox@hps.k12.ok.us; tjech@hps.k12.ok.us; tjech@hps.k12.ok.us; jsternberger@hps.k12.ok.us; pwerner@kingfisher.k12.ok.us; dtolleson@kingfisher.k12.ok.us; dtolleson@kingfisher.k12.ok.us; dglover@kingfisher.k12.ok.us; afrench@adpcnet.com; karenswart@lomega.k12.ok.us; karenswart@lomega.k12.ok.us; steves@lomega.k12.ok.us; DARREL@AJB-CPAS.COM; REHERMANT@OKARCHE.K12.OK.US; REHERMANT@OKARCHE.K12.OK.US; SUMRALL@OKARCHESCHOOLS.ORG; yountj@hobart.k12.ok.us; burchk@hobart.k12.ok.us; lowek@hobart.k12.ok.us; harmonm@hobart.k12.ok.us; jwoods@ajb-cpas.com; mteel@lonewolfschool.com; mteel@lonewolfschool.com;

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Cc: Katherine Black; Pam Honeysuckle; Krystalen Ibanez; Paula Koch; Elaine Schein
Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Importance: High

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate

good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman for Katherine Black
Executive Director of Financial Accounting, OCAS and Auditing
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275



Krystalen Ibanez

From: Krystalen Ibanez
Sent: Friday, September 29, 2023 5:29 PM
To: Leslie Hobough; Alicia Ebers
Subject: Re: [EXTERNAL] Fwd: White Rock 41C005 FY23 Data Review

Good afternoon,

Thank you for your response. Corrections are good and I can close your review. There is one reminder since the report was not running when I did your first review.

- **#9 OCAS/SPR Comparison Report All Job Class - #9 on the data review sheet.**

The object codes should match when OCAS data is compared to SPR, except for rounding. This report is viewable under District reports through the Single Sign On. Please review your data and ensure that the object codes for each job class match. **You will not be required to make changes for FY23 but will be asked to make corrections in FY24.**

****This Completes your OCAS review. Your data is now ready for your district superintendent to certify.** From October 1 through December 1 if for some reason the district needs to change any of the data send an email to Katherine.Black@sde.ok.gov. The request to uncertified the previously certified data be uncertified and explaining the reason for the request.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Please print or download the following for your records.

District Review Sheet
District Expenditure Report
District Revenue Report
District Maintenance of Effort Special Ed
Expenditure Comparison Report
Revenue Comparison Report
District Check Report
Superintendent SPR Comparison Report
Excess Cost Report
Federal Determination Letter
Administrative Cost Details
OCAS Child Nutrition Comparison

OCAS Compared to State Aid Allocations

I appreciate your patience. Do not hesitate to contact me if you have any questions.

Respectfully,

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105



OKLAHOMA
Education

From: Leslie Hobaugh <lhobaugh@whiterock.k12.ok.us>
Sent: Wednesday, September 27, 2023 7:43 AM
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>
Subject: [EXTERNAL] Fwd: White Rock 41C005 FY23 Data Review

----- Forwarded message -----

From: **Leslie Hobaugh** <lhobaugh@whiterock.k12.ok.us>
Date: Mon, Sep 25, 2023 at 4:11 PM
Subject: Re: White Rock 41C005 FY23 Data Review
To: Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov>

Hi,

I am ready to reupload data. Can you please unlock it for me?

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

OK

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended **\$329,309.29** in federal funds. Therefore, your audit is due to this office on or before **April 30, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

OK

The following items need to be addressed:

- **Does the district have bond funds? (#2 on the data Review Sheet). If so, please upload.** **No bond funds**
- **Does the district have a sinking fund? (#3 on the data Review Sheet). If so, please upload.** **No sinking fund**
- **State Project Codes Encumbrances: #15 on data review sheet.**
District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.

SEE NOTE BELOW: I did pay some of the above in July and the rest has been changed to 000

PO DATE 07/01/2022 4186-CONSOLIDATED NETWORKS 700.00 - RECLASSIFIED FROM 333 TO 000 NOT SPENT I ALSO CHANGED THE CODING 333 1000 337 100 1050 000 105

PO DATE 02/28/2023 4184-PAYNE EDUCATION CENTER 750.00 - RECLASSIFIED FROM 367 TO 000 NOT SPENT

PO DATE 02/28/2023 830 07/11/2023 4184-PAYNE EDUCATION CENTER 1,650.00 SPENT PROJ 367 7/11/23

PO DATE 06/19/2023 834 07/20/2023 4144-GREAT PLAINS RESOURCE-DEAN BURKE 1,124.50 SPENT PROJ 333 7/20/23

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

OK

- **MOE: Special Ed:**

Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

OK

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later by District**”. If the district uploads new information this report will repopulate.

OK

- **Administrative Cost:**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

OK

Please respond to this email for documentation purposes.

•

On Wed, Sep 6, 2023 at 3:27 PM Krystalen Ibanez <Krystalen.Ibanez@sde.ok.gov> wrote:

Sorry – I failed to update the audit deadline – highlighted below.

Thank you!

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

From: Krystalen Ibanez

Sent: Wednesday, September 6, 2023 11:13 AM

To: Alicia Ebers <aebers@whiterock.k12.ok.us>; Leslie Hobaugh <lhobaugh@whiterock.k12.ok.us>

Subject: White Rock 41C005 FY23 Data Review

Good morning,

I just finished reviewing your District's FY23 OCAS data. We will be able to unlock data for corrections at the end of this week. If you have any questions, please call, or email me.

This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

Please respond to this email for documentation purposes.

- **Estimate of Needs Due – Deadline REMINDER: October 1, 2023**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signatures. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued a deficiency.**

- **Audit Deadline REMINDER**

According to your FY23 OCAS expenditure data your district expended **\$329,309.29** in federal funds. Therefore, your audit is due to this office on or before **April 30, 2024**. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued a deficiency.**

The following items need to be addressed:

- **Does the district have bond funds? (#2 on the data Review Sheet). If so, please upload.**
- **Does the district have a sinking fund? (#3 on the data Review Sheet). If so, please upload.**
- **State Project Codes Encumbrances: #15 on data review sheet.**

District's data shows the below encumbrances in State project codes. Did the district spend these funds under these project codes? If not, these need to be reclassified to project code 000.

Please review the reports listed below:

- **MOE: Every Student Succeeds Act (ESSA): (Attached)**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE: Special Ed:**

Please review the information on the **"District Maintenance of Effort Special Ed"** report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost:**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, **"Excess Cost Report 2014 and Later by District"**. If the district uploads new information this report will repopulate.

- **Administrative Cost:**

Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Krystalen Ibanez

Financial Specialist OCAS / Auditing

Phone: 405-522-3272

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

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Leslie Hobaugh
Encumbrance Clerk/Activity Fund
White Rock Schools
26755 E 1010 Road
McLoud, OK 74851
405)964-3428
lhobaugh@whiterock.k12.ok.us



White Rock
PUBLIC SCHOOLS

--

Leslie Hobaugh
Encumbrance Clerk/Activity Fund
White Rock Schools



Whitefield Public School

107 South Redding/PO Box 178
Whitefield, Ok 74472
918-967-8572

To whom it may concern,

January 11, 2024

This letter serves as an explanation into the penalty being assessed to Whitefield Public School for the late certification of the OCAS Actual Expenditure and Revenue date. We are requesting that the penalty be waved. The following is an explanation of the events:

On October 2 at 3:58pm the district was notified that the OCAS review was complete by email, and the data could now be certified. It was said to be due on October 2nd. Since the email was late in the day I did not certify the data until the following morning, 10/3/2023 at 11:53 am. This is when I read the email. At that time our office manager was on sick leave which left 2 of us to handle all of the business transactions and affairs that occur after October 1st. This is not an excuse, and this falls solely on my shoulders as Superintendent and Principal of Whitefield Public School.

In my ten year tenure as Superintendent at Whitefield we have had no other deficiencies to my knowledge, including on the financial and accounting side. I can assure you that all transactions will be certified in a timely manner from this day forward, including all certifications for OCAS.

Thank you,

A handwritten signature in black ink that reads "Scott Shepherd".


Scott Shepherd, Superintendent
Whitefield Public School

[EXTERNAL] Whitefield Letter for waiver

Scott Shepherd <sshepherd@whitefield.k12.ok.us>

Thu 1/11/2024 9:27 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>

 1 attachments (41 KB)

Letter - OCAS waiver.pdf;

Mrs. Black,

Attached is the waiver letter for Whitefield School. If you need anything else please let me know. I can also add to it if needed.

Again, I apologize. It is no one's fault but my own. Thank you for understanding,

Scott Shepherd, Supt
Whitefield Public School

FY23 OCAS Penalty - Whitefield

Katherine Black <Katherine.Black@sde.ok.gov>

Tue 1/9/2024 12:53 PM

To:SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;KLEIRD@WHITEFIELD.K12.OK.US
<KLEIRD@WHITEFIELD.K12.OK.US>

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Whitefield Public School:

- Did not lock its submission until_____
- Did not certify its submission until October 3, 2023
- Requested to reopen its submission and did not recertify until_____

Accordingly, State Aid will be reduced by **\$1,164.43**.

The State Board of Education has the authority to waive this penalty “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.” 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

To be considered, submissions must be received by Katherine.Black@sde.ok.gov no later than **4:30 p.m. on January 17, 2024**.

The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105

Re: [EXTERNAL] Re: FY23 OCAS Penalty - Whitefield

Katherine Black <Katherine.Black@sde.ok.gov>

Wed 1/10/2024 1:19 PM

To: Scott Shepherd <:sshepherd@whitefield.k12.ok.us>

Mr. Shepherd,

It was not kickback out on October 3, it wasn't certified by you until then. Here is a summary of the upload, review, and certification process for your district.

Whitefield (31C010) - Started uploading 7/02/23 the district had 12 expenditure uploads. The data was locked on 8/3/23. On 8/11/23 the district's data was reviewed, unlocked, and notification sent to the district for corrections. The district unloaded again on 8/16/23 but was not relocked until 9/1/2023. The district was sent notification on 9/27/2023 regarding the upcoming deadline of October 2. On October 2 at 3:58 the district was notified that the OCAS review was complete, and the data could be certified. Data was not certified until 10/3/2023 at 11:53 am. On 10/23/23 the district requested to reopen their certified data to make changes.

Please let me know if you have additional questions.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

From: Scott Shepherd <:sshepherd@whitefield.k12.ok.us>

Sent: Wednesday, January 10, 2024 9:30 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>

Subject: [EXTERNAL] Re: FY23 OCAS Penalty - Whitefield

Good morning,

Our staff is trying to decipher the findings of this and had a question. It shows that we have uploaded everything in August. Karran and I were looking and we were wondering why it was kicked back out on October 3rd? We are working on it and just trying to get some clarification.

Thanks and we are continuing to look into it.

Scott Shepherd, Supt
Whitefield School

On Tue, Jan 9, 2024 at 12:54 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and OAC 210:25-5-4, every school district shall transmit a copy of its actual income and expenditure data to the State Department of Education and lock the same against modification no later than September 1. This submission shall utilize the Oklahoma Cost Accounting System functional categories. The submission shall also be certified by the district superintendent or head of charter school no later than September 30. For good cause shown, a district may reopen previously certified data for modification beginning October 1, but all modifications must be completed and recertified no later than December 1. Failure to meet any of these deadlines will be considered as “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid. 70 O.S. § 5-135.2(B).

Department records indicate that Whitefield Public School:

- Did not lock its submission until _____
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- Requested to reopen its submission and did not recertify until _____

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The waiver request letter will be presented to the State Board of Education on your behalf. Although you may appear regarding this matter, your presence is not required.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 4-20
Oklahoma City, OK 73105
Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Fw: FY23 OCAS Review and FY24 OCAS Manual

Katherine Black <Katherine.Black@sde.ok.gov>

Whitefield

Wed 8/2/2023 3:36 PM

To: edalke@salinawildcats.org <edalke@salinawildcats.org>; Johna Gann <jgann@salinawildcats.org>; Renee Humphrey <rhumphrey@salinawildcats.org>; cechols@sallisawps.org <cechols@sallisawps.org>; smerrill@sallisawps.org <smerrill@sallisawps.org>; Durkee, Sherry <sherry.durkee@sandites.org>; terri.kennedy@sandites.org <terri.kennedy@sandites.org>; Kristie Newby <kristie.newby@sandites.org>; Aisha Brown <abrown@dbcschool.org>; dbrown@dbcschool.org <dbrown@dbcschool.org>; Robert Armstrong <rarmstrong@sapulpaps.org>; dellis@sapulpaps.org <dellis@sapulpaps.org>; Kenda Terrones <kterrones@sapulpaps.org>; rbuckner@savanna.k12.ok.us <rbuckner@savanna.k12.ok.us>; rpeckio@savanna.k12.ok.us <rpeckio@savanna.k12.ok.us>; Brad Tisdale <tisdalecpa@att.net>; dcrabb@sayre.k12.ok.us <dcrabb@sayre.k12.ok.us>; Lacy Crompton <lcrompton@sayre.k12.ok.us>; Jenni Easter <jeaster@sayre.k12.ok.us>; bfrederick@schulter.k12.ok.us <bfrederick@schulter.k12.ok.us>; tlay@schulter.k12.ok.us <tlay@schulter.k12.ok.us>; cpittman@schulter.k12.ok.us <cpittman@schulter.k12.ok.us>; Greg Gregory <gggregory@seiling.k12.ok.us>; gholsapple@seiling.k12.ok.us <gholsapple@seiling.k12.ok.us>; psmart@seiling.k12.ok.us <psmart@seiling.k12.ok.us>; bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>; kamiller@sps.k12.ok.us <kamiller@sps.k12.ok.us>; aturner@sps.k12.ok.us <aturner@sps.k12.ok.us>; Heather Funkhouser <hfunkhouser@sentinel.k12.ok.us>; Jason Goostree <jgoostree@sentinel.k12.ok.us>; deniserozell@pldi.net <deniserozell@pldi.net>; Claire Helm <claire.helm@sequoyaheagles.net>; terry.saul@sequoyaheagles.net <terry.saul@sequoyaheagles.net>; 'Tamra Schultz' <tamra.schultz@sequoyaheagles.net>; Kevin Dudley <kdudley@sbcglobal.net>; ethompson@shadygrove.k12.ok.us <ethompson@shadygrove.k12.ok.us>; vestalt@shadygrove.k12.ok.us <vestalt@shadygrove.k12.ok.us>; rosemary.chandler@spk12.org <rosemary.chandler@spk12.org>; Bruce Gillham <bruce.gillham@spk12.org>; blenda.morris@spk12.org <blenda.morris@spk12.org>; cfree@smps.k12.ok.us <cfree@smps.k12.ok.us>; vharzman@smps.k12.ok.us <vharzman@smps.k12.ok.us>; jthompson@smps.k12.ok.us <jthompson@smps.k12.ok.us>; tthompson@smps.k12.ok.us <tthompson@smps.k12.ok.us>; steve@ajb-cpas.com <steve@ajb-cpas.com>; rtbullard@shattuck.k12.ok.us <rtbullard@shattuck.k12.ok.us>; akelln@shattuck.k12.ok.us <akelln@shattuck.k12.ok.us>; deaarmitage@shawnee.k12.ok.us <deaarmitage@shawnee.k12.ok.us>; agrace@shawnee.k12.ok.us <agrace@shawnee.k12.ok.us>; bhouston@shawnee.k12.ok.us <bhouston@shawnee.k12.ok.us>; sjohnston@shidlerps.org <sjohnston@shidlerps.org>; krobinson@shidlerps.org <krobinson@shidlerps.org>; rrogers@shidlerps.org <rrogers@shidlerps.org>; l.hendricks@siloisd.org <l.hendricks@siloisd.org>; k.mcdonald@siloisd.org <k.mcdonald@siloisd.org>; c.walters@siloisd.org <c.walters@siloisd.org>; mbush@skiatookschools.org <mbush@skiatookschools.org>; npearce@skiatookschools.org <npearce@skiatookschools.org>; ctarwater@skiatookschools.org <ctarwater@skiatookschools.org>; fbrown@smithville.k12.ok.us <fbrown@smithville.k12.ok.us>; bjohnston@smithville.k12.ok.us <bjohnston@smithville.k12.ok.us>; dmc broom@smithville.k12.ok.us <dmc broom@smithville.k12.ok.us>; slbaker@snyder.k12.ok.us <slbaker@snyder.k12.ok.us>; tgates@snyder.k12.ok.us <tgates@snyder.k12.ok.us>; gkillian@snyder.k12.ok.us <gkillian@snyder.k12.ok.us>; gina.hammock@soper.k12.ok.us <gina.hammock@soper.k12.ok.us>; megan.parker@soper.k12.ok.us <megan.parker@soper.k12.ok.us>; soperschool@live.com <soperschool@live.com>; jdolan@scps.k12.ok.us <jdolan@scps.k12.ok.us>; dpruter@scps.k12.ok.us <dpruter@scps.k12.ok.us>; lburks@src.k12.ok.us <lburks@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; rrosser@src.k12.ok.us <rrosser@src.k12.ok.us>; redaun.beckes@sovereignschools.org <redaun.beckes@sovereignschools.org>; jblanchard@sovereignschools.org <jblanchard@sovereignschools.org>; dusty.delso@sovereignschools.org <dusty.delso@sovereignschools.org>; bbeagles@sperry.k12.ok.us <bbeagles@sperry.k12.ok.us>; wficklin@sperry.k12.ok.us <wficklin@sperry.k12.ok.us>; cmooney@sperry.k12.ok.us <cmooney@sperry.k12.ok.us>; rhaynes@spiro.k12.ok.us <rhaynes@spiro.k12.ok.us>; rhoward@spiro.k12.ok.us <rhoward@spiro.k12.ok.us>; llashley@spiro.k12.ok.us <llashley@spiro.k12.ok.us>; hdarter@springer.k12.ok.us <hdarter@springer.k12.ok.us>; lsummers@springer.k12.ok.us <lsummers@springer.k12.ok.us>; swebb@springer.k12.ok.us <swebb@springer.k12.ok.us>; rbridges@sterling.k12.ok.us <rbridges@sterling.k12.ok.us>; lking@sterling.k12.ok.us <lking@sterling.k12.ok.us>; amccool@stidham.k12.ok.us <amccool@stidham.k12.ok.us>; sup@stidham.k12.ok.us <sup@stidham.k12.ok.us>; jhamlin@stiglerps.com <jhamlin@stiglerps.com>; lhamlin@stiglerps.com <lhamlin@stiglerps.com>; marnold@stillwaterschools.com <marnold@stillwaterschools.com>; sflores@stillwaterschools.com <sflores@stillwaterschools.com>; ugordon@stillwaterschools.com <ugordon@stillwaterschools.com>; tchristie@stilwellk12.org <tchristie@stilwellk12.org>; sdavis@stilwellk12.org <sdavis@stilwellk12.org>; glovelis@stonewall.k12.ok.us <glovelis@stonewall.k12.ok.us>; b.sanders@stonewall.k12.ok.us <b.sanders@stonewall.k12.ok.us>; scott@stonewall.k12.ok.us <scott@stonewall.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; steve.baird@straight.k12.ok.us <steve.baird@straight.k12.ok.us>; mblackburn@stratford.k12.ok.us <mblackburn@stratford.k12.ok.us>; mclark@stratford.k12.ok.us <mclark@stratford.k12.ok.us>; phelm@stratford.k12.ok.us <phelm@stratford.k12.ok.us>; tpotts@stringtownisd.org <tpotts@stringtownisd.org>; preese@stringtownisd.org <preese@stringtownisd.org>; k.johnson@strother.k12.ok.us <k.johnson@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; b.little@strother.k12.ok.us <b.little@strother.k12.ok.us>; kim.beck@stroud.k12.ok.us <kim.beck@stroud.k12.ok.us>; carrolcrass3@gmail.com <carrolcrass3@gmail.com>; joe.vt@stroud.k12.ok.us <joe.vt@stroud.k12.ok.us>; Tracy Blasengame <tblas@stuart.k12.ok.us>; hood@stuart.k12.ok.us

<hood@stuart.k12.ok.us>;morse@stuart.k12.ok.us <morse@stuart.k12.ok.us>;dharp74074@aol.com <dharp74074@aol.com>; matt.holder@sulphurk12.org <matt.holder@sulphurk12.org>;brooke.wood@sulphurk12.org <brooke.wood@sulphurk12.org>; pmcentire@sweetwater.k12.ok.us <pmcentire@sweetwater.k12.ok.us>;jgray@sweetwater.k12.ok.us <jgray@sweetwater.k12.ok.us>;creed@sweetwater.k12.ok.us <creed@sweetwater.k12.ok.us>;jlhobbs@sbcglobal.net <jlhobbs@sbcglobal.net>;garners@tahlequahschools.org <garners@tahlequahschools.org>;Tanya Jones <jonest@tahlequahschools.org>;johnsons@talihina.k12.ok.us <johnsons@talihina.k12.ok.us>;jlockhart@talihina.k12.ok.us <jlockhart@talihina.k12.ok.us>;swren@talihina.k12.ok.us <swren@talihina.k12.ok.us>;mcusack@taloga.k12.ok.us <mcusack@taloga.k12.ok.us>;jaellis@taloga.k12.ok.us <aellis@taloga.k12.ok.us>;mseal@taloga.k12.ok.us <mseal@taloga.k12.ok.us>;jbooth@tannehill.k12.ok.us <jbooth@tannehill.k12.ok.us>;pittsburg_treasurer@yahoo.com <pittsburg_treasurer@yahoo.com>;bwhite@tannehill.k12.ok.us <bwhite@tannehill.k12.ok.us>;fortsona@tecumsehschools.org <fortsona@tecumsehschools.org>;kinseyr@tecumsehschools.org <kinseyr@tecumsehschools.org>; 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📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

I have attached the FY 24 OCAS manual. The following information is being sent to you as a reminder for the **September 1** deadline. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). Districts do not need to wait until September 1 to submit this information. The earlier the data is submitted the earlier the data can be reviewed.

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By **September 30**, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district has already locked or certified your data.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 [A picture containing object Oklahoma Education logo](#)

Whitefield

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:35 AM
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Subject:

Deadline reminder - OCTOBER 2nd, 4:30pm

Good morning,

The following information is being sent to you as a reminder of the **September 30** deadline for certifying your FY23 OCAS data submission. **Since September 30 falls on a Saturday, the deadline will be extended to the end of the day (4:30 pm) on October 2.** You can certify your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

Additionally, **October 1** is the deadline for submitting the 2023-2024 Estimate of Needs (EON). This deadline also falls on a weekend. Therefore, it will be extended to the end of the day (4:30 pm) on October 2. The EON is required to be uploaded in an excel format in the OCAS application. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just the local Board signatures. It is not necessary to mail a copy.

Please contact me or the Financial Specialist assigned to your county if you have any questions or need help submitting your data.

Financial Specialist	Counties	Email
Elaine Schein	1-17	Elaine.Schein@sde.ok.gov
Pam Honeysuckle	18-32 & Charter Schools	Pam.Honeysuckle@sde.ok.gov
Krystalen Ibanez	33-48	Krystalen.Ibanez@sde.ok.gov
Paula Koch	49-62 & 64	Paula.Koch@sde.ok.gov
Kelly Freeman	63-77, Minus 64	Kelly.Freeman@sde.ok.gov

No action is necessary if your district superintendent has already certified your data.

Respectfully,

Kelly Freeman

Financial Specialist OCAS / Auditing
Financial Accounting / OCAS
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 521-2349

Certify the OCAS Data by today

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 3:58 PM

To: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; hjcobb@sbcglobal.net <hjcobb@sbcglobal.net>; Ramona Ketcher <ramona-ketcher@cherokee.org>; Janees Taylor <janees-taylor@cherokee.org>; Trish Hamilton <thamilton@prettywater.k12.ok.us>; Trish Hamilton <thamilton@prettywater.k12.ok.us>; jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>; debcj8@gmail.com <debcj8@gmail.com>; debbiewolf@jayps.org <debbiewolf@jayps.org>; misty osburn <mistyosburn@jayps.org>; Leann Barnwell <leannbarnwell@jayps.org>; misty osburn <mistyosburn@jayps.org>; ghotsapple@seiling.k12.ok.us <ghotsapple@seiling.k12.ok.us>; Patience Smart <psmart@seiling.k12.ok.us>; Greg Gregory <gggregory@seiling.k12.ok.us>; Patience Smart <psmart@seiling.k12.ok.us>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>; Dudley Darrow <ddarrow@chisholm.k12.ok.us>; Debbie Grebe <dgrebe@chisholm.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Dawna Schwandt (dschwandt@ppv.k12.ok.us) <dschwandt@ppv.k12.ok.us>; Brent Koontz (bkoontz@ppv.k12.ok.us) <bkoontz@ppv.k12.ok.us>; Jessica Kuykendall <jkuykendall@cdwildcats.com>; Lori Prewitt <lprewitt@whitebead.net>; Lori Prewitt <lprewitt@whitebead.net>; Shea Thompson <sthompson@whitebead.net>; johnp@pvnational.com <johnp@pvnational.com>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>; David Morris <dmorris@paoli.k12.ok.us>; johnp@pvnational.com <johnp@pvnational.com>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; Mara Jo Kimmell (mkimmell@pondcreek-hunter.k12.ok.us) <mkimmell@pondcreek-hunter.k12.ok.us>; rreese@pondcreek-hunter.k12.ok.us <rreese@pondcreek-hunter.k12.ok.us>; Sabrina Davis (sdavis@pondcreek-hunter.k12.ok.us) <sdavis@pondcreek-hunter.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; ACOPLEN@WHITEFIELD.K12.OK.US <ACOLEN@WHITEFIELD.K12.OK.US>; SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>; Bellah, Rhonda (OVCA Admin) <rbellah@okvirtual.org>; kyoung@okvirtual.org <kyoung@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; David Harp <dharp74804@gmail.com>; Bellah, Rhonda (ISOK Admin) <rbellah@insightok.org>; Wilkinson, Jennifer <jwilkinson@k12.com>; jwilkinson@insightok.org <jwilkinson@insightok.org>; David Harp <dharp74804@gmail.com>; kchung@tulsalegacy.org <kchung@tulsalegacy.org>; jeffj@jackhjenkinscpa.com <jeffj@jackhjenkinscpa.com>; Kiana Smith <ksmith@tulsalegacy.org>; jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>; dwatts@tulsahonor.org <dwatts@tulsahonor.org>; jhjcpa@jayjenkinscpa.com <jhjcpa@jayjenkinscpa.com>; eurueta <eurueta@tulsahonor.org>; jhjcpa@jackjenkinscpa.com <jhjcpa@jackjenkinscpa.com>

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273

FY23 OCAS Data Review - Certify the Data.

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Mon 10/2/2023 1:43 PM

To:Melissa Meeks <meeksmj@vinitahornets.com>;wagnerka@vinitahornets.com <wagnerka@vinitahornets.com>;
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<cshelley@colcordschools.com>;Crystal Shelley <cshelley@colcordschools.com>;Bud Simmons
<bsimmons@colcordschools.com>;Suzy Harrington (suzy@colcordschools.com) <suzy@colcordschools.com>;
ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;ashaw@chisholm.k12.ok.us <ashaw@chisholm.k12.ok.us>;Dudley
Darrow <ddarrow@chisholm.k12.ok.us>;Debbie Grebe <dgrebe@chisholm.k12.ok.us>;king@drummond.k11.ok.us
<king@drummond.k11.ok.us>;lmiller@drummond.k12.ok.us <lmiller@drummond.k12.ok.us>;jjohnson@drummond.k12.ok.us
<jjohnson@drummond.k12.ok.us>;lmiller@drummond.k12.ok.us <lmiller@drummond.k12.ok.us>;
jjohnson@drummond.k12.ok.us <jjohnson@drummond.k12.ok.us>;jjohnson@drummond.k12.ok.us
<jjohnson@drummond.k12.ok.us>;lprewitt@whitebead.net <lprewitt@whitebead.net>;lprewitt@whitebead.net
<lprewitt@whitebead.net>;Shea Thompson <sthompson@whitebead.net>;johnp@pvnational.com <johnp@pvnational.com>;
Marilyn Webster (mwebster@paoli.k12.ok.us) <mwebster@paoli.k12.ok.us>;Marilyn Webster (mwebster@paoli.k12.ok.us)
<mwebster@paoli.k12.ok.us>;David Morris <dmorris@paoli.k12.ok.us>;johnp@pvnational.com <johnp@pvnational.com>;
hivey@maysville.k12.ok.us <hivey@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;shildebrandbeach
<shildebrand@maysville.k12.ok.us>;Debbie House <dhouse@maysville.k12.ok.us>;Nancy Herndon
<nherndon@friend.k12.ok.us>;Nancy Herndon <nherndon@friend.k12.ok.us>;jjerman@friend.k12.ok.us
<jjerman@friend.k12.ok.us>;darrel_ajb@yahoo.com <darrel_ajb@yahoo.com>;stephanie.clanton@ninnekah.k12.ok.us
<stephanie.clanton@ninnekah.k12.ok.us>;stephanie.clanton@ninnekah.k12.ok.us <stephanie.clanton@ninnekah.k12.ok.us>;
ashley.davis@ninnekah.k12.ok.us <ashley.davis@ninnekah.k12.ok.us>;darrel_ajb@yahoo.com <darrel_ajb@yahoo.com>;
susan.kyle@mangum.k12.ok.us <susan.kyle@mangum.k12.ok.us>;susan.kyle@mangum.k12.ok.us
<susan.kyle@mangum.k12.ok.us>;shane.boothe@mangum.k12.ok.us <shane.boothe@mangum.k12.ok.us>;
kristie.clark@mangum.k12.ok.us <kristie.clark@mangum.k12.ok.us>;KLEIRD@WHITEFIELD.K12.OK.US
<KLEIRD@WHITEFIELD.K12.OK.US>;KLEIRD@WHITEFIELD.K12.OK.US <KLEIRD@WHITEFIELD.K12.OK.US>;
SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;ACOPLEN@WHITEFIELD.K12.OK.US
<ACOPLEN@WHITEFIELD.K12.OK.US>;SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;
lsutter@keota.k12.ok.us <lsutter@keota.k12.ok.us>;jlsmith@keota.k12.ok.us <jlsmith@keota.k12.ok.us>;
tmorris@keota.k12.ok.us <tmorris@keota.k12.ok.us>;pejones@keota.k12.ok.us <pejones@keota.k12.ok.us>;
vtorrence@wkjackson.org <vtorrence@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;ganderson@wkjackson.org
<ganderson@wkjackson.org>;Jay Jenkins <jayj.ocas@gmail.com>;msantiago@santafesouth.org
<msantiago@santafesouth.org>;msantiago@santafesouth.org <msantiago@santafesouth.org>;cbrewster@santafesouth.org
<cbrewster@santafesouth.org>;jhjcpa@jackhjenkinscpa.com <jhjcpa@jackhjenkinscpa.com>;jfitzgerald@putnamcityschools.org
<jfitzgerald@putnamcityschools.org>;djeffries@putnamcityschools.org <djeffries@putnamcityschools.org>;
frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org
<rspilman@putnamcityschools.org>;rspilman@putnamcityschools.org <rspilman@putnamcityschools.org>;
mcathey@jonesps.org <mcathey@jonesps.org>;mcathey@jonesps.org <mcathey@jonesps.org>;cjohnson@jonesps.org
<cjohnson@jonesps.org>;dharp74804@aol.com <dharp74804@aol.com>;jneal@millwoodps.org <jneal@millwoodps.org>;
pwebster@millwoodps.org <pwebster@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>;
crw@millwoodps.org <crw@millwoodps.org>;dharp74804@gmail.com <dharp74804@gmail.com>;
paula.stewart@westernheights.k12.ok.us <paula.stewart@westernheights.k12.ok.us>;
elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>;
brayden.savage@westernheights.k12.ok.us <brayden.savage@westernheights.k12.ok.us>;
elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>;smeeks@okcps.org
<smeeks@okcps.org>;absmith@okcps.org <absmith@okcps.org>;smcdaniel@okcps.org <smcdaniel@okcps.org>;
mawaldrip@okcps.org <mawaldrip@okcps.org>;jamie.davis@theacademyof.org <jamie.davis@theacademyof.org>;Jay Jenkins
<jayj.ocas@gmail.com>;wren.hawthorne@theacademyof.org <wren.hawthorne@theacademyof.org>;Jay Jenkins
<jayj.ocas@gmail.com>;kchung@tulsalegacy.org <kchung@tulsalegacy.org>;jeffj@jackhjenkinscpa.com
<jeffj@jackhjenkinscpa.com>;Kiana Smith <ksmith@tulsalegacy.org>;jhj@jackhjenkinscpa.com <jhj@jackhjenkinscpa.com>

I have completed your FY23 OCAS revenue and expenditure review. Your data is now ready for your district superintendent to certify. Please be sure that the superintendent has certified your data by 4:30 pm on Monday, October 2, 2023.

From October 1 through December 1 If for some reason the district needs to change any of the data, send me an email requesting that the previously certified data be uncertified.

From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions." OAC: 210:25-5-4

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

FY23 OCAS Data Review - Whitefield 31C010

Pam Honeysuckle

Fri 8/11/2023 3:30 PM

To:Karran Leird (kleird@whitefield.k12.ok.us) <kleird@whitefield.k12.ok.us>;SSHEPHERD@WHITEFIELD.K12.OK.US <SSHEPHERD@WHITEFIELD.K12.OK.US>;ACOPLEN@WHITEFIELD.K12.OK.US <ACOPLEN@WHITEFIELD.K12.OK.US>

📎 3 attachments (212 KB)

Whitefield FY23 OCAS Data Review Sheet.xlsx; Whitefield Carryover Amounts.pdf; ESSA MOE.pdf;

I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**
- **Estimate of Needs Due – Deadline REMINDER: October 1**
The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:**
According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Does the district have bond funds? (#2 on the excel Review Sheet). If so, please upload.**
- **Does the district have a sinking fund? (#3 on the excel Review Sheet). If so, please upload.**
- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**

Does the district have any other Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) that need to be recorded?

- OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**
 This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.
- State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**
 State Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.
- Federal Determination Letter vs GMS report: #16 on the excel review sheet**
 The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct.
 Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison					
District Name: Whitefield County/District 31C010					8/11/2023
Description	CFDA	Proje	Total OCA\$	GMS	Difference
Passed Through State Dept of Education					
Title 1, Part A, Basic Program	84.01	511	\$ 81,551.67	\$ 70,897.20	\$ 10,654.47
Title IV, Part B, 21st Century Community Learning Centers.	84.287	553	\$ 216,067.56	\$ 112,705.94	\$ 103,361.62
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$ 53,314.63	\$ 46,101.31	\$ 7,213.32
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	\$ 899.72	\$ 633.64	\$ 266.08
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$ 4,201.94	\$ 3,463.00	\$ 738.94
ARP ESSER III – Oklahoma Paid Student Teacher Stipen	84.425U	725	\$ 2,260.66	\$ -	\$ 2,260.66
American Rescue	84.425D	795	\$ 214,557.25	\$ 213,373.10	\$ 1,184.15

Please review the below reports carefully! **NOT** being in **COMPLIANCE** could cost the district funds.

- MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**
 Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- MOE Special Ed: # 19 on the excel review sheet**
 Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- Excess Cost: # 20 on the excel review sheet.**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later By District**". If the district uploads new information this report will repopulate.

- **Administrative Cost: # 24 on the excel review sheet**

Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

Re: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Wed 8/16/2023 2:57 PM

To:Karran Leird <kleird@whitefield.k12.ok.us>

Hi Karran,

I checked, and what I was told, is districts will submit a waiver for the services or for certification, but not for expenditures.

I'm sure they did submit a waiver either for services or certification, but not for expenditures

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Karran Leird <kleird@whitefield.k12.ok.us>

Sent: Wednesday, August 16, 2023 12:47 PM

To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Subject: Re: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

You're welcome.

On Wed, Aug 16, 2023 at 12:37 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
Ok, thanks for letting me know. I will check on stuff on our end here.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



From: Karran Leird <kleird@whitefield.k12.ok.us>
Sent: Wednesday, August 16, 2023 12:34 PM
To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Subject: Re: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

We file with the State Department of Education to the Board, and they vote on it.

On Wed, Aug 16, 2023 at 12:31 PM Karran Leird <kleird@whitefield.k12.ok.us> wrote:
Maybe I misunderstood him, and he's gone to lunch...

On Wed, Aug 16, 2023 at 12:29 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
Thank you!

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



From: Karran Leird <kleird@whitefield.k12.ok.us>
Sent: Wednesday, August 16, 2023 12:26 PM
To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Subject: Re: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

I'll have to forward this to Mr. Shepherd for that answer.

On Wed, Aug 16, 2023 at 12:05 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
how do you file for a deregulation when this is in statue? who do you file that with?

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Karran Leird <kleird@whitefield.k12.ok.us>
Sent: Wednesday, August 16, 2023 11:08 AM
To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
Subject: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

Pam, I re-uploaded, now I'm getting an error on the expenditure side message "function code 2220 is required by all districts" we file a deregulation every year. This error didn't pop up before.

Thanks, Karran

On Wed, Aug 16, 2023 at 10:57 AM Karran Leird <kleird@whitefield.k12.ok.us> wrote:
STARTING ON RE-UPLOADING, I can't find anywhere I can change on the Federal Determination Letter to get below the \$750,000.00 I did however get with the Cafeteria Manager to let me know when they get allocations that I'm unaware of. Thank You

On Fri, Aug 11, 2023 at 3:33 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. **Failure to meet this deadline could cause the district to be issued a deficiency.**

- **Estimate of Needs Due – Deadline REMINDER: October 1**

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FY23 SEFA Comparison						8/11/2023
District Name: Whitefield						
County/District 31C010						
Description	CFDA #	Proj#	Total OCA\$	GMS	Difference	
Passed Through State Dept of Education						
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American Rescue	84.425D	795	\$ 214,557.25	\$ 213,373.10	\$ 1,184.15	

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- **Administrative Cost: # 24 on the excel review sheet**

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Thank you for your time and attention to this important process.

Respectfully,

Re: [EXTERNAL] ocas

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Thu 8/31/2023 2:10 PM

To:Karran Leird <kleird@whitefield.k12.ok.us>

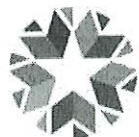
Hi Karran,

The district should have expenditures for Library Media. Magazines or books to the library?

On the other questions could you call me after the holiday. We are trying to get over 200 district closed still.

Respectfully,

Pam Honeysuckle
Financial Specialist
Financial Accounting / OCAS / Auditing
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 522-3273
Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



OKLAHOMA
Education

From: Karran Leird <kleird@whitefield.k12.ok.us>

Sent: Thursday, August 31, 2023 11:57 AM

To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Subject: [EXTERNAL] ocas

Pam, our OCAS need's submitted. I had thought we had cleared up the librarian issue.

Also, I have a few questions on the 400's job codes. For the outside people coming in part time and working aferschool: no paraprofessional credential's, what would they be coded?

2. If someone comes in who has an associates in psychology/sociology and this year getting her bachelors, would she fall under the 418?

3. High school student's? I'm not finding "Teacher's Aide" anywhere

Hope I didn't confuse you as much as me...

Thanks, Karran

Re: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>

Sun 10/1/2023 9:00 PM

To:Karran Leird <kleird@whitefield.k12.ok.us>

The district has not corrected/completed the OCAS data review. The district will need to request the data to be opened on/after 10-9-23 so it can be corrected.

1. The district cash forward balance did not come forward. The showed up in the estimated amt column

Whitefield District Revenue Records

<<< Back to Main District Page · Download All Records As An Excel File

Year: 2023 · 31 C010 Whitefield · Number of Records: 6

Fund: Project: Source: Program: Site: clear

Edit	Fund	Proj	Source	Prog	Site	Estimated Amt	Actually Collected
Edit	11	000	6110	000	105	812539.10	812606.20
Edit	11	367	6110	000	105	67.10	0.00
Edit	21	000	6110	000	105	16492.07	58079.20
Edit	21	318	6110	000	105	41587.13	0.00
Edit	60	800	6110	800	105	0.00	7528.77
Edit	60	800	6110	900	105	0.00	31191.26

2. The OCAS data compared to what the district was paid in federal money does not match

District Name: Whitefield						8/11/2023	
County/District: 31C010							
Description	CFDA #	Project	Total OCAS Exp	IDC	GMS	Differenc	
ARP ESSER III – Oklahoma Paid Student Teacher Stipen	84.425U	725	\$ 2,260.66		\$ -	\$ 2,260.66	

Respectfully,

Pam Honeysuckle
 Financial Specialist
 Financial Accounting / OCAS / Auditing
 Oklahoma State Department of Education
 2500 N. Lincoln Blvd., Suite 420
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Pam.Honeysuckle@sde.ok.gov
sde.ok.gov



From: Karran Leird <kleird@whitefield.k12.ok.us>
 Sent: Wednesday, August 16, 2023 10:57 AM
 To: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>
 Subject: [EXTERNAL] Re: FY23 OCAS Data Review - Whitefield 31C010

STARTING ON RE-UPLOADING, I can't find anywhere I can change on the Federal Determination Letter to get below the \$750,000.00 I did however get with the Cafeteria Manager to let me know when they get allocations that I'm unaware of. Thank You

On Fri, Aug 11, 2023 at 3:33 PM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:
 I just finished reviewing your District's FY23 OCAS data. I have unlocked your data so corrections can be made. If you have any questions, please call me or email.

Please respond to this email for documentation purposes.

- In accordance with OAC 210:25-5-4, no later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. This data submission shall be certified by the district superintendent or head of charter school by **September 30**. Failure to meet this deadline is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds. Failure to meet this deadline could cause the district to be issued a deficiency.

- **Estimate of Needs Due – Deadline REMINDER: October 1**

The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. We need the district's local Board signature's. We do NOT need a hard copy mailed to our office. The financial information presented in the EON should match the FY23 OCAS data. Only the Superintendent can see the EONs tab. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

- **Audit Deadline REMINDER:**

According to you FY23 OCAS expenditure data your district expended more than \$750,000 in federal funds. Therefore, your audit is due to this office on or before March 31, 2024. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

- Does the district have bond funds? (#2 on the excel Review Sheet). If so, please upload.

- Does the district have a sinking fund? (#3 on the excel Review Sheet). If so, please upload.

- **Estopped Warrants and/or Lapsed Appropriations: #5 on the excel review sheet**

Does the district have any other Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) that need to be recorded?

- **OCAS/SPR Comparison by District Job Class Report. #9 on the excel review sheet.**

This does not match. Please look at this report. Beginning in FY24 the district will be required to correct this information and submit a Data Correction Form to Heather Young in SPR if it does not match.

- **State Project Codes: FY22 Cash Fwd. Balances identified in FY23 as 6110: #12 on the excel review sheet.**

State Project balances from FY22 are not identified as part of the beginning fund balances in FY23. Please correct. See the attached project code ending balance report. These amounts should be entered as 6110 for FY23.

- **Federal Determination Letter vs GMS report: #16 on the excel review sheet**

The expenditure data uploaded does not balance with what was claimed through federal programs. Please correct. Please review your Federal Determination Letter (under district reports tab) and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY23 audit. **This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of your audit.**

FY23 SEFA Comparison		District Name: Whitefield		8/11/2023		
Description		CFDA	Proje	Total OCA\$	GMS	Difference
Passed Through State Dept of Education						
Title 1, Part A, Basic Program	84.01	511	\$	81,551.67	\$ 70,897.20	\$ 10,654.47
Title IV, Part B, 21st Century Community Learning Centers.	84.287	553	\$	216,067.56	\$ 112,705.94	\$ 103,361.62
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$	53,314.63	\$ 46,101.31	\$ 7,213.32
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	\$	899.72	\$ 633.64	\$ 266.08
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$	4,201.94	\$ 3,463.00	\$ 738.94
ARP ESSER III – Oklahoma Paid Student Teacher Stipen	84.425U	725	\$	2,260.66	\$ -	\$ 2,260.66
American Rescue	84.425D	795	\$	214,557.25	\$ 213,373.10	\$ 1,184.15

Please review the below reports carefully! NOT being in COMPLIANCE could cost the district funds.

- **MOE Every Student Succeeds Act (ESSA): # 18 on the excel review sheet**

Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **MOE Special Ed: # 19 on the excel review sheet**

Please review the information on the "District Maintenance of Effort Special Ed" report under the District Report tab for accuracy. Special Education Maintenance of Effort does have exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

- **Excess Cost: # 20 on the excel review sheet.**

Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The district can print the report under District Reports on the Single Sign On, "**Excess Cost Report 2014 and Later By District**". If the district uploads new information this report will repopulate.

- **Administrative Cost: # 24 on the excel review sheet**

Please review the information on the "**Administrative Cost Report**" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.

Thank you for your time and attention to this important process.

Respectfully,

Pam Honeysuckle
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