



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

## MEMORANDUM

**TO:** The Honorable Members of the State Board of Education

**FROM:** Joy Hofmeister

**DATE:** January 23, 2020

**SUBJECT:** School District Requests for Waivers of Non-Compliance with Oklahoma Cost Account System (OCAS)

Oklahoma public schools are required to utilize the OCAS for reporting all funds, except the school activity fund, and to do so according to the functional category of said fund as defined by the State Board of Education. *See* 70 O.S. § 5-135.2. Further, not later than September 1 each year, every school district is required to transmit a copy of actual income and expenditures of the district for the preceding fiscal year (July 1 – June 30). As a result, districts have the opportunity to start uploading their actual income and expenditure data for the preceding fiscal year beginning July 1<sup>st</sup> of each year.

Failure to meet the September 1 statutory deadline is considered “not operating pursuant to” OCAS. *See* Oklahoma Administrative Code 210:25-5-4. Additionally, not operating pursuant to OCAS is required to result in the reduction of State Aid funds, according the following scale:

1. One-percent (1%) for the first month of not meeting the September 1 deadline;
2. Two-percent (2%) for the second month;
3. Three-percent (3%) for the third month;
4. Four-percent (4%) for the fourth month; and,
5. Five-percent (5%) for each subsequent payment.

Current statute provides that the reduction may be waived by the State Board of Education if the district can demonstrate that “failure to operate pursuant to said system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to said system as quickly as possible.” *See* 70 O.S. § 5-135.2. For Fiscal Year 2018-

2019, there were twenty-one (21) school districts which did not meet the September 1, 2019 deadline. These districts are:

1. Albion;
2. Beaver;
3. Bennington;
4. Caney;
5. Davis;
6. Drumright;
7. Fort Towson;
8. Gans;
9. Glencoe;
10. Krebs;
11. Lawton;
12. Little Axe;
13. Oilton;
14. Oklahoma Connections Academy;
15. Perry;
16. Plainview;
17. Rock Creek;
18. Talihina;
19. Wanette;
20. Watts; and,
21. White Rock.

Each of the aforementioned school districts has been provided an opportunity request a waiver, by submitting a request to the State Board of Education explaining the circumstances that were beyond their control and what effort(s) is being made by the district to operate pursuant to the rules and regulations. Enclosed is the calculations of the proposed penalties as well as letters from twenty (20) of the school districts requesting a waiver. Wanette did not submit a waiver request.

**[External] Re: Fw: FY19 OCAS Data Submission Late Penalty - Albion Public School**

Jim Caughern <caughja@albion.k12.ok.us>

Thu 11/21/2019 8:46 AM

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

I took over the Superintendent's position on July 1, 2019 at Albion School. We started the process to convert from the accounting software of ADPC to MAS at that time. All personnel that dealt with payroll had quit by July 1 2019. ADPC agreed to make the corrections on the income and expenditures so that I could submit them by the due date. ADPC notified me by phone on September 1 2019 that they were unable to meet the deadline of September 1 and they would not be able to complete the corrections. As soon as I learned of this I started working on the corrections and did not complete them until September 11, 2019.

Jim Caughern  
Superintendent  
Albion Public Schools  
918-563-4331

On Thu, Nov 21, 2019 at 8:35 AM Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)> wrote:

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

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**From:** Katherine Black

**Sent:** Thursday, October 31, 2019 3:23 PM

**To:** [clynnbullardsupt@hotmail.com](mailto:clynnbullardsupt@hotmail.com) <[clynnbullardsupt@hotmail.com](mailto:clynnbullardsupt@hotmail.com)>

**Cc:** [rmcgee@albion.k12.ok.us](mailto:rmcgee@albion.k12.ok.us) <[rmcgee@albion.k12.ok.us](mailto:rmcgee@albion.k12.ok.us)>

**Subject:** FY19 OCAS Data Submission Late Penalty - Albion Public School

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

**FY19 OCAS Data Submission Late Penalty - Albion Public School**

Katherine Black

Thu 10/31/2019 3:23 PM

To: clynnbullardsupt@hotmail.com &lt;clynnbullardsupt@hotmail.com&gt;

Cc: rmcgee@albion.k12.ok.us &lt;rmcgee@albion.k12.ok.us&gt;

 1 attachments (30 KB)

Albion FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that Albion Public School did not submit and lock the district's income and expenditure data until 9/11/2019. The penalty assessed in accordance with the aforementioned statute is \$327.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Albion Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
64	C002	ALBION	9/11/2019	\$ 326,581.00	\$ 32,658	\$ 327.00	\$ 327.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

64 PUSHMATAHA

**DATE**

**COUNTY**

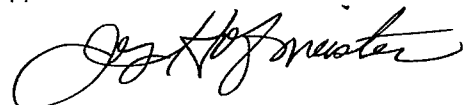
The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
C002	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$326,581.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 64 PUSHMATAHA  
District: C002 ALBION



Joy Hofmeister  
State Superintendent of Public Instruction

**FY19 OCAS Expenditure and Revenue Submission - Albion Public School 64-C002**

Katherine Black

Mon 9/9/2019 11:06 AM

To: Lynn Bullard <CLYNNBULLARDSUPT@HOTMAIL.COM>

Cc: Iona Martin <Iona.Martin@sde.ok.gov>

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Iona Martin at 405/522-3272 or me at 405/522-0275.

Respectfully,

## Iona Martin

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**From:** Iona Martin  
**Sent:** Monday, August 26, 2019 8:08 PM  
**To:** 'caughja@albion.k12.ok.us'; 'brobertson@allen.k12.ok.us'; 'jwright@varnum.k12.ok.us'; 'tlowen@alvaschools.net'; 'Angela Roberts'; 'David Boggs'; 'Kim Johnson'; 'Deborah Fletchall'; 'fields@bfdc.k12.ok.us'; 'sharris@central.k12.ok.us'; 'qdraeger@chelseadragons.net'; 'Donna Roberts'; 'afrench@adpcnet.com'; 'lhinkle@copan.k12.ok.us'; 'lindsey.moore@cowetaps.org'; 'pramsey@dale.k12.ok.us'; 'haguilar@davidson.k12.ok.us'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); 'Channa Byerly'; 'thunt@empireschools.org'; 'nspence@foyil.k12.ok.us'; 'kfargo@gans.k12.ok.us'; 'Gabby Ojeda'; 'Wendi Blocks'; 'achampion@haileyville.k12.ok.us'; 'Denise Darnell'; 'jeberts@hardesty.k12.ok.us'; 'Sheri Luker'; 'Dana Clifton'; 'David Harp'; 'Cookie Holland'; 'jcmcghee@maud.k12.ok.us'; 'Gragg, Chad'; 'dowens@moffett.k12.ok.us'; 'Deborah Wallis'; 'burgess6803@gmail.com'; 'Leslie Williams'; 'Echelle, Christina'; 'rbuckner@savanna.k12.ok.us'; 'Biddy, Ann'; 'bhouston@shawnee.k12.ok.us'; 'jroberts@skiatookschools.org'; 'Amy Scott'; 'steve.baird@straight.k12.ok.us'; 'Brandenburgh, Chuck (Brandch@tulsaschools.org)'; 'Janette Simpson'; 'dburns@tyronebobcats.org'; 'sbenard@varnum.k12.ok.us'; 'eowen@wanette.k12.ok.us'; 'Patty Arnold'; 'kgutierrez@yarbrough.k12.ok.us'; 'rhornbuckle@wagonerps.org'  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Telephone: 405-522-3272  
Fax: 405-522-3271  
[Iona.Martin@sde.ok.gov](mailto:Iona.Martin@sde.ok.gov)

## Iona Martin

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**From:** Iona Martin  
**Sent:** Tuesday, August 20, 2019 10:34 AM  
**To:** 'jwright@varnum.k12.ok.us'; caughtja@albion.k12.ok.us; 'brobertson@allen.k12.ok.us'; Angela Roberts; smcintyre@bixbyps.org; Becky Little; Deborah Fletchall; Pam Hudson; Lisa Effinger; aboling@carltonlandingacademy.org; Kristi Lokey; Christy Snowder; sharris@central.k12.ok.us; tonyamorgan@cpsok.org; qdraeger@chelseadragons.net; Donna Roberts; 'afrench@adpcnet.com'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); lhinkle@copan.k12.ok.us; 'pramsey@dale.k12.ok.us'; haguilar@davidson.k12.ok.us; Channa Byerly; 'crawls@earlsboro.k12.ok.us'; nspence@foyil.k12.ok.us; 'pdauphin@freedom.k12.ok.us'; 'kfargo@gans.k12.ok.us'; Sophia Bloomer; Glenda Longacre; Gabby Ojeda; Denise Darnell; achampion@haileyville.k12.ok.us; Wendi Blocks; tconover@indianola.k12.ok.us; Dana Clifton; 'duckl@konawa.k12.ok.us'; Cookie Holland; amarquez@hardesty.k12.ok.us; jeberts@hardesty.k12.ok.us; David Harp; Gragg, Chad; 'jcmcgee@maud.k12.ok.us'; twalker@mcloudschools.us; 'dowens@moffett.k12.ok.us'; Vanessa Anderson; Deborah Wallis; burgess6803@gmail.com; Carol DePue; Christy Roper (croper@pgs.k12.ok.us); Leslie Williams; Echelle, Christina; 'kbailey@roff.k12.ok.us'; Trina Bush; Charlotte Echols; 'croulston@sasakwaschools.org'; rbuckner@savanna.k12.ok.us; Biddy, Ann; bhouston@shawnee.k12.ok.us; 'jroberts@skiatookschools.org'; Karen Chase; Amy Scott; 'b.little@strother.k12.ok.us'; steve.baird@straight.k12.ok.us; Jenna Gray; Myranda Gurley; Kathy Gray (kgray@tiptonps.k12.ok.us); Brandenburgh, Chuck (Brandch@tulsaschools.org); Jeff Jenkins (jeffj@jackhjenkinscpa.com); Janette Simpson; dburns@tyronebobcats.org; sbenard@varnum.k12.ok.us; Yvonne Pace; drisley@vian.k12.ok.us; rhornbuckle@wagonerps.org; 'ladair@waynoka.k12.ok.us'; eowen@wanette.k12.ok.us; pattya@wps.k12.ok.us  
**Cc:** Katherine Black  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist

**Beaver Public School**  
**Box 580**  
**Beaver, OK 73932**  
Office of the Superintendent

November 19, 2019

TO: Oklahoma State Board of Education  
FROM: Beaver Public School  
RE: Oklahoma Cost Accounting System, 70 O.S. 5-135.2  
Failure to meet deadline.....Waiver Request

Dear Board Members,

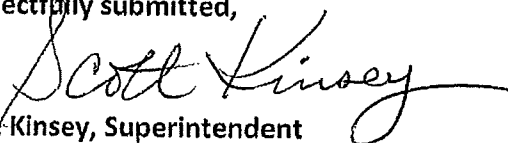
Please accept this letter as our districts request to waive the \$829 in state aid penalty due to missing the above mentioned data reporting deadline. Please consider the following circumstances that we believe contributed heavily towards not making the deadline.

At the end of last school year, May 2019, the District Enc. Clerk/Federal Programs person submitted her resignation effective June 30, 2019. Her family was moving to the Oklahoma City area with her husband's oil/gas job. She had been with the school for approximately 5 years. We immediately started a search for a replacement; in house or otherwise. That job search was not productive until late in July when another person was hired and began the "training" process. The District was assured that the former employee would travel back and forth on the weekends for an effective training process. This assurance was not complied with. Instead of coming back to Beaver on weekends, the training took place mostly over the phone and emails.....For this type of position, this was far from adequate to train our new Enc. Clerk/Fed. Programs person. As a result, many areas of importance were not emphasized. It was left up to the new person to learn as best she could.

Going forward and on a better note....our new person has forged a connection with a neighboring school Enc. Clerk and Fed Programs lady and is doing a great job and learning more and more each day with this alliance to aid her. We feel that with this connection and SDE/OCAS/OSSBA workshops that are offered, my new person has become and will continue to grow in her job description as Superintendent Asst. and OCAS person in keeping us compliant on this issue in the future.

We respectfully request a waiver on the above issue due to personnel issues as described. Thanks very much for your consideration.

Respectfully submitted,

  
Scott Kinsey, Superintendent  
Beaver Public Schools

**FY19 OCAS Data Submission - Beaver Public School****Katherine Black**

Thu 10/31/2019 2:27 PM

To: Scott Kinsey <[skinsey@beaver.k12.ok.us](mailto:skinsey@beaver.k12.ok.us)>Cc: [otasco@pts.net](mailto:otasco@pts.net) <[otasco@pts.net](mailto:otasco@pts.net)> 1 attachments (30 KB)

Beaver FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Beaver Public School did not submit and lock the district’s income and expenditure data until 9/11/2019. The penalty assessed in accordance with the aforementioned statute is \$829.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Beaver Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by	FY2020 Allocation as of	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
04 I022	BEAVER	Scott Kinsey	District 9/11/2019	829,383.00 \$	82,938 \$	829.00 \$	829.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

04 BEAVER

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I022	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$829,383.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 04 BEAVER  
District: I022 BEAVER



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

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**From:** Scott Kinsey <skinsey@beaver.k12.ok.us>  
**Sent:** Monday, September 9, 2019 1:17 PM  
**To:** Paula Koch  
**Subject:** Beaver uploads

Tried to call you...I know you all are crazy busy. I got Katherine's email. I hope I'm not the only school didn't make the deadline.....this is a first for me, I think..☺. My former secretary/asst family moved to Edmond with her husbands oil/gas job☺. Anyway, we got a new person hired and she got some training end of summer, but then Brandi moved and since then it has been "long distance training and Brandi doing some online coding after hours other job.....Not good for me!

My treasurer is gone on a trip and of course her and Brandi did not have a chance to sit down and work together to get us uploaded...My new asst is Jaimie White and she is really good, just not trained enough yet. Could we call you together and you could walk us thru at least getting uploaded.....or do we need to match before we can even do that.....

Apologies, but we were kinda put in an awkward position with Brandi's leaving.

Jaimie and I are willing to do whatever we need to get us uploaded.

Thanks and apologies for our not being in compliance.

Scott Kinsey

Supt. Beaver Schools

--

Scott Kinsey, Superintendent

"Home of the Dusters"

Box 580

Beaver, OK 73932

580-625-3444



Virus-free. [www.avg.com](http://www.avg.com)

**FY19 OCAS Data Expenditure and Revenue Submission - Beaver Public School (04-I022)**

Katherine Black

Mon 9/9/2019 11:33 AM

To: skinsey@beaver.k12.ok.us <skinsey@beaver.k12.ok.us>

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

Superintendent Kinsey,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Paula Koch at 405/521-3197 or me at 405/522-0275.

## Paula Koch

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**From:** Brandi Brown <bbrown@beaver.k12.ok.us>  
**Sent:** Wednesday, September 4, 2019 1:47 PM  
**To:** Paula Koch  
**Subject:** Out of Office Re: FY20 Estimate of Needs

As of July 1, I am no longer working for the Beaver School District. If you have questions about invoices or statements, please contact Jaimie White at 580-625-3444 or email her at [jaimie@beaver.k12.ok.us](mailto:jaimie@beaver.k12.ok.us)

In addition, please send all future invoices and/or statements directly to Jaimie.

Best wishes,  
Brandi Brown

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Brandi Brown  
Beaver Public Schools  
PO Box 580  
Beaver, OK 73932  
(580)625-3444

## Paula Koch

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**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlongah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcityschools.com; garrisonr@elkcityschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



# Bennington Public Schools

729 N. Perry  
Bennington, Oklahoma 74723

*Jon Shepard*

High School Principal

(580) 847-2310

Fax: (580) 847-2787

November 5, 2019

*Pamela Reynolds*

Superintendent

(580) 847-2737

Fax: (580) 847-2787

*Scot McCorstin*

Elementary Principal

(580) 847-2310

Fax: (580) 847-2787

Katherine Black  
Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599

RE: Waiver Request

To Katherine Black,

We would like to formally request that you consider waiving the penalty fee that will be assessed because of our failure to submit and lock our district's income and expenditure data before the deadline. We were awaiting approval from the OCAS division to have our data unlocked so we could correct our child nutrition problems we were having. In the beginning, we were told we could not make these changes and then we were advised later that we were allowed to make these corrections. This took several weeks to get approved.

In addition to the above issue, we were unable to get the correct format of our estimate of needs from our auditor in a timely manner. We made multiple calls and did not receive the file from them until it was too late. One problem was they were e-mailing to an incorrect address, which we have now corrected and the other problem was when they did finally e-mail it to the correct address it went to spam, which we have now corrected as well. We kept our financial specialist, Paula Walker-Koch abreast of the situation and she was aware of the issues we were having via e-mail.

We apologize for the delay in submitting the information to you and we thank you for your consideration in regards to waiving this penalty fee. Thank you for your time and attention to this matter.

Sincerely,



Pamela Reynolds  
Superintendent  
Bennington Public School



*"A Small School Striving for Excellence"*




## FY19 OCAS Data Submission Penalty - Bennington Public School

Katherine Black

Thu 10/31/2019 2:31 PM

To: preynolds@benningtonisd.org <preynolds@benningtonisd.org>

Cc: bunderwood@benningtonisd.org <bunderwood@benningtonisd.org>

 1 attachments (30 KB)

Bennington FY19 Penalty Calculation.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Bennington Public School did not submit and lock the district’s income and expenditure data until 9/4/2019. The penalty assessed in accordance with the aforementioned statute is \$900.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Bennington Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
07	1040 BENNINGTON	Pamela Reynolds	9/4/2019 \$	899,534.00 \$	89,953 \$	900.00 \$	900.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

07 BRYAN

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I040	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$899,534.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 07 BRYAN  
District: I040 BENNINGTON



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



# Caney Public Schools

Office of the Superintendent  
P.O. Box 60/301 North Cobb Avenue  
Caney, Oklahoma 74533  
580-889-1996 Fax: 580-889-5033

November 4, 2019

Oklahoma State Board of Education  
Oklahoma State Department of Education  
2500 N. Lincoln Boulevard  
Oklahoma City, OK 73105-4599

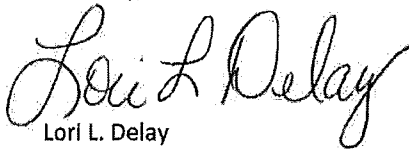
Dear Members of the Oklahoma State Board of Education:

On October 31, 2019, I received a notice that Caney Public School did not have income and expenditure data locked and submitted on or before September 1, 2019. Records indicate the data was locked and submitted on September 5, 2019. I understand this is late and we have been assessed a penalty of \$936. I respectfully ask the members of the State Board of Education to waive this penalty.

We are a small, rural school in Southeastern Oklahoma. Our superintendent's secretary/business manager retired effective June 30, 2019. This position in our school holds a tremendous amount of responsibility. She was the secretary, encumbrance clerk, payroll clerk and insurance coordinator just to name a few of the duties. On, July 1, 2019, we began the year with a new superintendent's secretary/business manager and a new school treasurer. Both of these new employees have been working diligently in their new positions to learn the skills needed and how to manage their time to meet reporting requirements on multiple reports. They have attended trainings and have reached out for help from our accounting software company, the SDE and employees from other school districts. It has been a huge learning curve for both employees. In the future, Caney Public School will have income and expenditure data locked and submitted on or before September 1 of each year.

I respectfully ask, given the situation at Caney Public School, the State Board of Education to waive the \$936 penalty assessed on Caney Public School.

Sincerely,



Lori L. Delay  
Superintendent

## FY19 OCAS Data Submission - Caney Public School

Katherine Black

Thu 10/31/2019 2:22 PM

To: l.delay@caneyisd.org <l.delay@caneyisd.org>

Cc: Builtright@yahoo.com <Builtright@yahoo.com>

 1 attachments (30 KB)

Caney FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Caney Public School did not submit and lock the district’s income and expenditure data until 9/5/2019. The penalty assessed in accordance with the aforementioned statute is \$936.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Caney Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).		Date	FY2020	09/12/19	1st Month	Total
		Locked	Allocation	September	Penalty	OCAS
		by	as of	Payment	@ 1% of	Non compliance
County	District	District	08/11/19	@ 10.00%	Payment	Penalty
03	I026	CANEY	9/5/2019	\$	\$	\$
		Superintendent Name	936,243.00	\$	936.00	936.00
		Lori Delay	\$	\$	\$	\$

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

03 ATOKA

**DATE**

**COUNTY**

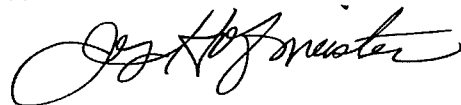
The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I026	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$936,243.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 03 ATOKA  
District: I026 CANEY



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

---

**From:** Shonda Thomas <afterschoollady@gmail.com>  
**Sent:** Wednesday, September 4, 2019 2:54 PM  
**To:** Paula Koch  
**Subject:** OCAS Data

Hi Paula, I'm Shonda Thomas, Caney Public School. I recently took Beth Hodge's position as business office manager as she has retired. . After receiving a message from you I understand I missed a deadline for submitting our OCAS Data. I would appreciate if you would give me a call and help me with this process.

Sincerely,

Shonda Thomas, Caney Public School  
580-889-1996

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; g davidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

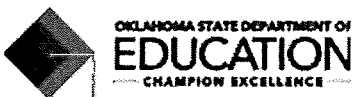
I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)





# Davis Public Schools

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400 EAST ATLANTA STREET    DAVIS, OKLAHOMA 73030    (580) 369-2386

November 4, 2019

Oklahoma State Board of Education,

I received an email from Katherine Black on September 9th stating Davis Public School's OCAS Expenditure and Revenue Report was not submitted and/or locked. The report was submitted by the September 3rd deadline. Due to a change in office personnel we were unaware the "lock" button would not appear on the report if there were errors.

At 2:50 of the same day Ms. Black informed me in an email, "There are two errors that will need to be corrected before you will be able to lock. The Object code is Workers' Compensation -Noncertified Personnel (283) but the Job Class is for a certified teacher (210). So either the Job Class or Object Code will need to be corrected." Nineteen minutes after receiving this email we had the error corrected and the report was locked. One error was in the amount of .09 cents and the other error was in the amount of .08 cents.

Our report was submitted on time and we believed it to be complete. We now know if the "lock" button doesn't appear there are errors on the report that need to be addressed. Our district makes every effort to operate pursuant to Oklahoma State Statutes. This was a clerical error that was fixed as soon as we received notification that there was an issue. We would greatly appreciate your consideration in waiving the non compliance penalty of \$2,293.

Accompanying this letter is the email correspondence between Ms. Black and myself showing the speed in which the issue was resolved.

Sincerely,

Mark Moring  
Superintendent, Davis Public Schools

## FY19 OCAS Submission Late Penalty - Davis Public School

Katherine Black

Thu 10/31/2019 3:11 PM

To: mmoring@davis.k12.ok.us <mmoring@davis.k12.ok.us>

Cc: bgee@davis.k12.ok.us <bgee@davis.k12.ok.us>

 1 attachments (29 KB)

Davis FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Davis Public School did not submit and lock the district’s income and expenditure data until 9/9/2019. The penalty assessed in accordance with the aforementioned statute is \$2,293.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Davis Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by	FY2020 Allocation as of	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
50	I010 DAVIS	Mark Moring	District 9/9/2019	\$ 2,292,502.00	\$ 229,250	\$ 2,293.00	\$ 2,293.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

50 MURRAY

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.


Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I010	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,292,502.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 50 MURRAY

District: I010 DAVIS



Joy Hofmeister  
State Superintendent of Public Instruction



Mark Moring &lt;mmoring@davis.k12.ok.us&gt;

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**FY19 OCAS Data Expenditure and Revenue Submission - Davis Public School**

4 messages

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

Mon, Sep 9, 2019 at 12:02 PM

To: "mmoring@davis.k12.ok.us" &lt;mmoring@davis.k12.ok.us&gt;

Cc: Pam Honeysuckle &lt;Pam.Honeysuckle@sde.ok.gov&gt;, "ccaraway@davis.k12.ok.us" &lt;ccaraway@davis.k12.ok.us&gt;

Superintendent Moring,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

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

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

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

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

If you have questions or need help in resolving any errors please contact Pam Honeysuckle at 405/522-3273 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

Mark Moring <mmoring@davis.k12.ok.us>  
To: Katherine Black <Katherine.Black@sde.ok.gov>

Mon, Sep 9, 2019 at 2:33 PM

Our report was uploaded on September 3. We didn't see where we could lock it.

[Quoted text hidden]

Katherine Black <Katherine.Black@sde.ok.gov>  
To: "mmoring@davis.k12.ok.us" <mmoring@davis.k12.ok.us>

Mon, Sep 9, 2019 at 2:50 PM

There are two errors that will need to be corrected before you will be able to lock. The Object code is Workers' Compensation -Noncertified Personnel (283) but the Job Class is for a certified teacher (210). So either the Job Class or Object Code will need to be corrected.

#### OCAS Expenditure Upload Error Report

12341

9/9/2019 2:48:09 PM

FUND	PROJ	FUNCT	OBJ	PROG	SUBJ	JOB	OP	UNIT	ENCUMB AMT	WARRANT AMT	ERROR MESSAGE
11	000	1000	283	100	1170	210		505	.00	.09	Object Code 120, 124, 125, 141, 142, 143, 149, 150, 180, 181, 182, 193, 220 Series, 240 Series, 260 Series, 280 Series Can Only Use Job Code 102, 107, 108, 109, 110, 201, 202, 203, 204, 208, 214, 216, 301-332, 334-346, 348, 350, 352, 353-360, 400 Series, 500 Series, 600 Series, 700 Series, 800 Series, 900 Series Except When Using Fund Code 83
11	000	1000	283	100	4000	210		705	.00	.08	Object Code 120, 124, 125, 141, 142, 143, 149, 150, 180, 181, 182, 193, 220 Series, 240 Series, 260 Series, 280 Series Can Only Use Job Code 102, 107, 108, 109, 110, 201, 202, 203, 204, 208, 214, 216, 301-332, 334-346, 348, 350, 352, 353-360, 400 Series, 500 Series, 600 Series, 700 Series, 800 Series, 900 Series Except When Using Fund Code 83

Thank you,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education

Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

---

**From:** Mark Moring <mmoring@davis.k12.ok.us>  
**Sent:** Monday, September 9, 2019 2:33 PM  
**To:** Katherine Black <Katherine.Black@sde.ok.gov>  
**Subject:** Re: FY19 OCAS Data Expenditure and Revenue Submission - Davis Public School

[Quoted text hidden]

---

**Mark Moring** <mmoring@davis.k12.ok.us>  
To: Katherine Black <Katherine.Black@sde.ok.gov>

Mon, Sep 9, 2019 at 3:09 PM

I see that now. Thank you for the information. It should be corrected and uploaded again. Mark  
[Quoted text hidden]

## FY19 OCAS Data Expenditure and Revenue Submission - Davis Public School

Katherine Black

Mon 9/9/2019 12:02 PM

To: mmoring@davis.k12.ok.us <mmoring@davis.k12.ok.us>

Cc: Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>; ccaraway@davis.k12.ok.us <ccaraway@davis.k12.ok.us>

Superintendent Morning,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Pam Honeysuckle at 405/522-3273 or me at 405/522-0275.



**Drumright Public Schools**  
**Dr. Ashley Davis, Superintendent**  
**505 W 2nd**  
**Drumright, Ok. 74030**

**Ph: 918-352-2492**  
**Fax: 918-352-4430**  
**Email: [adavis@drumright.k12.ok.us](mailto:adavis@drumright.k12.ok.us)**

November 14, 2019

Oklahoma State Board of Education;

Drumright Public Schools submitted and locked the district's income and expenditure data on September 9, 2019. This date is not in compliance with state statute 70 O.S. § 5-135.2 requiring the information to be submitted by September 1, 2019.

The Oklahoma Cost Accounting System (OCAS) and school software have experienced trouble communicating creating delays in reporting. Additionally, Drumright Public Schools had an employee that was coding money incorrectly.

I began serving as Superintendent in Drumright Public Schools in July, 2018 as a first year superintendent. I quickly began to have some concerns regarding financial procedures and fiscal solvency. It became apparent that cuts to personnel would need to be made, and one of those cuts was the person that was in charge of personnel and the activity account. These are the areas where the majority of our errors exist. The person that has assumed that job is learning the position while we work together to unravel the errors in financial coding. We are working with Ms. Katherine Black of the Oklahoma State Department of Education, Mr. Vernon Florence, and ADPC to make corrections.

Please consider waiving the financial penalty of \$2,204.00 to Drumright Public Schools. As a new superintendent, I did take corrective action with an employee as soon as irregularities were discovered and have been continuing to work to correct the issues. New financial policy was adopted and is in place for the 2019-2020 school year. We have hired ADPC to assist and are continuously training the person that has assumed the financial role in Drumright Public Schools.

Thank you,

Ashley Davis, Ph.D.

Superintendent

Drumright Public Schools

## FY19 OCAS Data Late Submission Penalty - Drumright

Katherine Black

Thu 10/31/2019 2:46 PM

To: [adavis@drumright.k12.ok.us](mailto:adavis@drumright.k12.ok.us) <[adavis@drumright.k12.ok.us](mailto:adavis@drumright.k12.ok.us)>

Cc: [fgray@drumright.k12.ok.us](mailto:fgray@drumright.k12.ok.us) <[fgray@drumright.k12.ok.us](mailto:fgray@drumright.k12.ok.us)>

 1 attachments (30 KB)

Drumright FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Drumright Public School did not submit and lock the district’s income and expenditure data until 9/9/2019. The penalty assessed in accordance with the aforementioned statute is \$2,204.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Drumright Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
19	I039	DRUMRIGHT	9/9/2019	\$ 2,204,293.00	\$ 220,429	\$ 2,204.00	\$ 2,204.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

19 CREEK

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I039	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,204,293.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 19 CREEK  
District: I039 DRUMRIGHT



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

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**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrialschools.org; jmitchell@cyrialschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcityschools.com; garrisonr@elkcityschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)





# Fort Towson Public School

Post Office Box 39 \* Fort Towson, Oklahoma 74735  
Phone: (580) 873-2712 Fax: (580) 873-1053



Phillip Hall – Superintendent

Phil Hall  
High School Principal

Ami Payne  
Elementary School Principal

November 5, 2019

Ms. Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599

Ms. Black,

This letter is to serve as our appeal on the decision for Fort Towson Public Schools to be penalized \$2,267.00 for failure to comply with the requirement that each district must transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education by, in the case of this year, September 3<sup>rd</sup>.


One we are at fault because by looking at e-mail threads between my person in charge, Mrs. Jennifer Hudson, and the OSDE staff, we did not make our first submission until September 3<sup>rd</sup>. I have visited with Mrs. Hudson and let her know that in the future I expect that the submission should be done weeks before the September 1<sup>st</sup> deadline so that if there are issues or errors with the submission they can be addressed and corrected long before the deadline. In fairness to Mrs. Hudson, to my knowledge tardiness in OCAS date submission has not been an issue in the past but the start of this school year was very trying on all of us. Just a week before school started the State Board of Education annexed Swink School to Fort Towson Public Schools. That time from July 25<sup>th</sup> until probably the middle of October had all of us clamoring to take care of the business of another district.

Another reason I am seeking to appeal is, do to the fact that from the e-mail threads provided to me by Mrs. Hudson, there was a delay from the OSDE staff in getting the information to Mrs. Hudson so that she could correct the errors that were occurring in our submission. Understood our submission occurred on the day of the deadline but there were errors in the submission and she needed assistance with those errors. She was getting help but then the communication seemed to stop for whatever reason. I have submitted with this document a copy of the e-mail threads between Mrs. Hudson and the OSDE staff.

Again I ask that the penalty be waived for our District knowing that we have to do better but also on the fact we were swamped due to the annexation and that there was a breakdown in communication between our staff and the OSDE staff.

I appreciate your consideration of this matter.

Respectfully,

  
Phillip Hall, Superintendent  
Fort Towson Public Schools  
"Together We Can Succeed"

**Read: [External] Read: FY19 OCAS Data Submission Penalty - Fort Towson**

**FTPS Superintendent**

Fri 11/1/2019 8:01 AM

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

Your message

To: FTPS Superintendent

Subject: FY19 OCAS Data Submission Penalty - Fort Towson

Sent: 10/31/19, 2:36:21 PM CDT


was read on 11/1/19, 8:01:37 AM CDT

**FY19 OCAS Data Submission Penalty - Fort Towson**

Katherine Black

Thu 10/31/2019 2:36 PM

To: Fort Towson <supt@forttowson.k12.ok.us>

 1 attachments (30 KB)

Fort Towson FY19 Penalty Calculation.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Fort Towson Public School did not submit and lock the district’s income and expenditure data until 9/10/2019. The penalty assessed in accordance with the aforementioned statute is \$2,267.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Fort Towson Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by	FY2020 Allocation as of	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
12	I002	FORT TOWSON	District 9/10/2019	\$ 2,266,892.00	\$ 226,690	\$ 2,267.00	\$ 2,267.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

12 CHOCTAW

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I002	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,266,892.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 12 CHOCTAW  
District: I002 FORT TOWSON



Joy Hofmeister  
State Superintendent of Public Instruction

or its attachments is strictly prohibited.

[Quoted text hidden]

---

**Jennifer Hudson** <jhudson@forttowson.k12.ok.us>  
To: Katherine Black <Katherine.Black@sde.ok.gov>

Tue, Sep 10, 2019 at 9:43 AM

Katherine,

I got the errors fixed and it is now locked. Thank you for your direction in solving this problem.

Thank you,

*Jennifer Hudson*

Fort Towson Public School  
Accounts Payable/Payroll  
205 Northwest Third/Po Box 39  
Fort Towson, OK 74735  
580-873-2712 Ext. 102  
580-873-1053 - Fax

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[Quoted text hidden]

[Quoted text hidden]

---

**Katherine Black** <Katherine.Black@sde.ok.gov>  
To: Jennifer Hudson <jhudson@forttowson.k12.ok.us>

Tue, Sep 10, 2019 at 8:28 AM

Jennifer,

Was TRS overpaid by that amount?

On the Activity Fund the correction of adjustment will need to balance. What subaccount were adjusted?  
Those subaccounts will need their revenue or expenditures adjusted.

Thank you,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

---

**From:** Jennifer Hudson <jhudson@forttowson.k12.ok.us>

**Sent:** Tuesday, September 10, 2019 8:21 AM

[Quoted text hidden]

[Quoted text hidden]

---

**Jennifer Hudson** <jhudson@forttowson.k12.ok.us>  
To: Katherine Black <Katherine.Black@sde.ok.gov>

Tue, Sep 10, 2019 at 8:51 AM

Yes, the TRS was an over payment.

Thank you,

*Jennifer Hudson*

Fort Towson Public School  
Accounts Payable/Payroll  
205 Northwest Third/Po Box 39  
Fort Towson, OK 74735  
580-873-2712 Ext. 102  
580-873-1053 - Fax

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There is a negative \$2,269.72 on the revenue side but there is not an expenditure to match.

Respectfully,

---

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

---

**From:** Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
**Sent:** Monday, September 9, 2019 2:45 PM  
**To:** Katherine Black <Katherine.Black@sde.ok.gov>  
**Subject:** Re: FY19 OCAS Data Expenditure and Revenue Submission - Fort Towson Public School

[Quoted text hidden]

---

Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
To: Katherine Black <Katherine.Black@sde.ok.gov>

Tue, Sep 10, 2019 at 8:21 AM

Katherine,

The -6.25 is for a teacher retirement fix. I was unsure how to code it.

The -2269.72 is on the activity side. The auditor had the activity funds custodian make the adjustment to balance the account to the checking account. I'm not sure of the exact details that took place in making that happen and the activity funds custodian that was employed at that time quit unexpectedly at the end of June.

Please advise on what I need to do.

Thank you,

*Jennifer Hudson*

Fort Towson Public School  
Accounts Payable/Payroll  
205 Northwest Third/Po Box 39  
Fort Towson, OK 74735  
580-873-2712 Ext. 102  
580-873-1053 - Fax

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Human Resource  
205 North West Third  
Po Box 39

Fort Towson, OK 74735  
580-873-2712 Ext. 102  
580-873-1053 - Fax  
580-969-0075 - Mobile

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On Mon, Sep 9, 2019 at 2:32 PM FTPS Superintendent <supt@forttowson.k12.ok.us> wrote:  
[Quoted text hidden]

---

 **ocas.pdf**  
640K

---

**Jennifer Hudson** <jhudson@forttowson.k12.ok.us>  
To: Phill Hall <supt@forttowson.k12.ok.us>

Mon, Sep 9, 2019 at 2:52 PM

Mr. Hall,

This is what I just sent to Ms. Black...  
[Quoted text hidden]

---

 **ocas.pdf**  
640K

---

**Katherine Black** <Katherine.Black@sde.ok.gov>  
To: Jennifer Hudson <jhudson@forttowson.k12.ok.us>

Mon, Sep 9, 2019 at 5:18 PM

Jennifer,

You have a negative warrant under 2511-263 districts are not allowed to have negative warrants. Can you tell me what that amount is?

Accounts Payable

Payroll

Human Resource

205 North West Third

---

Po Box 39

Fort Towson, OK 74735

580-873-2712 Ext. 102

580-873-1053 - Fax

580-969-0075 - Mobile

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[Quoted text hidden]

---

Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
To: "Black, Katherine" <Katherine.Black@sde.ok.gov>

Mon, Sep 9, 2019 at 2:45 PM

I have been emailing Paula about the negatives that are correct but need to be cleared before I can certify them. I had everything in and ready on Monday, September 3rd but am still waiting for the direction on how to clear the negative balances. Please see the attached as verification.

Cordially,

*Jennifer Hudson*

[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

Payroll

control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

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

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

If you have questions or need help in resolving any errors please contact Paula Koch at 405/521-3197 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

---

Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
To: FTPS Superintendent <supt@forttowson.k12.ok.us>

Mon, Sep 9, 2019 at 2:38 PM

I have been emailing Paula Koch for a week and have not received a response. They have to release the negative balance before I can certify it. I will email Katherine and see if that can get me anywhere.

Cordially,

*Jennifer Hudson*  
[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o

Fort Towson Public School  
Administrative Secretary



Jennifer Hudson <jhudson@forttowson.k12.ok.us>

---

## Fwd: FY19 OCAS Data Expenditure and Revenue Submission - Fort Towson Public School

9 messages

---

**FTPS Superintendent** <supt@forttowson.k12.ok.us>  
To: Jennifer Hudson <jhudson@forttowson.k12.ok.us>

Mon, Sep 9, 2019 at 2:35 PM

Mrs. Hudson,

I thought this was completed??

Phillip Hall, Superintendent  
Fort Towson Public Schools  
*"Together We Can Succeed"*

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

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

Date: Mon, Sep 9, 2019 at 11:37 AM

Subject: FY19 OCAS Data Expenditure and Revenue Submission - Fort Towson Public School

To: Fort Towson <supt@forttowson.k12.ok.us>

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

Superintendent Hall,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

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

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

you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.

[Quoted text hidden]

---

**Jennifer Hudson** <jhudson@forttowson.k12.ok.us>  
To: Paula Koch <Paula.Koch@sde.ok.gov>

Mon, Sep 9, 2019 at 9:34 AM

Ms. Koch,

I wanted to touch base with you regarding my previous email sent on Sept. 4, 2019 at 1:59 p.m. and see if you have any answers for me.

Cordially,

*Jennifer Hudson*

[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

Payroll

Human Resource

205 North West Third

Po Box 39

Fort Towson, OK 74735

580-873-2712 Ext. 102

580-873-1053 - Fax

580-969-0075 - Mobile

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Paula Koch

*Run 5700/5700 Open detail*

*Review detail  
5600-5720-5790*

**From:** Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
**Sent:** Wednesday, September 4, 2019 2:00 PM  
**To:** Paula Koch  
**Subject:** Re: OCAS DATA UPLOAD

*Where is the balancing side?  
3700? balancing entry*

Paula,

I have not been able to find any documentation as to what changes were made in the activity fund to generate the negative balance, I have even tried to call the lady who was the Activity Fund Custodian at the time the changes were made and she has not answered the phone and has not returned my call. I know our data is now late and every day that it is not locked were getting fined so I want to get this taken care of as soon as possible. What are my options to fix it? I also noticed the negative on the expenditure side for the TRS adjustment is still there, do I need to re-code it?

Cordially,

*Jennifer Hudson*  
[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o  
Fort Towson Public School  
Administrative Secretary  
Accounts Payable  
Payroll  
Human Resource  
205 North West Third  
Po Box 39  
Fort Towson, OK 74735  
580-873-2712 Ext. 102  
580-873-1053 - Fax  
580-969-0075 - Mobile

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[Quoted text hidden]

Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
To: Paula Koch <Paula.Koch@sde.ok.gov>

Wed, Sep 4, 2019 at 1:59 PM

Paula,

I have not been able to find any documentation as to what changes were made in the activity fund to generate the negative balance, I have even tried to call the lady who was the Activity Fund Custodian at the time the changes were made and she has not answered the phone and has not returned my call. I know our data is now late and every day that it is not locked were getting fined so I want to get this taken care of as soon as possible. What are my options to fix it? I also noticed the negative on the expenditure side for the TRS adjustment is still there, do I need to re-code it?

Cordially,

*Jennifer Hudson*

[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

Payroll

Human Resource

205 North West Third

Po Box 39

Fort Towson, OK 74735

580-873-2712 Ext. 102

580-873-1053 - Fax

580-969-0075 - Mobile

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**Paula Koch**

---

**From:** Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
**Sent:** Tuesday, September 3, 2019 2:50 PM  
**To:** Paula Koch  
**Subject:** Re: OCAS DATA UPLOAD

I'm not really sure, the one who was here when he made the changes quit unexpectedly at the end of June. I do know the interest was only being put into one sub account (801). I don't know where they got the figures from or which sub accounts was adjusted. I will keep looking and see if I can find any information on it. I remember her telling me he made the adjustments and that it would show up a negative on the the reports.

Cordially,

*Jennifer Hudson*  
**jhudson@forttowson.k12.ok.us**

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

Payroll

Human Resource

205 North West Third

Po Box 39

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*Jennifer Hudson*

jhudson@forttowson.k12.ok.us

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

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[Quoted text hidden]

**Paula Koch** <Paula.Koch@sde.ok.gov>  
To: Jennifer Hudson <jhudson@forttowson.k12.ok.us>

Tue, Sep 3, 2019 at 2:35 PM

Sorry for the questions, we are trying to work through this and need additional information-

1. How is the interest being calculated in the AF?
2. Is the interest distributed to each Sub Account or in just one of the sub accounts?
3. The amount in question doesn't match the amount of the adjustment made on the Audit, how is this number calculated?

agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.

---

**Paula Koch** <Paula.Koch@sde.ok.gov>  
To: Jennifer Hudson <jhudson@forttowson.k12.ok.us>

Tue, Sep 3, 2019 at 1:51 PM

Hi Jennifer,

I am looking at your data, and not seeing where you are getting the -2,269.72. What was this for?

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
Paula.koch@sde.ok.gov



[Quoted text hidden]

---

**Jennifer Hudson** <jhudson@forttowson.k12.ok.us>  
To: Paula Koch <Paula.Koch@sde.ok.gov>

Tue, Sep 3, 2019 at 2:21 PM

Paula,

It was for a correction that the auditor, (Jeff from Sanders, Bledsoe and Hewett) had the Activity Fund Custodian make in order to balance the account. There had been a difference for several years in the audit, the OCAS data and the accounting system due to the way the interest was calculated.

Cordially,



Jennifer Hudson <jhudson@forttowson.k12.ok.us>

---

## OCAS DATA UPLOAD

7 messages

---

Jennifer Hudson <jhudson@forttowson.k12.ok.us>  
To: PAULA KOCH - SDE OCAS <Paula.Koch@sde.ok.gov>

Tue, Sep 3, 2019 at 12:40 PM

Ms. Koch,

I have our OCAS code errors completed except for the negative balances.

The negative in the encumbrances is from a TRS Correction that was made.

Our treasurer swears that the negative revenues for funds 11 and 22 are from previous years and they are correct. I was wondering how we can code these negatives so that we do not face this issue year after year (I know for the past 4 or 5 years this has been an issue).

The negative revenue in fund 60 is from a correction the auditor made and I'm not sure if it is coded right or not.

Please advise me on how to proceed.

Cordially,

*Jennifer Hudson*

[jhudson@forttowson.k12.ok.us](mailto:jhudson@forttowson.k12.ok.us)

c/o

Fort Towson Public School

Administrative Secretary

Accounts Payable

Payroll

Human Resource

205 North West Third

Po Box 39

Fort Towson, OK 74735

580-873-2712 Ext. 102

580-873-1053 - Fax

580-969-0075 - Mobile

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## FY19 OCAS Data Expenditure and Revenue Submission - Fort Towson Public School

Katherine Black

Mon 9/9/2019 11:37 AM

To: Fort Towson <supt@forttowson.k12.ok.us>

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

Superintendent Hall,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Paula Koch at 405/521-3197 or me at 405/522-0275.

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



**GANS PUBLIC SCHOOL**

P.O. Box 70  
Gans, OK 74936

**Larry V. Calloway**  
High School Principal

**Regina Brannon**  
Elementary Principal



**Larry V. Calloway**  
Superintendent

Phone (918) 775-2236  
Fax (918) 774-9940

**School Board:**  
Jesse James, President  
Jeremy Taylor, Vice President  
Larry Stogner, Clerk  
Jana Morris, Deputy Clerk  
Jamie Taylor, Member

December 17, 2019

Katherine Black  
Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma City, Oklahoma 73105

Dear Ms. Black:

I am asking to waive this penalty because the school switched internet companies and had to upgrade all Technology Equipment. This did not get done until the new fiscal year started and we could not use computers.

We worked diligently to get this report on time but due to this reason it was late. We will do our best to be on time this year.

Larry Calloway,  
Superintendent  
Gans Public School

**FY19 OCAS Data Submission Late Penalty - Gans Public School**

Katherine Black

Thu 10/31/2019 3:25 PM

To: Gans &lt;lcalloway@gans.k12.ok.us&gt;

Cc: kyoungblood@k12.ok.us &lt;kyoungblood@k12.ok.us&gt;

 1 attachments (30 KB)

Gans FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that Gans Public School did not submit and lock the district's income and expenditure data until 9/4/2019. The penalty assessed in accordance with the aforementioned statute is \$2,186.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Gans Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

68 SEQUOYAH

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I004	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,186,343.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 68 SEQUOYAH

District: I004 GANS



Joy Hofmeister  
State Superintendent of Public Instruction

## Iona Martin

---

**From:** Iona Martin  
**Sent:** Tuesday, August 20, 2019 10:34 AM  
**To:** 'jwright@varnum.k12.ok.us'; caughtja@albion.k12.ok.us; 'brobertson@allen.k12.ok.us'; Angela Roberts; smcintyre@bixbyps.org; Becky Little; Deborah Fletchall; Pam Hudson; Lisa Effinger; aboling@carltonlandingacademy.org; Kristi Lokey; Christy Snowder; sharris@central.k12.ok.us; tonyamorgan@cpsok.org; qdraeger@chelseadragons.net; Donna Roberts; 'afrench@adpcnet.com'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); lhinkle@copan.k12.ok.us; 'pramsey@dale.k12.ok.us'; haguilar@davidson.k12.ok.us; Channa Byerly; 'crawls@earlsboro.k12.ok.us'; nspence@foyil.k12.ok.us; 'pdauphin@freedom.k12.ok.us'; 'kfargo@gans.k12.ok.us'; Sophia Bloomer; Glenda Longacre; Gabby Ojeda; Denise Darnell; achampion@haileyville.k12.ok.us; Wendi Blocks; tconover@indianola.k12.ok.us; Dana Clifton; 'duckl@konawa.k12.ok.us'; Cookie Holland; amarquez@hardesty.k12.ok.us; jeberts@hardesty.k12.ok.us; David Harp; Gragg, Chad; 'jcmcghee@maud.k12.ok.us'; twalker@mcloudschools.us; 'dowens@moffett.k12.ok.us'; Vanessa Anderson; Deborah Wallis; burgess6803@gmail.com; Carol DePue; Christy Roper (croper@pgs.k12.ok.us); Leslie Williams; Echelle, Christina; 'kbailey@roff.k12.ok.us'; Trina Bush; Charlotte Echols; 'croulston@sasakwaschools.org'; rbuckner@savanna.k12.ok.us; Bidy, Ann; bhouston@shawnee.k12.ok.us; 'jroberts@skiatookschools.org'; Karen Chase; Amy Scott; 'b.little@strother.k12.ok.us'; steve.baird@straight.k12.ok.us; Jenna Gray; Myranda Gurley; Kathy Gray (kgray@tiptonps.k12.ok.us); Brandenburgh, Chuck (Brandch@tulsaschools.org); Jeff Jenkins (jeffj@jackhjenkinscpa.com); Janette Simpson; dburns@tyronebobcats.org; sbenard@varnum.k12.ok.us; Yvonne Pace; drisley@vian.k12.ok.us; rhornbuckle@wagonerps.org; 'ladair@waynoka.k12.ok.us'; eowen@wanette.k12.ok.us; patty@wps.k12.ok.us  
**Cc:** Katherine Black  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist

## Iona Martin

---

**From:** Iona Martin  
**Sent:** Monday, August 26, 2019 8:08 PM  
**To:** 'caughja@albion.k12.ok.us'; 'brobertson@allen.k12.ok.us'; 'jwright@varnum.k12.ok.us'; 'tlowen@alvaschools.net'; 'Angela Roberts'; 'David Boggs'; 'Kim Johnson'; 'Deborah Fletchall'; 'fields@bfdc.k12.ok.us'; 'sharris@central.k12.ok.us'; 'qdraeger@chelseadragons.net'; 'Donna Roberts'; 'afrench@adpcnet.com'; 'lhinkle@copan.k12.ok.us'; 'lindsey.moore@cowetaps.org'; 'pramsey@dale.k12.ok.us'; 'haguilar@davidson.k12.ok.us'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); 'Channa Byerly'; 'thunt@empireschools.org'; 'nspence@foyl.k12.ok.us'; 'kfargo@gans.k12.ok.us'; 'Gabby Ojeda'; 'Wendi Blocks'; 'achampion@haileyville.k12.ok.us'; 'Denise Darnell'; 'jeberts@hardesty.k12.ok.us'; 'Sheri Luker'; 'Dana Clifton'; 'David Harp'; 'Cookie Holland'; 'jcmcghee@maud.k12.ok.us'; 'Gragg, Chad'; 'dowens@moffett.k12.ok.us'; 'Deborah Wallis'; 'burgess6803@gmail.com'; 'Leslie Williams'; 'Echelle, Christina'; 'rbuckner@savanna.k12.ok.us'; 'Biddy, Ann'; 'bhouston@shawnee.k12.ok.us'; 'jroberts@skiatookschools.org'; 'Amy Scott'; 'steve.baird@straight.k12.ok.us'; 'Brandenburgh, Chuck (Brandch@tulsaschools.org); 'Janette Simpson'; 'dburns@tyronebobcats.org'; 'sbenard@varnum.k12.ok.us'; 'eowen@wanette.k12.ok.us'; 'Patty Arnold'; 'kgutierrez@yarbrough.k12.ok.us'; 'rhornbuckle@wagonerps.org'  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Telephone: 405-522-3272  
Fax: 405-522-3271  
[Iona.Martin@sde.ok.gov](mailto:Iona.Martin@sde.ok.gov)



# Glencoe Public Schools

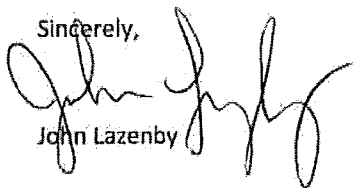
201 E. LONE CHIMNEY RD. • GLENCOE, OKLAHOMA 74032

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November 5, 2019

We are a small school in northeast Oklahoma. Our encumbrance clerk works in the superintendent's office, our activity fund custodian works in the high school office, our child nutrition director works in the elementary office and our treasurer works for Ditch Witch in Perry, Oklahoma and we contract with her as our treasurer. My staff was preparing the OCAS data for submission. Our last day of school for the month was Thursday, August 29<sup>th</sup>. School was dismissed for the Labor Day weekend and we returned to school on Tuesday, September 3<sup>rd</sup>. I was contacted by the state department and told our OCAS data had not been certified. I contacted my staff and they had data they were trying to correct. It took them several days to get the data ready for submission. When they had the OCAS data right, I certified the OCAS report. We dropped the ball and passed the deadline, there is no excuse for that. I would ask that the board waive our penalty. The money we receive from the state is for our kids. Please do not punish them for our mistake. I assure you as superintendent it will not happen again. Thank you for your service and consideration.

Sincerely,



John Lazenby

---

**Superintendent:**  
John Lazenby  
(580) 669-4002  
Fax: (580) 669-4004

**High School Principal:**  
Chad Speer  
(580) 669-2261  
Fax: (580) 669-2961

**Elementary Principal:**  
Tammy Lane  
(580) 669-2254  
Fax: (580) 669-4005

**FY19 OCAS Data Submission Late Penalty - Glencoe Public School****Katherine Black**

Thu 10/31/2019 3:15 PM

To: jlazenby@glencoe.k12.ok.us &lt;jlazenby@glencoe.k12.ok.us&gt;

Cc: jgoeringer@osugiving.com &lt;jgoeringer@osugiving.com&gt;

 1 attachments (30 KB)

Glencoe FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Glencoe Public School did not submit and lock the district’s income and expenditure data until 9/10/2019. The penalty assessed in accordance with the aforementioned statute is \$984.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Glencoe Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).				Date Locked by	FY2020 Allocation as of	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
County		District	Superintendent Name	District	08/11/19	@ 10.00%		
60	I101	GLENCOE	John Lazenby	9/10/2019	\$ 983,786.00	\$ 98,379	\$ 984.00	\$ 984.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

60 PAYNE

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I101	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$983,786.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 60 PAYNE  
District: I101 GLENCOE



Joy Hofmeister  
State Superintendent of Public Instruction

**FY19 OCAS Data Expenditure and Revenue Submission - Glencoe Public School**

Katherine Black

Tue 9/10/2019 10:42 AM

To: jlazenby@glencoe.k12.ok.us <jlazenby@glencoe.k12.ok.us>

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

Superintendent Lazenby,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Pam Honeysuckle at 405/522-3273 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

Krebs Public School  
"Home of the Eagles"  
Patrick Turner, Superintendent  
Angela White, Principal  
PO Box 67, Krebs OK 74554  
(918) 426-4700  
FAX (918) 423-2909

November 18, 2019

Ms. Kathryn Black, Executive Director  
Financial Accounting  
Oklahoma State Department of Education  
2500 North Lincoln Blvd.  
Oklahoma City, OK 73501

Dear Ms. Black:


I am writing you regarding the penalty assessed against Krebs Public School for late submission of its Oklahoma Cost Accounting System (OCAS) data.

Krebs had a sudden vacancy in our office staff and a replacement was not found until August. The beginning of school is always a hectic time, and Krebs had one employee who was trying to take care of new teacher payroll information, process the first payroll, take care of Activity Fund, process the numerous beginning of school encumbrances, train the new office staff, along with many other daily duties, and take care of the error corrections for OCAS. Just before the due date for OCAS, we had a long-time employee suffer a fatal heart attack as she was getting dressed to come to work. The emotional loss of this beloved employee was tremendous. Our staff member who was working on OCAS had to assume some of that employee's duties as she was the only one who was also trained in that area.

So that we don't have this problem arise again, we are planning to cross-train several employees who can assume the duties of others should an emergency arise. In addition, we will submit our OCAS data when the system becomes available in February so that we can have an early start on error correction. In that way, there will be less to do before our September submission during the hectic times at the beginning of the school year.

We are asking for a waiver of the penalty assessed against Krebs Public School for late submission of OCAS data.

Sincerely,

  
Patrick Turner, Superintendent

**FY19 OCAS Data Submission Late Penalty - Krebs Public School****Katherine Black**

Thu 10/31/2019 3:18 PM

To: Patrick Turner &lt;pturner@krebs.k12.ok.us&gt;

Cc: bpemberton@ktc.edu &lt;bpemberton@ktc.edu&gt;

 1 attachments (29 KB)

Krebs FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Krebs Public School did not submit and lock the district’s income and expenditure data until 9/6/2019. The penalty assessed in accordance with the aforementioned statute is \$1,396.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Krebs Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

**Fw: FY19 OCAS Expenditure and Revenue Submission - Krebs Public School 61-C009**

Katherine Black

Mon 9/9/2019 11:08 AM

To: pturner@krebs.k12.ok.us &lt;pturner@krebs.k12.ok.us&gt;

Cc: Iona Martin &lt;Iona.Martin@sde.ok.gov&gt;

Superintendent Turner,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

## Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Iona Martin at 405/522-3272 or me at 405/522-0275.

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).				Date	FY2020	09/12/19	1st Month	Total
				Locked	Allocation	September	Penalty	OCAS
				by	as of	Payment	@ 1% of	Non compliance
County	District	Superintendent Name		District	08/11/19	@ 10.00%	Payment	Penalty
61	C009	Patrick Turner		9/6/2019	\$ 1,396,296.00	\$ 139,630	\$ 1,396.00	\$ 1,396.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

61 PITTSBURG

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.


Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
C009	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$1,396,296.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 61 PITTSBURG

District: C009 KREBS



Joy Hofmeister  
State Superintendent of Public Instruction

## Iona Martin

---

**From:** Iona Martin  
**Sent:** Monday, August 26, 2019 8:08 PM  
**To:** 'caughja@albion.k12.ok.us'; 'brobertson@allen.k12.ok.us'; 'jwright@varnum.k12.ok.us'; 'tlowen@alvaschools.net'; 'Angela Roberts'; 'David Boggs'; 'Kim Johnson'; 'Deborah Fletchall'; 'fields@bfdc.k12.ok.us'; 'sharris@central.k12.ok.us'; 'qdraeger@chelseadragons.net'; 'Donna Roberts'; 'afrench@adpcnet.com'; 'lhinkle@copan.k12.ok.us'; 'lindsey.moore@cowetaps.org'; 'pramsey@dale.k12.ok.us'; 'haguilar@davidson.k12.ok.us'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); 'Channa Byerly'; 'thunt@empireschools.org'; 'nspence@foyil.k12.ok.us'; 'kfargo@gans.k12.ok.us'; 'Gabby Ojeda'; 'Wendi Blocks'; 'achampion@haileyville.k12.ok.us'; 'Denise Darnell'; 'jeberts@hardesty.k12.ok.us'; 'Sheri Luker'; 'Dana Clifton'; 'David Harp'; 'Cookie Holland'; 'jcmcghee@maud.k12.ok.us'; 'Gragg, Chad'; 'dowens@moffett.k12.ok.us'; 'Deborah Wallis'; 'burgess6803@gmail.com'; 'Leslie Williams'; 'Echelle, Christina'; 'rbuckner@savanna.k12.ok.us'; 'Biddy, Ann'; 'bhouston@shawnee.k12.ok.us'; 'jroberts@skiatookschools.org'; 'Amy Scott'; 'steve.baird@straight.k12.ok.us'; 'Brandenburgh, Chuck (Brandch@tulsaschools.org)'; 'Janette Simpson'; 'dburns@tyronebobcats.org'; 'sbenard@varnum.k12.ok.us'; 'eowen@wanette.k12.ok.us'; 'Patty Arnold'; 'kgutierrez@yarbrough.k12.ok.us'; 'rhornbuckle@wagonerps.org'  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Telephone: 405-522-3272  
Fax: 405-522-3271  
[Iona.Martin@sde.ok.gov](mailto:Iona.Martin@sde.ok.gov)

## Iona Martin

---

**From:** Iona Martin  
**Sent:** Tuesday, August 20, 2019 10:34 AM  
**To:** 'jwright@varnum.k12.ok.us'; caughtja@albion.k12.ok.us; 'brobertson@allen.k12.ok.us'; Angela Roberts; smcintyre@bixbyps.org; Becky Little; Deborah Fletchall; Pam Hudson; Lisa Effinger; aboling@carltonlandingacademy.org; Kristi Lokey; Christy Snowder; sharris@central.k12.ok.us; tonyamorgan@cpsok.org; qdraeger@chelseadragons.net; Donna Roberts; 'afrench@adpcnet.com'; Jay Jenkins (jhjcpa@jackhjenkinscpa.com); lhinkle@copan.k12.ok.us; 'pramsey@dale.k12.ok.us'; haguilar@davidson.k12.ok.us; Channa Byerly; 'crawls@earlsboro.k12.ok.us'; nspence@foyl.k12.ok.us; 'pdauphin@freedom.k12.ok.us'; 'kfargo@gans.k12.ok.us'; Sophia Bloomer; Glenda Longacre; Gabby Ojeda; Denise Darnell; achampion@haileyville.k12.ok.us; Wendi Blocks; tconover@indianola.k12.ok.us; Dana Clifton; 'duckl@konawa.k12.ok.us'; Cookie Holland; amarquez@hardesty.k12.ok.us; jeberts@hardesty.k12.ok.us; David Harp; Gragg, Chad; 'jcmcgee@maud.k12.ok.us'; twalker@mcloudschools.us; 'dowens@moffett.k12.ok.us'; Vanessa Anderson; Deborah Wallis; burgess6803@gmail.com; Carol DePue; Christy Roper (croper@pgs.k12.ok.us); Leslie Williams; Echelle, Christina; 'kbailey@roff.k12.ok.us'; Trina Bush; Charlotte Echols; 'croulston@sasakwaschools.org'; rbuckner@savanna.k12.ok.us; Biddy, Ann; bhouston@shawnee.k12.ok.us; 'jroberts@skiatookschools.org'; Karen Chase; Amy Scott; 'b.little@strother.k12.ok.us'; steve.baird@straight.k12.ok.us; Jenna Gray; Myranda Gurley; Kathy Gray (kgray@tiptonps.k12.ok.us); Brandenburgh, Chuck (Brandch@tulsaschools.org); Jeff Jenkins (jeffj@jackhjenkinscpa.com); Janette Simpson; dburns@tyronebobcats.org; sbenard@varnum.k12.ok.us; Yvonne Pace; drisley@vian.k12.ok.us; rhornbuckle@wagonerps.org; 'ladair@waynoka.k12.ok.us'; eowen@wanette.k12.ok.us; patty@wps.k12.ok.us  
**Cc:** Katherine Black  
**Subject:** OSDE: FY 19 Revenue & Expenditures Due  
**Attachments:** FY19 OCAS Review Sheet .xlsx

### Deadline: September 1

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Iona Martin  
Financial Specialist

November 14, 2019

Oklahoma State Board of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105-4599

State Board Members,

The purpose of this correspondence is to request that you consider granting the Lawton Public Schools a waiver of the penalty incurred by the district for failing to provide a completed OCAS Income and Expenditures Report by the September 1 deadline.

I am presently serving as the Interim Superintendent for Lawton Public Schools. I began serving the district on July 1, 2019 when the Superintendent and both Assistant Superintendents left the district. On my first meeting with the Chief Financial Officer for the district, I began to sense that there were serious issues with our financial accounting work products. I requested three standard financial documents to determine where the district stood financially. Only one of those documents (the FY 18 audit) could be produced. I subsequently learned that the district had missed both the OCAS reporting and audit submission deadlines for FY 18. I do not believe the district missed the reporting deadlines in the years preceding the personnel change in 2018. I believe the missed deadline is directly attributable to the change in personnel responsible for the reporting.

During the months of July and August, my continued investigations heightened my concern to the point that I requested the Board to permit me to appoint an Interim Comptroller to oversee both the Finance and Payroll departments at LPS. An Interim Comptroller was appointed at the September 3, 2019 Board meeting. The Interim Comptroller had been trained by the previous CFO who left the district in the spring of 2018. On September 25, 2019 we approved financial consulting contracts with the former CFO and former Auditor to assist the Interim Comptroller to reconcile the outstanding issues in the 2018 and 2019 accounting that prevented us from submitting accurate OCAS data prior to the September 1 deadline. We were subsequently able to reconcile multiple errors with the assistance of Katherine Black and submitted our OCAS report on September 29, 2019.

Our CFO separated from the district at our November 4, 2019 Board meeting. Our Interim Comptroller now directs the work of the Finance department and we are working as quickly as possible to resolve our remaining accounting issues.

I am at a loss as to why the previous administration did not address the multiple accounting issues the district was facing in FY 19 so I cannot assure you with any confidence that our failure to submit a timely report was "due to circumstances beyond the control of the district." I can,

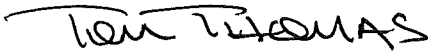
without hesitation, assure you that the district is now making "every effort to operate pursuant to the OCAS system and associated requirements." As a first step, we have accessed every resource known to be available to us to reconcile our accounting issues. Our second step will be to access additional professional resources to examine our internal accounting processes to identify improvements that could be made to our system to prevent further issues. I believe our present actions will prevent future missed deadlines.

I would ask that you consider granting a waiver to the Lawton Public Schools based on our sincere and diligent efforts to rectify any and all problems in our financial accounting department. Being very dependent on state funding, our penalty, if not waived would be very close to the cost of a teacher for the district.

The Board is collaborating with the OSSBA in a Superintendent search process and intends to make an offer to employ a permanent Superintendent in December.

If we can provide any additional information to assist in your decision-making process, please allow us that opportunity.

Professionally,

A handwritten signature in black ink that reads "Tom Thomas". The signature is stylized with a long horizontal line extending from the left and a cursive-like script.

Tom Thomas, EdD.  
Interim Superintendent

**RECEIVED**  
**FINANCIAL ACCOUNTING**  
**NOV 18 2019**  
STATE DEPARTMENT OF EDUCATION

**[External] OCAS Penalty**

Tom Thomas <tom.thomas@lawtonps.org>

Thu 11/14/2019 3:35 PM

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

Cc: Lance Gibbs <lance.gibbs@lawtonps.org>

 1 attachments (80 KB)

SDE - Request of Waiver of Penalty.pdf;

Ms. Black,

Please find our letter of request for a waiver of the OCAS penalty attached to this email. If I can provide additional information to help make our case for a waiver, please let me know.

Also, if you can confirm receipt of our waiver request, I would appreciate it a great deal. I am also sending a hard copy via mail.

Thank you your assistance in helping us resolve our accounting and reporting issues.

Tom Thomas

November 14, 2019

Oklahoma State Board of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105-4599

State Board Members,

The purpose of this correspondence is to request that you consider granting the Lawton Public Schools a waiver of the penalty incurred by the district for failing to provide a completed OCAS Income and Expenditures Report by the September 1 deadline.

I am presently serving as the Interim Superintendent for Lawton Public Schools. I began serving the district on July 1, 2019 when the Superintendent and both Assistant Superintendents left the district. On my first meeting with the Chief Financial Officer for the district, I began to sense that there were serious issues with our financial accounting work products. I requested three standard financial documents to determine where the district stood financially. Only one of those documents (the FY 18 audit) could be produced. I subsequently learned that the district had missed both the OCAS reporting and audit submission deadlines for FY 18. I do not believe the district missed the reporting deadlines in the years preceding the personnel change in 2018. I believe the missed deadline is directly attributable to the change in personnel responsible for the reporting.

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I am at a loss as to why the previous administration did not address the multiple accounting issues the district was facing in FY 19 so I cannot assure you with any confidence that our failure to submit a timely report was "due to circumstances beyond the control of the district." I can,

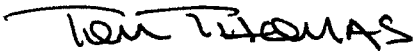
without hesitation, assure you that the district is now making "every effort to operate pursuant to the OCAS system and associated requirements." As a first step, we have accessed every resource known to be available to us to reconcile our accounting issues. Our second step will be to access additional professional resources to examine our internal accounting processes to identify improvements that could be made to our system to prevent further issues. I believe our present actions will prevent future missed deadlines.

I would ask that you consider granting a waiver to the Lawton Public Schools based on our sincere and diligent efforts to rectify any and all problems in our financial accounting department. Being very dependent on state funding, our penalty, if not waived would be very close to the cost of a teacher for the district.

The Board is collaborating with the OSSBA in a Superintendent search process and intends to make an offer to employ a permanent Superintendent in December.

If we can provide any additional information to assist in your decision-making process, please allow us that opportunity.

Professionally,

A handwritten signature in black ink that reads "Tom Thomas". The signature is written in a cursive, slightly stylized font.

Tom Thomas, EdD.  
Interim Superintendent

**[External] RE: FY19 OCAS Data Submission Penalty - Lawton Public School**

Tom Thomas <tom.thomas@lawtonps.org>

Thu 10/31/2019 3:09 PM

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

Cc: Lance Gibbs <lance.gibbs@lawtonps.org>

Ms. Black,

Thank you for the advanced notice. We will definitely seek a waiver from the State Board and will have our letter to you well in advance of the November 20<sup>th</sup> deadline. Is it appropriate to attend the January Board meeting to be available to answer any questions the Board may have?

I would also like to personally thank you for assisting Lance recover from what I can only call an absolute mess. When I arrived here July 1, I sensed problems and began immediately to try to clear up our issues but as you can tell, we weren't able to solve our problems by the deadline. I assure you that we have accessed every resource available to us to reconcile our accounting system and feel that we are making good progress.

Thank you

Tom Thomas

---

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

**Sent:** Thursday, October 31, 2019 2:42 PM

**To:** Lance Gibbs <lance.gibbs@lawtonps.org>

**Cc:** Tom Thomas <tom.thomas@lawtonps.org>

**Subject:** FY19 OCAS Data Submission Penalty - Lawton Public School

**Importance:** High

**\*\*\*CAUTION: EXTERNAL EMAIL - Think before you click or open attachments! \*\*\***

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that Lawton Public School did not submit and lock the district's income and expenditure data until 9/30/2019. The penalty assessed in accordance with the aforementioned statute is \$58,922.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Lawton Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599

Phone: (405) 522-0275

Fax: (405) 522-3271


email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

**FY19 OCAS Data Submission Penalty - Lawton Public School****Katherine Black**

Thu 10/31/2019 2:42 PM

To: Lance Gibbs &lt;lance.gibbs@lawtonps.org&gt;

Cc: tom.thomas@lawtonps.org &lt;tom.thomas@lawtonps.org&gt;

 1 attachments (30 KB)

Lawton FY19 Penalty Calculation.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Lawton Public School did not submit and lock the district’s income and expenditure data until 9/30/2019. The penalty assessed in accordance with the aforementioned statute is \$58,922.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

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If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).									
County	District	Superintendent Name	Date Locked by	FY2020 Allocation	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty		
16 I008	LAWTON	Tom Thomas	District 9/30/2019	as of 08/11/19 \$ 58,921,779.00	@ 10.00% \$ 5,892,178	\$ 58,922.00	\$ 58,922.00	\$	

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

16 COMANCHE

**DATE**

**COUNTY**


The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I008	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$58,921,779.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 16 COMANCHE  
District: I008 LAWTON



Joy Hofmeister  
State Superintendent of Public Instruction

## FY19 OCAS Data Expenditure and Revenue Submission - Lawton Public School

Katherine Black

Mon 9/9/2019 11:42 AM

To: tom.thomas@lawtonps.org <tom.thomas@lawtonps.org>

Cc: Paula Koch <Paula.Koch@sde.ok.gov>; elizabeth.brown-hill@lawtonps.org <elizabeth.brown-hill@lawtonps.org>; sself@lawtonps.org <sself@lawtonps.org>

Superintendent Thomas,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

### Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Paula Koch at 405/521-3197 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: katherine.black@sde.ok.gov

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovel@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrialschools.org; jmitchell@cyrialschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

**To:** tshaw@healdttonschoools.org; rosalia.paxton@hintonschoools.org;  
bderryberry@mapleschool.us; swilson@hugoschoools.com; edalke@hugoschoools.com;  
bmorehead@hulbertriders.com; mdewoody@hulbertriders.com;  
mking@hydroeakly.k12.ok.us; jbussey@hydroeakly.k12.ok.us;  
phyllis.mahaffay@indiahomaps.org; deanna.voegeli@indiahomaps.org;  
keiffers@kellyvilleschoools.org; jpierce@kellyvilleschoools.org;  
jtaylor@ketchumwarriors.com; jtaylor@ketchumwarriors.com;  
businessoffice@keyesps.org; fburgess@keyesps.org; dross@kpscougars.org;  
vwoods@kpscougars.org; mmurrell@kiefer.k12.ok.us; mmurrell@kiefer.k12.ok.us;  
scampbell@lane.k12.ok.us; pammatthews@lane.k12.ok.us; elizabeth.brown-  
hill@lawtonps.org; tom.deighan@lawtonps.org; dlmclain@lexington.k12.ok.us;  
chall@lexington.k12.ok.us; karen.greenson@littleaxeps.org; jay.thomas@littleaxeps.org;  
lmiller@lonegrove.k12.ok.us; mjmilller@lonegrove.k12.ok.us;  
svandervort@lonestar.k12.ok.us; thale@lonestar.k12.ok.us;  
l.mashaney@lookeba.k12.ok.us; m.davis@lookeba.k12.ok.us; mhix@lowrey.k12.ok.us;  
cwyse@lowrey.k12.ok.us; haskinsr@mannford.k12.ok.us; spradlink@mannford.k12.ok.us;  
jonhsonb@canadiancounty.org; bderryberry@mapleschool.us; seubanks@maryetta.org;  
lmeans@maryetta.org; gibbinse@merritt.k12.ok.us; daughertyj@merritt.k12.ok.us;  
bethwallar@mooreschoools.com; robertromines@mooreschoools.com;  
ccallison@mooreland.k12.ok.us; supti002@mooreland.k12.ok.us;  
avanderslice@moundsp.com; dsmith@moundsp.com; mckayn@mustangps.org;  
browns@mustangps.org; bradleych@mustangps.org; AAnglin@nobleps.com;  
FSolomon@nobleps.com; janiner@norman.k12.ok.us; brendab@norman.k12.ok.us;  
nickm@norman.k12.ok.us; leathermanr@norwood.k12.ok.us;  
bridgesk@norwood.k12.ok.us; tboudreau@oilton.k12.ok.us; mposey@oilton.k12.ok.us;  
kkraft@okeene.k12.ok.us; mjinkens@okeene.k12.ok.us; jbeall@olive.k12.ok.us;  
jreynolds@olive.k12.ok.us; rjackson@peavinepanthers.net;  
mhargis@peavinepanthers.net; heather@peggs.k12.ok.us; jcox@peggs.k12.ok.us;  
jackie.dawes@piedmontschoools.org; James.White@piedmontschoools.org;  
tjones@plainview.k12.ok.us; strickerk@plainview.k12.ok.us;  
thamilton@prettywater.k12.ok.us; jtaylor@prettywater.k12.ok.us;  
mkraft@riverside.k12.ok.us; dgarner@riverside.k12.ok.us; mporch@robinhill.k12.ok.us;  
bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net;  
clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tmays@rockykmtn.k12.ok.us;  
kterriones@sapulpaps.org; rarmstrong@sapulpaps.org; jeaster@sayre.k12.ok.us;  
dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us;  
ethompson@shadygrove.k12.ok.us; jemouser@smmps.k12.ok.us;  
jthompson@smmps.k12.ok.us; c.walters@siloisd.org; k.mcdonald@siloisd.org;  
gina.hammock@soper.k12.ok.us; soperschool@live.com; hdarter@springer.k12.ok.us;  
chunter@springer.k12.ok.us; rbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us;  
tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org;  
tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org;  
adamsond@tahlequahschoools.org; ashlockl@tahlequahschoools.org;  
bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net;  
bhix@tenkiller.k12.ok.us; lsyzemore@thomas.k12.ok.us; rob@thomas.k12.ok.us;  
snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us;  
mparsons@tupelo.k12.ok.us; lregier@turpinps.org; kcuster@turpinps.org;  
rcourtney@tushka.k12.ok.us; msimpson@tushka.k12.ok.us; s.straka@unioncity.k12.ok.us;  
t.carel@unioncity.k12.ok.us; wagnerka@vinitahornets.com;  
grimmekd@vinitahornets.com; bgsides@waltersp.org; jldedmon@waltersp.org;  
mroof@watonga.k12.ok.us; mbatt@watonga.k12.ok.us; hjcobb@sbcglobal.net;  
lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org;  
mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



## Paula Koch

---

**From:** Elizabeth Brown-Hill <elizabeth.brown-hill@lawtonps.org>  
**Sent:** Tuesday, August 20, 2019 8:27 AM  
**To:** Paula Koch  
**Subject:** RE: FY19 OCAS Data REMINDER

Thanks. We're on it.

---

**From:** Paula Koch <Paula.Koch@sde.ok.gov>  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmcormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; g davidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrialschools.org; jmitchell@cyrialschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvay@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; bpascoe@geronimo.k12.ok.us; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org; tshaw@healdtonschools.org; rosalia.paxton@hintonschools.org; bderryberry@mapleschool.us; swilson@hugoschools.com; edalke@hugoschools.com; bmorehead@hulbertriders.com; mdewoody@hulbertriders.com; mking@hydroeakly.k12.ok.us; jbussey@hydroeakly.k12.ok.us; phyllis.mahaffay@indiahomaps.org; deanna.voegeli@indiahomaps.org; keiffers@kellyvilleschools.org; jpierce@kellyvilleschools.org;

jtaylor@ketchumwarriors.com; jtaylor@ketchumwarriors.com; businessoffice@keyesps.org; fburgess@keyesps.org; dross@kpscougars.org; vwoods@kpscougars.org; mmurrell@kiefer.k12.ok.us; mmurrell@kiefer.k12.ok.us; scampbell@lane.k12.ok.us; pammatthews@lane.k12.ok.us; Elizabeth Brown-Hill <elizabeth.brown-hill@lawtonps.org>; Tom Deighan <tom.deighan@lawtonps.org>; dlmclain@lexington.k12.ok.us; chall@lexington.k12.ok.us; karen.greeson@littleaxeps.org; jay.thomas@littleaxeps.org; lmiller@lonegrove.k12.ok.us; mjmiller@lonegrove.k12.ok.us; svandervort@lonestar.k12.ok.us; thale@lonestar.k12.ok.us; l.mashaney@lookeba.k12.ok.us; m.davis@lookeba.k12.ok.us; mhix@lowrey.k12.ok.us; cwyse@lowrey.k12.ok.us; haskinsr@mannford.k12.ok.us; spradlink@mannford.k12.ok.us; jonhsonb@canadiancounty.org; bderryberry@mapleschool.us; seubanks@maryetta.org; lmeans@maryetta.org; gibbinse@merritt.k12.ok.us; daughertyj@merritt.k12.ok.us; bethwallar@mooreschools.com; robertromines@mooreschools.com; ccallison@mooreland.k12.ok.us; supti002@mooreland.k12.ok.us; avanderslice@moundsp.com; dsmith@moundsp.com; mckayn@mustangps.org; browns@mustangps.org; bradleych@mustangps.org; AAnglin@nobleps.com; FSolomon@nobleps.com; janiner@norman.k12.ok.us; brendab@norman.k12.ok.us; nickm@norman.k12.ok.us; leathermanr@norwood.k12.ok.us; bridgesk@norwood.k12.ok.us; tboudreau@oilton.k12.ok.us; mposey@oilton.k12.ok.us; kkraft@okeene.k12.ok.us; mjinkens@okeene.k12.ok.us; jbeall@olive.k12.ok.us; jreynolds@olive.k12.ok.us; rjackson@peavinepanthers.net; mhargis@peavinepanthers.net; heather@peggs.k12.ok.us; jcox@peggs.k12.ok.us; jackie.dawes@piedmontschools.org; James.White@piedmontschools.org; tjones@plainview.k12.ok.us; strickerk@plainview.k12.ok.us; thamilton@prettywater.k12.ok.us; jtaylor@prettywater.k12.ok.us; mkraft@riverside.k12.ok.us; dgarner@riverside.k12.ok.us; mporch@robinhill.k12.ok.us; bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net; clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tmays@rockymtn.k12.ok.us; kterrone@sapulps.org; rarmstrong@sapulps.org; jeaster@sayre.k12.ok.us; dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us; ethompson@shadygrove.k12.ok.us; jemouser@smps.k12.ok.us; jthompson@smps.k12.ok.us; c.walters@silosd.org; k.mcdonald@silosd.org; gina.hammock@soper.k12.ok.us; soperschool@live.com; harter@springer.k12.ok.us; chunter@springer.k12.ok.us; rbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us; tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org; tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org; adamsond@tahlequahschools.org; ashlockl@tahlequahschools.org; bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net; bhix@tenkiller.k12.ok.us; lszemore@thomas.k12.ok.us; rob@thomas.k12.ok.us; snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us; mparsons@tupelo.k12.ok.us; lregier@turpinps.org; kcuster@turpinps.org; rcourtney@tushka.k12.ok.us; msimpson@tushka.k12.ok.us; s.straka@unioncity.k12.ok.us; t.carel@unioncity.k12.ok.us; wagnerka@vinitahornets.com; grimmekd@vinitahornets.com; bgsides@waltersp.com; jldedmon@waltersp.com; mroof@watonga.k12.ok.us; mbatt@watonga.k12.ok.us; hjcobb@sbcglobal.net; lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org; mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us; theustis@westville.k12.ok.us; anichols@whiteoakschool.net; rmcsadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty <tfinnerty@wilson.k12.ok.us>; lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net; pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us; m\_nelson@zionjets.com; corey.bunch@zionjets.com

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

**Subject:** FY19 OCAS Data REMINDER

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

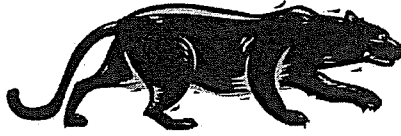
Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210-25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).		Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
County 14	I070	District LITTLE AXE	Superintendent Name Jay Thomas			
		9/4/2019	\$ 5,735,983.00	\$ 573,598	\$ 5,736.00	\$ 5,736.00



**OILTON PUBLIC SCHOOLS**  
**P.O. BOX 130**  
**OILTON, OK 74052**

Dr. Matt Posey, Superintendent

Daniel McEntire, Principal

November 19, 2019

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 N. Lincoln Boulevard, Room 4-20  
Oklahoma City, OK 73105-4599

RE: Assessed Penalty

Dear Ms. Black:

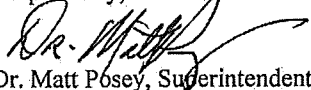
Please accept this letter as a formal written request for a waiver pertaining to the final determination of penalties assessed in the amount of \$1,305.00 for late submission of the districts income and expenditure report data on 9/16/19.

The district experienced a personnel change in October 2018 due to retirement. The replacement employee assigned to perform school accounting duties was not able to effectively perform the responsibilities required for the position. As a result of this, we had to make a sudden change of duty assignments as well as multiple corrections within our financial accounting system, Oklahoma Tax Commission, and Internal Revenue Service.

One step the district took to remediate the existing problems was outsourcing professional duties at midterm instead of hiring and training a replacement with the expectations of learning the practices and procedures of school business in the middle of the year. The district now contracts with a CPA to perform payroll and tax filings with the OTC and IRS in addition to using an Activity Clerk and Treasurer who share duties with a neighboring district.

The end of the year coding procedures for expenditure and revenue reporting took longer than anticipated using the part-time employees. The late submission is an exception to prior years' data reporting. I respectfully ask for your consideration in granting a waiver of penalty fees assessed in the amount of \$1,305.00. Should you have any questions or need additional information, please feel free to contact me at 918-862-0389, ext. 1202.

Respectfully,

  
Dr. Matt Posey, Superintendent  
Oilton Public Schools

**FY19 OCAS Data Submission Penalty - Oilton Public School****Katherine Black**

Thu 10/31/2019 2:44 PM

To: mposey@oilton.k12.ok.us &lt;mposey@oilton.k12.ok.us&gt;

Cc: cardwellsand@aol.com &lt;cardwellsand@aol.com&gt;

 1 attachments (30 KB)

Oilton FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Oilton Public School did not submit and lock the district’s income and expenditure data until 9/16/2019. The penalty assessed in accordance with the aforementioned statute is \$1,305.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Oilton Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).				Date	FY2020	09/12/19	1st Month	Total
				Locked	Allocation	September	Penalty	OCAS
				by	as of	Payment	@ 1% of	Non compliance
County	District	Superintendent Name		District	08/11/19	@ 10.00%	Payment	Penalty
19	I020	OILTON	Matt Posey	9/16/2019	\$ 1,304,832.00	\$	\$ 1,305.00	\$ 1,305.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

19 CREEK

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I020	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$1,304,832.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 19 CREEK  
District: I020 OILTON



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlongah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcityschools.com; garrisonr@elkcityschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

To:

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bmorehead@hulbertriders.com; mdewoody@hulbertriders.com;  
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johnsonb@canadiancounty.org; bderryberry@mapleschool.us; seubanks@maryetta.org;  
lmeans@maryetta.org; gibbinse@merritt.k12.ok.us; daughertyj@merritt.k12.ok.us;  
bethwallar@mooreschools.com; robertromines@mooreschools.com;  
ccallison@mooreland.k12.ok.us; supti002@mooreland.k12.ok.us;  
avanderslice@moundsps.com; dsmith@moundsps.com; mckayn@mustangps.org;  
browns@mustangps.org; bradleych@mustangps.org; AAnglin@nobleps.com;  
FSolomon@nobleps.com; janiner@norman.k12.ok.us; brendab@norman.k12.ok.us;  
nickm@norman.k12.ok.us; leathermanr@norwood.k12.ok.us;  
bridgesk@norwood.k12.ok.us; tboudreau@oilton.k12.ok.us; mposey@oilton.k12.ok.us;  
kkraft@okeene.k12.ok.us; mjinkens@okeene.k12.ok.us; jbeall@olive.k12.ok.us;  
jreynolds@olive.k12.ok.us; rjackson@peavinepanthers.net;  
mhargis@peavinepanthers.net; heather@peggs.k12.ok.us; jcox@peggs.k12.ok.us;  
jackie.dawes@piedmontschools.org; James.White@piedmontschools.org;  
tjones@plainview.k12.ok.us; strickerk@plainview.k12.ok.us;  
thamilton@prettywater.k12.ok.us; jtaylor@prettywater.k12.ok.us;  
mkraft@riverside.k12.ok.us; dgarner@riverside.k12.ok.us; mporch@robinhill.k12.ok.us;  
bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net;  
clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tmays@rockymtn.k12.ok.us;  
kterrone@sapulpaps.org; rarmstrong@sapulpaps.org; jeaster@sayre.k12.ok.us;  
dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us;  
ethompson@shadygrove.k12.ok.us; jemouser@smps.k12.ok.us;  
jthompson@smps.k12.ok.us; c.walters@siloid.org; k.mcdonald@siloid.org;  
gina.hammock@soper.k12.ok.us; soperschool@live.com; harter@springer.k12.ok.us;  
chunter@springer.k12.ok.us; rbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us;  
tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org;  
tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org;  
adamsond@tahlequahschools.org; ashlockl@tahlequahschools.org;  
bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net;  
bhix@tenkiller.k12.ok.us; lsyzemore@thomas.k12.ok.us; rob@thomas.k12.ok.us;  
snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us;  
mparsons@tupelo.k12.ok.us; lregier@turpinps.org; kcuster@turpinps.org;  
rcourtney@tushka.k12.ok.us; msimpson@tushka.k12.ok.us; s.straka@unioncity.k12.ok.us;  
t.carel@unioncity.k12.ok.us; wagnerka@vinitahornets.com;  
grimmekd@vinitahornets.com; bgsides@waltersps.org; jldedmon@waltersps.org;  
mroof@watonga.k12.ok.us; mbatt@watonga.k12.ok.us; hjcobb@sbcglobal.net;  
lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org;  
mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



## Paula Koch

---

**From:** Paula Koch  
**Sent:** Thursday, September 5, 2019 8:30 AM  
**To:** Matt Posey  
**Subject:** RE: Oilton- OCAS

Thank you! Please let me know if I can be of any assistance.

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



**From:** Matt Posey <mposey@oilton.k12.ok.us>  
**Sent:** Wednesday, September 4, 2019 4:12 PM  
**To:** Paula Koch <Paula.Koch@sde.ok.gov>  
**Subject:** Oilton- OCAS

Paula,

Good afternoon! I wanted to touch base with regarding our OCAS data. We are in the process of finalizing our report for submission. I apologize for the inconvenience but we are without a full time encumbrance clerk and am currently contracting with an individual from a neighboring district. I assure you we are working diligently to finalize the data report for submission. Should you have any questions, please feel free to contact me at 918-862-0389, ext. 504 or my cell at 918-729-9438. Thank you!

Matt Posey, Superintendent  
Oilton Public Schools

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

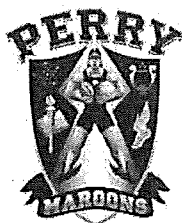
Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	District	08/11/19	@ 10.00%	Payment	Penalty
55	Z003	OKLAHOMA CONNECTIONS ACADEMY CHARTER	Melissa Gregory	9/11/2019	\$ 4,941,880.00	\$ 494,188	\$ 4,942.00

# PERRY PUBLIC SCHOOLS

DR. TERRY McCARTY  
SUPERINTENDENT

900 FIR AVENUE  
PERRY, OK 73077-5051



TELEPHONE  
580-336-4511

E-MAIL  
tmccarty@perry.k12.ok.us

December 11, 2019

Oklahoma State Board of Education:

This letter is written in response to communication that Perry Public Schools has received.

In February of 2019 Perry Public Schools was the victim of a Ransom Virus. This particular virus wreaked havoc on our financials. The district lost a great deal of data due to this virus and we have been working tirelessly rebuilding all that was lost. We have been in constant contact with ADPC as well our auditors.

This attack affected accounts payable and payroll, both of which lost all work back to July 1, 2018. Essentially, this included all work that had been done up that point in the fiscal year 2018-2019. Our Clerks, Leslie Fleming and Berva Weaver, had to completely rebuild their programs for the entire year. This entailed making multiple trips to the main office of ADPC in Ponca City to process their work going forward due to the attack, in order to prevent prior work not being in sequence. They also had to re-enter the new work, which took place at ADPC, in their programs as well.

Finally, by the end of June 2019 all data had been re-entered in their programs and they were "caught up". However, at that point all financial data was turned over to ADPC personnel to work out all the accounting regarding Revenue/Treasury. The past several months, a great deal of communication has taken place between Perry Schools, ADPC, and our auditors. All parties having been working tirelessly to accomplish this.

Please know that Perry Public Schools is aware that in accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Due to this Ransom Virus we were not able to meet this deadline. As I have mentioned earlier, all parties have worked tirelessly on resolving this issue. This attack has been a nightmare on our district for the past 9 months and has taken a tremendous toll on our office staff.

I am writing this letter asking for mercy and understanding regarding this issue. I would also like to emphasize that several steps have been implemented to prevent this from happening again. Thank you for your consideration.

Respectfully,

A handwritten signature in black ink that reads "Terry McCarty".

Terry McCarty, Ed.D.  
Superintendent  
Perry Public Schools

**Read: [External] Read: FY19 OCAS Data Submission**

Leslie Fleming <lfleming@perry.k12.ok.us>

Tue 12/10/2019 12:10 PM

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

Your message

To: Leslie Fleming

Subject: FY19 OCAS Data Submission

Sent: 12/10/19, 11:58:03 AM CST

was read on 12/10/19, 12:10:05 PM CST

**[External] Out of the office Re: FY19 OCAS Data Submission**

Berva Weaver <bweaver@perry.k12.ok.us>

Tue 12/10/2019 11:58 AM

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

I am out of the office Monday, Tuesday, and Wednesday. I won't be checking emails, so if you need assistance call the office (580) 336-4511. But, I'll be back Thursday, December 12, 2019.

--

Thank you,

Berva Weaver

## FY19 OCAS Data Submission

Katherine Black

Tue 12/10/2019 11:58 AM

To: tmccarty@perry.k12.ok.us <tmccarty@perry.k12.ok.us>

Cc: lfleming@perry.k12.ok.us <lfleming@perry.k12.ok.us>; bweaver@perry.k12.ok.us <bweaver@perry.k12.ok.us>; Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>; Angie French <afrench@adpcnet.com>

Dr. McCarty,

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that Perry Public School, as of today, has not submitted and locked the district's income and expenditure data for FY19. The data currently 27 expenditure errors and 1 revenue error. These errors will need to be fixed and the district must locked their data no later than December 13, 2019.

As of December 1 the penalty assessed in accordance with the aforementioned statute is \$21,811.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Perry Public School submit a letter by **December 13, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email your letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

County	District	Monthly payments are required to be transmitted to the	Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19		1st Month		10/17/19		2nd Month		11/14/19		3rd Month		12/12/19		4th Month		Total
					September Payment @ 10.00%	Penalty @ 1% of Payment	October Payment @ 9.00%	Penalty @ 2% of Payment	November Payment @ 9.00%	Penalty @ 3% of Payment	December Payment @ 9.00%	Penalty @ 4% of Payment									
52	I001 . PERRY		12/13/2019	\$ 2,396,838.00	\$ 239,684	\$ 2,397.00	\$ 215,715.00	\$ 4,314.00	\$ 215,715.00	\$ 6,471.00	\$ 215,715.00	\$ 8,629.00	\$ 21,811.00								

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

52 NOBLE

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I001	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,396,838.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 52 NOBLE  
District: I001 PERRY



Joy Hofmeister  
State Superintendent of Public Instruction

## Pam Honeysuckle

---

**From:** Berva Weaver <bweaver@perry.k12.ok.us>  
**To:** Pam Honeysuckle  
**Sent:** Wednesday, October 30, 2019 9:36 AM  
**Subject:** Read: [External] Read: FY 19 OCSA Data Review - Perry

Your message

To: Berva Weaver  
Subject: FY 19 OCSA Data Review - Perry  
Sent: 10/29/19, 11:12:37 AM CDT

was read on 10/30/19, 9:36:11 AM CDT

## Pam Honeysuckle

---

**From:** Leslie Fleming <lfleming@perry.k12.ok.us>  
**Sent:** Wednesday, October 30, 2019 11:11 AM  
**To:** Pam Honeysuckle  
**Subject:** [External] Re: FY 19 OCSA Data Review - Perry

Hi Pam,

I have put in a call to ADPC get some input from them. We are still trying to sort out our data due to the RANSOMEWARE VIRUS we had last year. I will let you know what I hear from them.

Thank you,  
Leslie Fleming

On Tue, Oct 29, 2019 at 11:12 AM Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)> wrote:

Hello,

The district did not close / lock the OCAS data by the September 1, deadline.

I am going to go ahead and send you the review so you can be working on the corrections that need to be made so we can still get the data closed before the next deadline (listed below). Please let me know ASAP if the district cannot meet the below deadline.

I have attached the district review; once the district makes changes please upload new data and review the data and reports once again to make sure the corrections were made.

Please respond to any questions in red regarding the district review (attached excel spreadsheet). A response is needed for all questions by email before data can be finalized. Please email or call if you have any questions.

If the district only makes changes to the expenditures then expenditures is, the only data will need to be uploaded again. If the district only makes changes to the revenue then the revenue is the only data will need to

be uploaded again. If the district makes changes to both expenditures and revenue then both will need to be uploaded again.

Please remember after each submission of the OCAS data the District will need to check the ALL the listed reports under the district report tab.

Please take the appropriate action and respond and re-submit any data to this office by 11-15-19. If you should have any questions regarding any of the items above please do not hesitate to contact me.

# 16 IS BELOW. None of the below balance with each other. Please correct the OCAS data.

#### **Passed Through State Dept of Education**

School Improvement Grants (SIG)	84.377	502	
School Improvement Grants (SIG) Cohort V	84.377	503	
School Improvement Grants (SIG) Cohort VI	84.377	504	
Title 1 Part A, Basic Program	84.01	511	120,491.46
Title 1, School Support SI-1003a	84.01	515	9,327.71
School Improvement Grants (SIG) Cohort IV	84.377	516	
Title 1 Federal Academic Achievement Awards.	84.01	517	
Title I, Part A, Neglected	84.01	518	
Title 1, Supplemental School Improvement	84.377	519	
Part C, Migrant Education	84.011	521	
Part D, Neglected & Delinquent State Agency Programs	84.013	531	
Part D, Subpart 2, Local Delinquent Program	84.01	532	
ARRA, Title I, Part A. 1003 G Supplemental	84.388	537	
OK Striving Readers	84.371	538	
OK Striving Readers	84.371	538	
OK Striving Readers	84.371	538	
OK Striving Readers	84.371	538	
OK Striving Readers	84.371	538	
Title II Part A, Teacher and Principal Training and Recruitment	84.367	541	51,141.89
Title II, Part B, Math/Science	84.366	542	
Part A, Technical Assistance Allocation.	84.367	543	
Title II, Math/Science	84.366	544	
Title IV Part A, 21st Century Student Support & Acad Enrich Comp	84.424	551	6,326.00

Title IV, Part A, 21st Century Student Support & Acad Enrich Formula	84.424	552	3,281.74
Title IV, Part B, 21st Century Community Learning Centers. (IVB FPO)	84.287	553	
Title IV, 21st Century Community Learning Centers - Spec Projects	84.287	554	
Part B, Public Charter Schools	84.282	558	
Part D, Subpart 7, Star Schools Program, PALS Program	84.215	559	
Title III Part A, Immigrant Education Act	84.365	571	
Title III (EL) English Lang Acq, Lang Enhance Part B	84.365	572	
Title V Part B, Rural Education Initiative Flexibility (REAP)	REAP	586	
Title V - Part B Subpart 2, Rural and Low-Income School (VRLIS)	84.358	587	23,117.75
Special Education Professional Development	84.027	613	1,789.58
MonAssistance Project ECCO.	84.027	615	3,448.14
Subject Area Cert. Exam Reim	84.027	616	240.00
Flow Through, P.L. 108-446, IDEA—	84.027	621	182,224.51
Early Intervening Services	84.027	623	
Flow Through, P.L. 108-446, IDEA B—Private Schools	84.027	625	
Flow Through, P.L. 108-146, IDEA B - High Cost	84.027	626	
Flow Through, P.L. 108-446, IDEA B- Tier 2	84.027	627	
Preschool, Aged 3-5, P.L. 108-446	84.173	641	39,264.78

Respectfully,

Pam Honeysuckle, Financial Specialist

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

2500 North Lincoln Blvd., Suite 420

Oklahoma City, Ok 73105

P (405) 522-3273 / F (405) 522-3271

Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

## Pam Honeysuckle

---

**From:** Leslie Fleming <lfleming@perry.k12.ok.us>  
**To:** Pam Honeysuckle  
**Sent:** Tuesday, October 29, 2019 11:29 AM  
**Subject:** Read: [External] Read: FY 19 OCSA Data Review - Perry

Your message

To: Leslie Fleming  
Subject: FY 19 OCSA Data Review - Perry  
Sent: 10/29/19, 11:12:37 AM CDT

was read on 10/29/19, 11:29:13 AM CDT

## Pam Honeysuckle

---

**From:** Pam Honeysuckle  
**Sent:** Tuesday, October 29, 2019 11:13 AM  
**To:** lfleming@perry.k12.ok.us; tmccarty@perry.k12.ok.us; bweaver@perry.k12.ok.us  
**Subject:** FY 19 OCSA Data Review - Perry  
**Attachments:** Perry FY 19 Review Sheet.xlsx

**Importance:** High

Hello,

The district did not close / lock the OCAS data by the September 1, deadline.

I am going to go ahead and send you the review so you can be working on the corrections that need to be made so we can still get the data closed before the next deadline (listed below). Please let me know ASAP if the district cannot meet the below deadline.

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Please remember after each submission of the OCAS data the District will need to check the ALL the listed reports under the district report tab.

Please take the appropriate action and respond and re-submit any data to this office by 11-15-19. If you should have any questions regarding any of the items above please do not hesitate to contact me.

# 16 IS BELOW. None of the below balance with each other. Please correct the OCAS data.

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School Improvement Grants (SIG) Cohort V  
School Improvement Grants (SIG) Cohort VI

84.377	502
84.377	503
84.377	504

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Title 1, School Support SI-1003a	84.01	515	9,327.71
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Part A, Technical Assistance Allocation.	84.367	543	
Title II, Math/Science	84.366	544	
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Title IV, Part A, 21st Century Studt Support & Acad Enrich Formula	84.424	552	3,281.74
Title IV, Part B, 21st Century Community Learning Centers. (IVB FPO)	84.287	553	
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Part B, Public Charter Schools	84.282	558	
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Title III Part A, Immigrant Education Act	84.365	571	
Title III (EL) English Lang Acq, Lang Enhance Part B	84.365	572	
Title V Part B, Rural Education Initiative Flexibility (REAP)	REAP	586	
Title V - Part B Subpart 2, Rural and Low-Income School (VRLIS)	84.358	587	23,117.75
Special Education Professional Development	84.027	613	1,789.58
MonAssistance Project ECCO.	84.027	615	3,448.14
Subject Area Cert. Exam Reim	84.027	616	240.00
Flow Through, P.L. 108-446, IDEA—	84.027	621	182,224.51
Early Intervening Services	84.027	623	
Flow Through, P.L. 108-446, IDEA B—Private Schools	84.027	625	
Flow Through, P.L. 108-146, IDEA B - High Cost	84.027	626	
Flow Through, P.L. 108-446, IDEA B- Tier 2	84.027	627	
Preschool, Aged 3-5, P.L. 108-446	84.173	641	39,264.78

Respectfully,

Pam Honeysuckle, Financial Specialist  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Blvd., Suite 420  
Oklahoma City, Ok 73105

## **Pam Honeysuckle**

---

**From:** Pam Honeysuckle  
**Sent:** Monday, October 7, 2019 2:54 PM  
**To:** lfleming@perry.k12.ok.us; tmccarty@perry.k12.ok.us; takelly@perry.k12.ok.us  
**Subject:** FY 19 OCAS data has not be locked as of today.

Hello,

The district has not locked the data at all. Please let me know what I can do help you get the data locked. I also need the district to upload the district Estimate of Needs in an excel format (we do not accept binary format).

Respectfully,

Pam Honeysuckle, Financial Specialist  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Blvd., Suite 420  
Oklahoma City, Ok 73105  
P (405) 522-3273 / F (405) 522-3271  
Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

## Pam Honeysuckle

---

**From:** Pam Honeysuckle  
**Sent:** Tuesday, October 29, 2019 11:13 AM  
**To:** lfleming@perry.k12.ok.us; tmccarty@perry.k12.ok.us; bweaver@perry.k12.ok.us  
**Subject:** FY 19 OCSA Data Review - Perry  
**Attachments:** Perry FY 19 Review Sheet.xlsx  
  
**Importance:** High

Hello,

The district did not close / lock the OCAS data by the September 1, deadline.

I am going to go ahead and send you the review so you can be working on the corrections that need to be made so we can still get the data closed before the next deadline (listed below). Please let me know ASAP if the district cannot meet the below deadline.

I have attached the district review; once the district makes changes please upload new data and review the data and reports once again to make sure the corrections were made.

Please respond to any questions in red regarding the district review (attached excel spreadsheet). A response is needed for all questions by email before data can be finalized. Please email or call if you have any questions.

If the district only makes changes to the expenditures then expenditures is, the only data will need to be uploaded again. If the district only makes changes to the revenue then the revenue is the only data will need to be uploaded again. If the district makes changes to both expenditures and revenue then both will need to be uploaded again.

Please remember after each submission of the OCAS data the District will need to check the ALL the listed reports under the district report tab.

Please take the appropriate action and respond and re-submit any data to this office by 11-15-19. If you should have any questions regarding any of the items above please do not hesitate to contact me.

# 16 IS BELOW. None of the below balance with each other. Please correct the OCAS data.

### Passed Through State Dept of Education

School Improvement Grants (SIG)	84.377	502
School Improvement Grants (SIG) Cohort V	84.377	503
School Improvement Grants (SIG) Cohort VI	84.377	504

P (405) 522-3273 / F (405) 522-3271  
Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

## **Pam Honeysuckle**

---

**From:** Leslie Fleming <lfleming@perry.k12.ok.us>  
**To:** Pam Honeysuckle  
**Sent:** Tuesday, October 29, 2019 11:29 AM  
**Subject:** Read: [External] Read: FY 19 OCSA Data Review - Perry

Your message

To: Leslie Fleming  
Subject: FY 19 OCSA Data Review - Perry  
Sent: 10/29/19, 11:12:37 AM CDT

was read on 10/29/19, 11:29:13 AM CDT

## Pam Honeysuckle

---

**From:** Berva Weaver <bweaver@perry.k12.ok.us>  
**To:** Pam Honeysuckle  
**Sent:** Wednesday, October 30, 2019 9:36 AM  
**Subject:** Read: [External] Read: FY 19 OCSA Data Review - Perry

Your message

To: Berva Weaver  
Subject: FY 19 OCSA Data Review - Perry  
Sent: 10/29/19, 11:12:37 AM CDT

was read on 10/30/19, 9:36:11 AM CDT

## Pam Honeysuckle

---

**From:** Leslie Fleming <lfleming@perry.k12.ok.us>  
**Sent:** Wednesday, October 30, 2019 11:11 AM  
**To:** Pam Honeysuckle  
**Subject:** [External] Re: FY 19 OCSA Data Review - Perry

Hi Pam,

I have put in a call to ADPC get some input from them. We are still trying to sort out our data due to the RANSOMEWARE VIRUS we had last year. I will let you know what I hear from them.

Thank you,  
Leslie Fleming

On Tue, Oct 29, 2019 at 11:12 AM Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)> wrote:

Hello,

The district did not close / lock the OCAS data by the September 1, deadline.

I am going to go ahead and send you the review so you can be working on the corrections that need to be made so we can still get the data closed before the next deadline (listed below). Please let me know ASAP if the district cannot meet the below deadline.

I have attached the district review; once the district makes changes please upload new data and review the data and reports once again to make sure the corrections were made.

Please respond to any questions in red regarding the district review (attached excel spreadsheet). A response is needed for all questions by email before data can be finalized. Please email or call if you have any questions.

If the district only makes changes to the expenditures then expenditures is, the only data will need to be uploaded again. If the district only makes changes to the revenue then the revenue is the only data will need to

Title IV, Part A, 21st Century Studt Support & Acad Enrich Formula	84.424	552	3,281.74
Title IV, Part B, 21st Century Community Learning Centers. (IVB FPO)	84.287	553	
Title IV, 21st Century Community Learning Centers - Spec Projects	84.287	554	
Part B, Public Charter Schools	84.282	558	
Part D, Subpart 7, Star Schools Program, PALS Program	84.215	559	
Title III Part A, Immigrant Education Act	84.365	571	
Title III (EL) English Lang Acq, Lang Enhance Part B	84.365	572	
Title V Part B, Rural Education Initiative Flexibility (REAP)	REAP	586	
Title V - Part B Subpart 2, Rural and Low-Income School (VRLIS)	84.358	587	23,117.75
Special Education Professional Development	84.027	613	1,789.58
MonAssistance Project ECCO.	84.027	615	3,448.14
Subject Area Cert. Exam Reim	84.027	616	240.00
Flow Through, P.L. 108-446, IDEA—	84.027	621	182,224.51
Early Intervening Services	84.027	623	
Flow Through, P.L. 108-446, IDEA B—Private Schools	84.027	625	
Flow Through, P.L. 108-146, IDEA B - High Cost	84.027	626	
Flow Through, P.L. 108-446, IDEA B- Tier 2	84.027	627	
Preschool, Aged 3-5, P.L. 108-446	84.173	641	39,264.78

Respectfully,

Pam Honeysuckle, Financial Specialist

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

2500 North Lincoln Blvd., Suite 420

Oklahoma City, Ok 73105

P (405) 522-3273 / F (405) 522-3271

Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

## Pam Honeysuckle

---

**From:** Pam Honeysuckle  
**Sent:** Wednesday, August 21, 2019 12:47 PM  
**To:** absmith@okcps.org; jhjcpa@jackhjenkinscpa.com; scallaway@okvirtual.org; Elda Walker; klynch@beggs.k12.ok.us; tfairres@henryetta.k12.ok.us; rdove@okmulgeeps.com; kbuxton@ocic.k12.ok.us; lstanton@pawhuskadistrict.org; cseek@prue.k12.ok.us; AFRENCH@WOODLAND.K12.OK.US; sdorey@commercetigers.net; twiseley@fpsowls.com; azordel@miamips.net; vgideon@wyandotte.k12.ok.us; bclark@glencoe.k12.ok.us; kmiller@oakgrove.k12.ok.us; bn Nettles@p-t.k12.ok.us; MEYERSD@RIPLEY.K12.OK.US; d\_porter@stillwaterschools.com; amumme@seeworthacademy.org; don@guthrie.us.com; mamajisok@seeworthacademy.org; joann@guthrie.us.com  
**Cc:** Katherine Black  
**Subject:** Oklahoma Cost Accounting System Deadline - Sept 1 - Section 78 Charter Requirements & Section 173 Oklahoma cost Accounting System

Hello,

No later than September 1 each year, the governing board of each charter school formed pursuant to the Oklahoma Charter Schools Act shall prepare a statement of actual income and expenditures for the charter school for the fiscal year that ended on the preceding June 30, in a manner compliant with Section 5-135 of this title. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-145 of this title. Charter schools shall not be permitted to submit estimates of expenditures or prorated amounts to fulfill the requirements of this paragraph.

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

No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public. (70-5-135.2)

The deadline for school district to submit their **final revenue and expenditures data for FY19** is September 1. However, since September 1 falls on a holiday weekend districts will need to submit and lock their data by 4:00 p.m. **September 3rd, 2019.**

Respectfully,

Pam Honeysuckle, Financial Specialist  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Blvd., Suite 420  
Oklahoma City, Ok 73105  
P (405) 522-3273 / F (405) 522-3271  
Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

## Pam Honeysuckle

---

**From:** Pam Honeysuckle  
**Sent:** Wednesday, August 21, 2019 12:45 PM  
**To:** dshanks@chouteauwildcats.com; jlandes@newcastle.k12.ok.us; meoffice@denison.k12.ok.us; pcarlisle@eagletownisd.org; shirleypotts@glover.k12.ok.us; cgarrett@haworth.k12.ok.us; spotts@hollycreek.org; dmcgee@idabelps.org; jfsmith@eufaula.k12.ok.us; jnester@hanna.k12.ok.us; VMCCARTY@MIDWAY.K12.OK.US; ctruver@davis.k12.ok.us; sandy.burnside@sulphurk12.org; mlward@braggsschool.com; l\_clayton@fortgibson.tigers.org; Mika.Barton@roughers.net; sbranan@oktahschool.com; pturley@webbersfalls.k12.ok.us; avazquez@billings.k12.ok.us; lauri.kelly@frontierok.com; mindy.linn@frontierok.com; lfleming@perry.k12.ok.us; karriek@okunion.k12.ok.us; graham1@graham-dustin.k12.ok.us; jayj.ocas@gmail.com; supt@astec-k12.com; jfuller@bethanyschools.com; aalexander@crutchosd.org; rhonda.lytle@edmondschools.net; josh.brock@epiccharterschools.org; josh.brock@epiccharterschools.org; rbellah@insightok.org; smccully@joneshs.k12.ok.us; jeffj@jackhjenkinscpa.com; david.harp@lutherlions.org; kaymedcalf@mid-del.net; mmiller@millwoodps.org; jfuller@hfaokc.org  
**Subject:** Oklahoma Cost Accounting System Deadline - Sept 1 - Section 78 Charter Requirements & Section 173 Oklahoma cost Accounting System

Hello,

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The deadline for school district to submit their **final revenue and expenditures data for FY19** is September 1. However, since September 1 falls on a holiday weekend districts will need to submit and lock their data by 4:00 p.m. **September 3rd, 2019.**

Respectfully,

Pam Honeysuckle, Financial Specialist  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
2500 North Lincoln Blvd., Suite 420  
Oklahoma City, Ok 73105  
P (405) 522-3273 / F (405) 522-3271  
Email: [Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)

# PLAINVIEW PUBLIC SCHOOL

*Office of the Superintendent*

November 19, 2019

Oklahoma State Board of Education  
Re: Waiver for FY 19 OCAS Data Submission

Dear Oklahoma State Board of Education,

Below we have included a timeline of a conversation with OCAS. Due to difficulties beyond the districts control we were unable to certify our data and are asking for a waiver for the FY 19 OCAS Data Submission Penalty.

Sincerely,



Karl Stricker  
Superintendent  
Plainview Public School District

7/18/19 – Plainview uploaded their OCAS data and received four errors, and could not certify and lock their data. Paula Koch was notified via email on 7/18/19 @ 2:59 p.m. by Teanna Jones, and received the following response:

7/18/19 – Paula Koch replied to Teanna Jones via email on 7/18/19 @ 3:27 p.m. see following excerpt:

*"For the errors that need to be cleared, we do not have that capability at this time. If you will please let me know when you are ready to have your data reviewed, we will go ahead and review the information and clear the errors as this function becomes available to us and lock and certify from that point."*

7/22/19 – Teanna Jones notified Paula Koch via email on 7/22/19 @ 7:31 a.m. that Plainview was ready to have their data reviewed.

7/22/19 – Paul Koch replied to Teanna Jones via email on 7/22/19 @ 8:45 a.m. that she would email Plainview once the review was complete.

9/9/19 – Katherine Black notified Plainview that their District's FY 19 OCAS Expenditure and Revenue records were not uploaded and locked via email on 9/9/19 @ 11:36 a.m.


9/9/19 – Teanna Jones notified Katherine Black via email on 9/9/19 @ 12:53 p.m. that Plainview had uploaded their data but were unable to "lock" data, and to refer to Ms. Koch's email of 7/18/19.

**[External] FW: FY19 OCAS Data Submission Penalty - Plainview Public School**

Teanna Jones <tjones@plainview.k12.ok.us>

Thu 10/31/2019 3:19 PM

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

 2 attachments (165 KB)

Plainview FY19 Penalty Calculation Worksheet.pdf; FY 19 OCAS Data Emails.pdf;

Ms. Black, please find attached emails regarding the locking of our FY 19 data. If you need any further documentation to remove our school from the submission penalty, please let me know.

Thank you.

---

**From:** Karl Stricker

**Sent:** Thursday, October 31, 2019 2:50 PM

**To:** Teanna Jones <tjones@plainview.k12.ok.us>

**Subject:** FW: FY19 OCAS Data Submission Penalty - Plainview Public School

---

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

**Sent:** Thursday, October 31, 2019 2:33 PM

**To:** Karl Stricker <[strickerk@plainview.k12.ok.us](mailto:strickerk@plainview.k12.ok.us)>

**Cc:** [m.sheaman@hotmail.com](mailto:m.sheaman@hotmail.com)

**Subject:** FY19 OCAS Data Submission Penalty - Plainview Public School

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that Plainview Public School did not submit and lock the district's income and expenditure data until 9/18/2019. The penalty assessed in accordance with the aforementioned statute is \$4,431.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Plainview Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the

**To:** Teanna Jones <[tjones@plainview.k12.ok.us](mailto:tjones@plainview.k12.ok.us)>

**Subject:** RE: SUBMITTING DATA ERRORS

Hi Teanna,

The surety bond should be paid yearly, the OCAS system does not recognize that you paid for this in a previous year, because it is expecting you to code it annually. We can clear the errors this year, but moving forward, you should have these expenditures every year.

For the errors that need to be cleared, we do not have that capability at this time. If you will please let me know when you are ready to have your data reviewed, we will go ahead and review the information and clear the errors as this function becomes available to us and lock and certify from that point.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



**From:** Teanna Jones <[tjones@plainview.k12.ok.us](mailto:tjones@plainview.k12.ok.us)>

**Sent:** Thursday, July 18, 2019 2:59 PM

**To:** Paula Koch <[Paula.Koch@sde.ok.gov](mailto:Paula.Koch@sde.ok.gov)>

**Subject:** SUBMITTING DATA ERRORS

Paula,

We uploaded our data and received the attached expenditure error.

3 errors relating to function codes 2312, 2313, 2321, 2511 – I am confused. Object code 525 is for Surety Bond – we paid FY 19 payment for Surety Bond's in FY 18. Is that why it is showing an error?

1 error relating to a negative revenue balance – ADPS said we have to have this negative balance, and you will have to take care of it.

Please advise.

Thank you.

**FY19 OCAS Data Submission Penalty - Plainview Public School****Katherine Black**

Thu 10/31/2019 2:33 PM

To: strickerk@plainview.k12.ok.us &lt;strickerk@plainview.k12.ok.us&gt;

Cc: m.sheaman@hotmail.com &lt;m.sheaman@hotmail.com&gt;

 1 attachments (30 KB)

Plainview FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Plainview Public School did not submit and lock the district’s income and expenditure data until 9/18/2019. The penalty assessed in accordance with the aforementioned statute is \$4,431.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Plainview Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by	FY2020 Allocation as of	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
10 I027	PLAINVIEW	Karl Stricker	District 9/18/2019	08/11/19 4,431,261.00	@ 10.00% 443,126	\$ 4,431.00	\$ 4,431.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

10 CARTER

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I027	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$4,431,261.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 10 CARTER

District: I027 PLAINVIEW



Joy Hofmeister  
State Superintendent of Public Instruction

## FY19 OCAS Data Expenditure and Revenue Submission - Plainview Public School (10-1027)

Katherine Black

Mon 9/9/2019 11:35 AM

To: strickerk@plainview.k12.ok.us <strickerk@plainview.k12.ok.us>

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

Superintendent Stricker,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Paula Koch at 405/521-3197 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheeps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; g davidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrialschools.org; jmitchell@cyrialschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

To:

tshaw@healdtonschools.org; rosalie.paxton@hintonschools.org;  
bderryberry@mapleschool.us; swilson@hugoschools.com; edalke@hugoschools.com;  
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businessoffice@keyesps.org; fburgess@keyesps.org; dross@kpscougars.org;  
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scampbell@lane.k12.ok.us; pammattthews@lane.k12.ok.us; elizabeth.brown-  
hill@lawtonps.org; tom.deighan@lawtonps.org; dlmclain@lexington.k12.ok.us;  
chall@lexington.k12.ok.us; karen.greenson@littleaxeps.org; jay.thomas@littleaxeps.org;  
lmiller@lonegrove.k12.ok.us; mjmilller@lonegrove.k12.ok.us;  
svandervort@lonestar.k12.ok.us; thale@lonestar.k12.ok.us;  
l.mashaney@lookeba.k12.ok.us; m.davis@lookeba.k12.ok.us; mhix@lowrey.k12.ok.us;  
cwyse@lowrey.k12.ok.us; haskinsr@mannford.k12.ok.us; spradlink@mannford.k12.ok.us;  
jonhsonb@canadiancounty.org; bderryberry@mapleschool.us; seubanks@maryetta.org;  
lmeans@maryetta.org; gibbinse@merritt.k12.ok.us; daughertyj@merritt.k12.ok.us;  
bethwallar@mooreschools.com; robertromines@mooreschools.com;  
ccallison@mooreland.k12.ok.us; supti002@mooreland.k12.ok.us;  
avanderslice@moundsp.com; dsmith@moundsp.com; mckayn@mustangps.org;  
browns@mustangps.org; bradleych@mustangps.org; AAnglin@nobleps.com;  
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nickm@norman.k12.ok.us; leathermanr@norwood.k12.ok.us;  
bridgesk@norwood.k12.ok.us; tboudreau@oilton.k12.ok.us; mposey@oilton.k12.ok.us;  
kkraft@okeene.k12.ok.us; mjinkens@okeene.k12.ok.us; jbeall@olive.k12.ok.us;  
jreynolds@olive.k12.ok.us; rjackson@peavinepanthers.net;  
mhargis@peavinepanthers.net; heather@peggs.k12.ok.us; jcox@peggs.k12.ok.us;  
jackie.dawes@piedmontschools.org; James.White@piedmontschools.org;  
tjones@plainview.k12.ok.us; strickerk@plainview.k12.ok.us;  
thamilton@prettywater.k12.ok.us; jtaylor@prettywater.k12.ok.us;  
mkraft@riverside.k12.ok.us; dgarner@riverside.k12.ok.us; mporch@robinhill.k12.ok.us;  
bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net;  
clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tmays@rockymtn.k12.ok.us;  
kterriones@sapulpaps.org; rarmstrong@sapulpaps.org; jeaster@sayre.k12.ok.us;  
dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us;  
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jthompson@smmps.k12.ok.us; c.walters@siloisd.org; k.mcdonald@siloisd.org;  
gina.hammock@soper.k12.ok.us; soperschool@live.com; hdarter@springer.k12.ok.us;  
chunter@springer.k12.ok.us; rbbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us;  
tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org;  
tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org;  
adamsond@tahlequahschools.org; ashlockl@tahlequahschools.org;  
bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net;  
bhix@tenkiller.k12.ok.us; lsyzemore@thomas.k12.ok.us; rob@thomas.k12.ok.us;  
snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us;  
mparsons@tupelo.k12.ok.us; lregier@turpinps.org; kcuster@turpinps.org;  
rcourtney@tushka.k12.ok.us; msimpson@tushka.k12.ok.us; s.straka@unioncity.k12.ok.us;  
t.carel@unioncity.k12.ok.us; wagnerka@vinitahornets.com;  
grimmekd@vinitahornets.com; bgsides@waltersps.org; jldedmon@waltersps.org;  
mroof@watonga.k12.ok.us; mbatt@watonga.k12.ok.us; hjcobb@sbcglobal.net;  
lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org;  
mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



## Paula Koch

---

**From:** Teanna Jones <tjones@plainview.k12.ok.us>  
**Sent:** Monday, September 9, 2019 12:54 PM  
**To:** Paula Koch; Katherine Black  
**Cc:** strickerk@plainview.k12.ok.us  
**Subject:** FW: SUBMITTING DATA ERRORS

We were unable to "Lock" our data....Please see email below. Please advise if there is something else I need to do.

Thank you.

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**From:** Paula Koch [mailto:Paula.Koch@sde.ok.gov]  
**Sent:** Monday, July 22, 2019 8:46 AM  
**To:** Teanna Jones <tjones@plainview.k12.ok.us>  
**Subject:** RE: SUBMITTING DATA ERRORS

Thanks, I will email you once the review is complete.

Best,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



---

**From:** Teanna Jones <tjones@plainview.k12.ok.us>  
**Sent:** Monday, July 22, 2019 7:31 AM  
**To:** Paula Koch <[Paula.Koch@sde.ok.gov](mailto:Paula.Koch@sde.ok.gov)>  
**Subject:** RE: SUBMITTING DATA ERRORS

We are ready to have our data reviewed.

---

**From:** Paula Koch [mailto:Paula.Koch@sde.ok.gov]  
**Sent:** Thursday, July 18, 2019 3:27 PM  
**To:** Teanna Jones <tjones@plainview.k12.ok.us>  
**Subject:** RE: SUBMITTING DATA ERRORS

Hi Teanna,

The surety bond should be paid yearly, the OCAS system does not recognize that you paid for this in a previous year, because it is expecting you to code it annually. We can clear the errors this year, but moving forward, you should have these expenditures every year.

For the errors that need to be cleared, we do not have that capability at this time. If you will please let me know when you are ready to have your data reviewed, we will go ahead and review the information and clear the errors as this function becomes available to us and lock and certify from that point.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



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**From:** Teanna Jones <[tjones@plainview.k12.ok.us](mailto:tjones@plainview.k12.ok.us)>  
**Sent:** Thursday, July 18, 2019 2:59 PM  
**To:** Paula Koch <[Paula.Koch@sde.ok.gov](mailto:Paula.Koch@sde.ok.gov)>  
**Subject:** SUBMITTING DATA ERRORS

Paula,

We uploaded our data and received the attached expenditure error.

3 errors relating to function codes 2312, 2313, 2321, 2511 – I am confused. Object code 525 is for Surety Bond – we paid FY 19 payment for Surety Bond's in FY 18. Is that why it is showing an error?

1 error relating to a negative revenue balance – ADPS said we have to have this negative balance, and you will have to take care of it.

Please advise.

Thank you.

Teanna Jones

Payroll/Personnel  
Encumbrance Clerk  
Plainview Public Schools  
1140 S. Plainview Road  
Ardmore, OK 73401  
(580) 223-6319  
Fax (580) 490-3190

# ***Rock Creek School***

Superintendent, Max Rowland

High School Principal, Devin Birdsong

Elementary Principal, Kyle Wingfield

**In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.**

**Rock Creek Public School did not submit and lock the district’s income and expenditure data until 9/6/2019. As the newly appointed Superintendent I am now currently aware of the penalty assessed in accordance with the aforementioned statute is \$2,272.00. I respectfully ask that the State Board of Education waive the penalty. Our District was in a transition with me taking the job as New Superintendent and with other personal issues that were being addressed. The signal sign-on was still not under my name and we had a waiting period of time that we submitted a technology request to the State to have this fixed. As you know it takes several weeks for these request to be answered and addressed. Then we had to play catch up on several reports. Every effort is being made by the district to operate by rules and regulations and as quickly and timely as possible. This will not happen again.**

**As such, Rock Creek School request is requesting a waiver. I as the current Superintendent, respectfully request that Rock Creek Public School by submitting this letter on this 20<sup>th</sup> day of November 2019 to the Oklahoma State Board of Education has explained the reason for the delay and the steps are being taken to prevent this from reoccurring in the future.**

**If I can be of any assistance to you, please call me at (580)-295-3710**

**Sincerely,**

**Katherine Black, Executive Director**

**Financial Accounting/OCAS/Audits**

**Oklahoma State Department of Education**

**Oklahoma State Department of Education**

**2500 North Lincoln Boulevard, Room 4-20**

**Oklahoma City, Oklahoma 73105-4599**

**Phone: (405) 522-0275**

**Fax: (405) 522-3271**

**email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)**

**Max Rowland, Superintendent**

## FY19 OCAS Data Submission Penalty - Rock Creek

Katherine Black

Thu 10/31/2019 2:29 PM

To: Rock Creek <pburns@rockcreekisd.net>

Cc: fconverse@rockcreekisd.net <fconverse@rockcreekisd.net>

 1 attachments (30 KB)

Rock Creek FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Rock Creek Public School did not submit and lock the district’s income and expenditure data until 9/6/2019. The penalty assessed in accordance with the aforementioned statute is \$2,272.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Rock Creek Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).		Date Locked by	FY2020 Allocation as of	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
County	District	Superintendent Name				
07	I002	ROCK CREEK	Preston Burns	9/6/2019 \$	2,271,693.00 \$	227,170 \$
						2,272.00 \$

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

07 BRYAN

**DATE**

**COUNTY**


The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I002	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,271,693.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 07 BRYAN  
District: I002 ROCK CREEK



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

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**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheeps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrilschools.org; jmitchell@cyrilschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

To:

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browns@mustangps.org; bradleych@mustangps.org; AAnglin@noblesps.com;  
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jackie.dawes@piedmontschools.org; James.White@piedmontschools.org;  
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bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net;  
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kterrone@sapulpaps.org; rarmstrong@sapulpaps.org; jeaster@sayre.k12.ok.us;  
dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us;  
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jthompson@smmps.k12.ok.us; c.walters@siloisd.org; k.mcdonald@siloisd.org;  
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chunter@springer.k12.ok.us; rbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us;  
tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org;  
tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org;  
adamsond@tahlequahschools.org; ashlockl@tahlequahschools.org;  
bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net;  
bhix@tenkiller.k12.ok.us; lsyzemore@thomas.k12.ok.us; rob@thomas.k12.ok.us;  
snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us;  
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lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org;  
mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
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m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

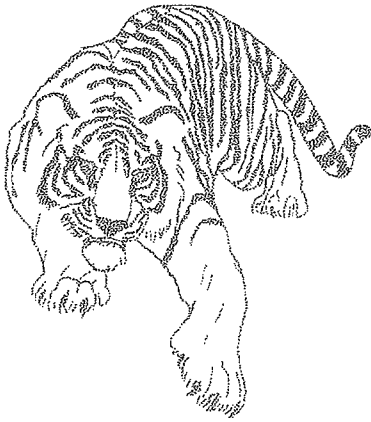
Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)





# *Talihina Public Schools*

Post Office Box 38 • Talihina, Oklahoma 74571-0038

(918) 567-2259 • Fax (918) 567-3507

*Jason Lockhart, Superintendent*

November 19, 2019

Oklahoma State Board of Education  
Superintendent Hofmeister  
2500 N. Lincoln Blvd., Ste. 210  
Oklahoma City, OK 73105-4599

To Whom it May Concern:

While I totally understand if we are not granted a waiver for our OCAS violation, there is still a need to explain the situation of non-compliance. We have been assessed a penalty of \$2,679.00 for being 11 days late submitting our income and expenditure reporting.

The reasoning for this delay relates to a medical situation involving our school treasurer of the past 33 years. Due to these health matters, Mrs. Cheatham, has now resigned effective October 1, 2019. We filled the position with our encumbrance clerk and filled the encumbrance clerk position with a qualified and experienced employee. However, these issues took place primary in August and September with Mrs. Cheatham's resignation being accepted at our September Board Meeting.

Thank you for any help you are able to grant. This has not been a problem in the past and will not be a problem moving forward.

Sincerely,

Jason Lockhart  
Superintendent

Encl: 9/3/19 Talihina Local Board Minutes

cc: Mike Lemon, RAO

# **Talihina Board of Education**

## **Regular Board Meeting**

### **September 3, 2019**

(1) The Board of Education, of the Talihina Public Schools, Regular Board Meeting was called to order at 6:30p.m by President, Scottie Russell.

Roll Call:

**Members Present:** Scottie Russell, Leslie Crank, Steve Woods, Shane Griffith, and Steven Ramsey.

(2) Motion made by Shane Griffith, seconded by Steve Woods, to approve the minutes of the August 5<sup>th</sup>, 2019, Regular Board Meeting and August 19<sup>th</sup>, 2019, Special Board Meeting. Vote: Steven Ramsey, abstained, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(3) Motion made by Steve Woods, seconded by Leslie Crank, to approve Fund 11 Encumbrances #80-124, Fund 81 Encumbrance #2 and Activity Fund sub-accounts and expenditures. Vote: Steven Ramsey, no, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(4) **SUPERINTENDENTS REPORT:**

- < Enrollment
- < State Audit
- < Employee Contracts

(5) Motion made by Steven Ramsey, seconded by Steve Woods, to approve the following as Title IX Compliance Officers for the 19-20 school year: Stacia Green and Rebecca McLemore, for the Elementary, Charlie Roberts and Frank McCawley, for the Jr High/High School. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(6) Motion made by Steven Ramsey, seconded by Leslie Crank, to approve the following as Attendance Officers for the 19-20 school year: Kathy Anderson for Elementary, Rowdy Johnson for JH/HS. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(7) Discussed future action on concealed carry approved personnel.

(8) Motion made by Steven Ramsey, seconded by Shane Griffith, to approve the Vocational Agriculture Transportation Contract. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(9) Motion made by Leslie Crank, seconded by Steve Woods, to approve the Superintendent Transportation Contract. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

(10) Motion made by Steve Ramsey, seconded by Steve Woods, to accept Regina Cheatham's resignation as of October 1<sup>st</sup>, 2019. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Wood, yes, Scottie Russell, yes.

(11) NEW BUSINESS: None

(12) SCHOOL BOARD QUESTIONS: Shane Griffith inquired about the process of getting a bond.

(13) PERSONAL:

- a) Motion made by Steven Ramsey, seconded by Leslie Crank, to go into Executive Session under 25 O.S. (B) (1) for the following purposes: To discuss the possible reassignments of open positions and employment of Special-Ed Para Pro, and/or cafeteria worker for the 19-20 school year. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.
- b) The Board did not take any official votes or actions in Executive Session.
- c) Tabled item c
- d) Tabled item d

(15) Motion made by Shane Griffith, seconded by Steven Ramsey, to adjourn at 7:50 p.m. Vote: Steven Ramsey, yes, Shane Griffith, yes, Leslie Crank, yes, Steve Woods, yes, Scottie Russell, yes.

Signed:

President: Scottie Russell

Vice President: Steve Woods

Clerk: Leslie Crank

Member: R Shane


Member: \_\_\_\_\_

Minutes Clerk: Marguitta Forrest

**FY19 OCAS Data Late Submission Penalty - Talihina Public School****Katherine Black**

Thu 10/31/2019 2:48 PM

To: jlockhart@talihina.k12.ok.us &lt;jlockhart@talihina.k12.ok.us&gt;

 1 attachments (30 KB)

Talihina FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Talihina Public School did not submit and lock the district’s income and expenditure data until 9/11/2019. The penalty assessed in accordance with the aforementioned statute is \$2,679.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Talihina Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).

County	District	Superintendent Name	Date Locked by District	FY2020 Allocation as of 08/11/19	09/12/19 September Payment @ 10.00%	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty
40	1052	TALIHINA	9/11/2019	\$ 2,679,290.00	\$ 267,929	\$ 2,679.00	\$ 2,679.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

40 LE FLORE

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I052	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$2,679,290.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 40 LE FLORE  
District: I052 TALIHINA



Joy Hofmeister  
State Superintendent of Public Instruction

## Kelly Freeman

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**From:** Kelly Freeman  
**Sent:** Thursday, August 15, 2019 3:26 PM  
**To:** nnewcomb@cleora.net; kguthrie@cleora.net; lpilkinton@cleora.net; cshelley@colcordschools.com; bsimmons@colcordschools.com; latkinson@ridgerunners.net; pndodson@ridgerunners.net; mosburn@jay.k12.ok.us; lshack@jay.k12.ok.us; LKING@KANSASPS.COM; JIM@KANSASPS.COM; kdudley@sbcglobal.net; billyt@sstelco.com; billyt@sstelco.com; dbennett@leachschool.net; rhenderson@leachschool.net; asealock@leachschool.net; margaret@moseleyschool.com; charlene@moseleyschool.com; charlene@moseleyschool.com; chandra@oaksschools.com; chandra@oaksschools.com; oakssupt@oaksschools.com; psmart@seiling.k12.ok.us; rseifried@seiling.k12.ok.us; esteers@taloga.k12.ok.us; dbrown@taloga.k12.ok.us; carnold@vicischools.k12.ok.us; cnelson@vicischools.k12.ok.us; jplymesser@arnett.k12.ok.us; tkincannon@arnett.k12.ok.us; dperrin@fargo.k12.ok.us; mjones@fargo.k12.ok.us; kharris@shattuck.k12.ok.us; rtbullard@shattuck.k12.ok.us; jbuxton@chisholm.k12.ok.us; rtiley@chisholm.k12.ok.us; swyssmann@cdwildcats.com; dsharp@cdwildcats.com; lmiller@drummond.k12.ok.us; brousey@drummond.k12.ok.us; sjrobinson@enidk12.org; dgfloyd@enidk12.org; cashiever@enidk12.org; tbooth@garber.k12.ok.us; wjones@garber.k12.ok.us; craigv@kremlin.k12.ok.us; pattonj@kremlin.k12.ok.us; dschwandt@ppv.k12.ok.us; bkoontz@ppv.k12.ok.us; shawntennyson@waukomis.k12.ok.us; shawntennyson@waukomis.k12.ok.us; dwood@ecpbadgers.com; jcruz@ecpbadgers.com; theresa@lindsay.k12.ok.us; dchapman@lindsay.k12.ok.us; disttreas@yahoo.com; shildebrand@maysville.k12.ok.us; mwebster@paoli.k12.ok.us; dmorris@paoli.k12.ok.us; lcarson@paulsvalley.k12.ok.us; mmartin@paulsvalley.k12.ok.us; mclark@stratford.k12.ok.us; mblackburn@stratford.k12.ok.us; arich@whitebead.net; lwood@whitebead.net; rmoore@wynnewood.k12.ok.us; tsimpson@wynnewood.k12.ok.us; cbrand@alex.k12.ok.us; jjames@alex.k12.ok.us; mtharp@amposchools.org; jparker@amposchools.org; jmathies@bridgecreek.k12.ok.us; dmorrow@bridgecreek.k12.ok.us; jstegman@chickasha.k12.ok.us; JHerron@chickasha.k12.ok.us; vdauidson@friend.k12.ok.us; cschmidt@friend.k12.ok.us; sscherner@middleberg.k12.ok.us; jread@middleberg.k12.ok.us; jmorris@minco.k12.ok.us; ksims@minco.k12.ok.us; dlee@ninnekah.k12.ok.us; tbunch@ninnekah.k12.ok.us; bdauidson@pioneer8.k12.ok.us; msparks@pioneer8.k12.ok.us; dhale@rushsprings.k12.ok.us; rburch@rushsprings.k12.ok.us; sgarrett@tuttleschools.info; bwaitman@tuttleschools.info; jwhitley@verdenschools.org; ddavidson@verdenschools.org; caldrich@dclak12.org; bregier@dclak12.org; lprzybylski@medford.k12.ok.us; mgeurkink@medford.k12.ok.us; mkimmell@pondcreek-hunter.k12.ok.us; jquinn@pondcreek-hunter.k12.ok.us; mteel@granite.k12.ok.us; rcalhoun@granite.k12.ok.us; susan.kyle@mangum.k12.ok.us; shane.boothe@mangum.k12.ok.us; dlewis@hollis.k12.ok.us; jmcqueen@hollis.k12.ok.us; kharland@buffalo.k12.ok.us; dspradlin@buffalo.k12.ok.us; pcrocker@laverne.k12.ok.us; thomas@laverne.k12.ok.us; jlsmith@keota.k12.ok.us; tmorris@keota.k12.ok.us; sjoyner@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; teri.cooper@mccurtainschools.org; deward.palmer@mccurtainschools.org; jlamb@stiglerps.com; mguthrie@stiglerps.com; KLEIRD@WHITEFIELD.K12.OK.US; SSHEPHERD@WHITEFIELD.K12.OK.US; HJONES@WHITEFIELD.K12.OK.US; SSHEPHERD@WHITEFIELD.K12.OK.US; fadamson@calvin.k12.ok.us; tgraham@calvin.k12.ok.us;

To:

OKELLEYPEG@HOLDENVILLE.K12.OK.US; rdavenport@holdenville.k12.ok.us;  
dstory@moss.k12.ok.us; bhill@moss.k12.ok.us; morse@stuart.k12.ok.us;  
tblas@stuart.k12.ok.us; styra@wetumka.k12.ok.us; dmcgee@wetumka.k12.ok.us;  
pbush@altusps.com; rworbes@altusps.com; sarmstrong@blairschool.org;  
jsmith@blairschool.org; ldollins@dukeschools.com; sboothe@dukeschools.com;  
swilliams@navajo.k12.ok.us; vnance@navajo.k12.ok.us; rmhazel@olustee.k12.ok.us;  
rmhazel@olustee.k12.ok.us; dbenson@ringling.k12.ok.us;  
ksouthward@ringling.k12.ok.us; shanson@ryan.k12.ok.us; mchapman@ryan.k12.ok.us;  
nfoster@terral.k12.ok.us; gfouse@terral.k12.ok.us; bcunningham@waurikaschools.org;  
csimmons@waurikaschools.org; zoe.cowan@coleman.k12.ok.us;  
john.sheridan@coleman.k12.ok.us; paulakcrawford@gmail.com;  
bprice@mannsville.k12.ok.us; lmoore@milburnps.org; jmcbride@milburnps.org;  
rhonda\_aduddell@hotmail.com; lorindac@millcreek.k12.ok.us;  
dduncan@ravia.k12.ok.us; dduncan@ravia.k12.ok.us; dduncan@ravia.k12.ok.us;  
charmel@tishomingo.k12.ok.us; bwaitman@tishomingo.k12.ok.us;  
lfoster@wpss.k12.ok.us; jromines@wpss.k12.ok.us; jmurphy@blackwell.k12.ok.us;  
rriggs@blackwell.k12.ok.us; ahorinek@kildare.k12.ok.us; bshelley@kildare.k12.ok.us;  
dusry@newkirk.k12.ok.us; bbarnes@newkirk.k12.ok.us; jdecker@peckham.k12.ok.us;  
gyoung@peckham.k12.ok.us; storib@pcps.us; matlos@pcps.us;  
smachia@tonkawa.k12.ok.us; smachia@tonkawa.k12.ok.us;  
lsimpson@tonkawa.k12.ok.us; swhite@cashionps.org; sjackson@cashionps.org;  
jandrews@dover.k12.ok.us; superintendent@dover.k12.ok.us; tjech@hps.k12.ok.us;  
mwoods@hps.k12.ok.us; dtollefson@kingfisher.k12.ok.us;  
Jason.Sternberger@kingfisher.k12.ok.us; steves@lomega.k12.ok.us;  
steves@lomega.k12.ok.us; REHERMANT@OKARCHE.K12.OK.US;  
friesenr@okarche.k12.ok.us; lowek@hobart.k12.ok.us; huntc@hobart.k12.ok.us;  
nancy.davis3373@att.net; jsutherland@itlnet.net; bhanes@mvgsschools.com;  
sbelcher@mvgsschools.com; slholder@snyder.k12.ok.us; tgates@snyder.k12.ok.us;  
adighton@yahoo.com; jkenedy@bvpsd.org; josh.brock@epiccharterschools.org;  
brad.corcoran@panolabearcats.org; dallen@redoak.k12.ok.us;  
bdeatherage@redoak.k12.ok.us; susan.skimbo@wilburtondiggers.org;  
trice.butler@wilburtondiggers.org; kweigle@arkoma.k12.ok.us;  
Cwalden@arkoma.k12.ok.us; sbrassfield@bokoshe.k12.ok.us;  
dsmith@bokoshe.k12.ok.us; rfowler@cameronps.org; jlong@cameronps.org;  
amoody@fanshawe.k12.ok.us; wmcgowen@fanshawe.k12.ok.us;  
cshockley@heavenerschools.org; ewilson@heavenerschools.org;  
lcox@hodgen.k12.ok.us; wbrown@hodgen.k12.ok.us; wbrown@hodgen.k12.ok.us;  
rachelkrebbs@howeschools.org; sparks@howeschools.org; daphnel@leflore.k12.ok.us;  
bneyman@leflore.k12.ok.us; mdawes@monroe-school.org; klarosa@monroe--  
school.org; klarosa@monroe.k12.ok.us; janiceharrison@panama.k12.ok.us;  
dustywalden@panama.k12.ok.us; pasmith@pocolaschools.org;  
lbarnes@pocolaschools.org; quarryj@poteau.k12.ok.us; sjobergdon@poteau.k12.ok.us;  
bruce.gillham@spk12.org; bruce.gillham@spk12.org; llashley@spiro.k12.ok.us;  
rhaynes@spiro.k12.ok.us; cheathamra@talihina.k12.ok.us; jlockhart@talihina.k12.ok.us;  
hblagg@whitesboro.k12.ok.us; kblagg@whitesboro.k12.ok.us;  
JEANETTE.MOSS@WISTERSCHHOOLS.ORG; rachel.pugh@wisterschools.org;  
jkelly@agra.k12.ok.us; jkelly@agra.k12.ok.us; jgraham@carney.k12.ok.us;  
mnewport@carney.k12.ok.us; kristy.cunningham@chandlerlions.org;  
melody.toma@chandlerlions.org; emathes@davenport.k12.ok.us;  
dacord@davenport.k12.ok.us; pgatlin@meeker.k12.ok.us; jp Pruitt@meeker.k12.ok.us;  
emccaughey@prague.k12.ok.us; vfeltman@prague.k12.ok.us; kbeck@stroud.k12.ok.us;  
jvantuyl@stroud.k12.ok.us; sendecott@wellstonschools.org;  
ddanker@wellstonschools.org; jwatson@whiterock.k12.ok.us;

**To:** bgragg@whiterock.k12.ok.us; jejohnson@coyle.k12.ok.us; JSUMRALL@coyle.k12.ok.us;  
tpipkin@crescentok.com; bwatkins@crescentok.com; mhart@crescentok.com;  
michelle.chapple@guthrie.k12.ok.us; mike.simpson@guthrie.k12.ok.us; clorance@m-ops.org;  
rvollmer@m-ops.org; rclouse@gpsmail.org; smcpherson@gpsmail.org;  
coconnor@mariettaisd.org; bnaylor@mariettaisd.org; atrammell@tpsmail.org;  
rnoland@tpsmail.org; dramon@turnerisd.org; bfoster@turnerisd.org;  
kschroeder@alinecleo.k12.ok.us; bnault@alinecleo.k12.ok.us;  
bnault@alinecleo.k12.ok.us; bnault@alinecleo.k12.ok.us; canglin@cimarron.k12.ok.us;  
canglin@cimarron.k12.ok.us; denise.martin@fairviewschools.net;  
craig.church@fairviewschools.net; tfarrand@ringwood.k12.ok.us;  
wdetrick@ringwood.k12.ok.us; kburnett@kingston.k12.ok.us; bbrister@kingstonisd.org;  
ccombs@madillok.com; lcase@madillok.com

**Cc:** Katherine Black

**Subject:** September 3rd Deadline is Getting Close

**Attachments:** FY19 Review Steps.xlsx

I am checking in with all the Districts I will be reviewing this year. Just reminding you each that the Single Sign On Site is open for submissions, both expenditures and revenues. I encourage you to review your data and upload as soon as possible. This will let you see where you stand, or that there are simple corrections that take a second to fix.

**All Districts must be locked by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if you have already certified your data.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

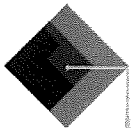
District submissions are reviewed in lock date order. When a large number lock on the last day there will be a delay in review time.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you review along with the report to find the information. **As of today 83 Districts have not locked.** Take advantage now and feel free to email me with questions.

Respectfully,

**Kelly Freeman**  
**Financial Specialist**  
**Oklahoma State Department of Education**  
**Financial Accounting / OCAS**  
**(405) 521-2349 Phone**  
**(405) 522-3271 Fax**

Office Hours: 7:30am – 4:00pm



OKLAHOMA STATE DEPARTMENT OF  
**EDUCATION**  
CHAMPION EXCELLENCE

## Kelly Freeman

---

**From:** Kelly Freeman  
**Sent:** Monday, August 26, 2019 4:15 PM  
**To:** jplymesser@arnett.k12.ok.us; tkincannon@arnett.k12.ok.us; craigv@kremlin.k12.ok.us; pattonj@kremlin.k12.ok.us; rhonda\_aduddell@hotmail.com; lorindac@millcreek.k12.ok.us; mkimmell@pondcreek-hunter.k12.ok.us; jquinn@pondcreek-hunter.k12.ok.us; sdavis@pondcreek-hunter.k12.ok.us; bruce.gillham@spk12.org; rosemarry.chandler@spk12.org; cheathamra@talihina.k12.ok.us; jlockhart@talihina.k12.ok.us; esteers@taloga.k12.ok.us; dbrown@taloga.k12.ok.us; aellis@taloga.k12.ok.us; JEANETTE.MOSS@WISTERSCHHOOLS.ORG; rachel.pugh@wisterschools.org  
**Subject:** September 3rd Deadline (2nd Request)  
**Attachments:** FY19 Review Steps.xlsx  
**Importance:** High

I am checking with all Districts that I'm waiting on the first upload.

I encourage you to review your data and upload as soon as possible. This will let you see where you stand and get locked by the Deadline.

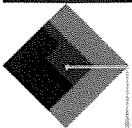
**All Districts must be locked by close of business - 4:00pm, Tuesday, September 3, 2019.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

District submissions are reviewed in lock date order. When a large number lock on the last day there will to be a delay in review time.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you review along with the report to find the information.

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**  
**(405) 521-2349 Phone**  
**(405) 522-3271 Fax**  
**mailto:Kelly.Freeman@sde.ok.gov**



OKLAHOMA STATE DEPARTMENT OF  
**EDUCATION**  
— CHAMPION EXCELLENCE —

## FY19 OCAS Data Expenditure and Revenue Submission - Talihina Public School

Katherine Black

Mon 9/9/2019 11:46 AM

To: jlockhart@talihina.k12.ok.us <jlockhart@talihina.k12.ok.us>

Cc: Kelly Freeman <Kelly.Freeman@sde.ok.gov>; cheathamra@talihina.k12.ok.us <cheathamra@talihina.k12.ok.us>; johnsons@talihina.k12.ok.us <johnsons@talihina.k12.ok.us>

Superintendent Lockhart,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

### Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Kelly Freeman at 405/521-2349 or me at 405/522-0275.

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

# WATTS PUBLIC SCHOOLS -----Engineers

616 E. 6<sup>th</sup> Street  
Watts, OK 74964-9501

(918) 422-5311 phone  
(918) 422-5556 fax

State Board of Education  
Oklahoma State Department of Education  
2500 N. Lincoln Boulevard  
Oklahoma City, OK 73105-4599

November 19, 2019

Dear Honorable Members of the State Board of Education:

On behalf of Watts Public Schools, I respectfully request a waiver for our failure to submit the district's income and expenditure data on time. We did not submit it until September 9, 2019. I understand that this was due by September 1.

On August 15<sup>th</sup>, I was rushed to the hospital and underwent emergency surgery. I was not able to return to work until September 16<sup>th</sup>. Therefore, I was out of the office and unable to keep check on normal routines. As soon as it was discovered that the OCAS data had not been submitted, I certified it right away. However, this was past the due date.

To prevent this from happening again, we have developed a routine check sheet so that others will know what needs to be done in the case of my absence. We understand the importance of reporting data by due dates and will diligently work to make sure this does not happen again.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Weaver".

Lisa Weaver, Superintendent

**FY19 OCAS Submission Penalty - Watts Public School**

Katherine Black

Thu 10/31/2019 2:20 PM

To: lweaver@WATTSSCHOOL.COM <lweaver@WATTSSCHOOL.COM>

Cc: smileyface40.rw@gmail.com <smileyface40.rw@gmail.com>

 1 attachments (30 KB)

Watts FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Watts Public School did not submit and lock the district’s income and expenditure data until 9/9/2019. The penalty assessed in accordance with the aforementioned statute is \$1,239.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Watts Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).				Date	FY2020	09/12/19	1st Month	Total
				Locked	Allocation	September	Penalty	OCAS
				by	as of	Payment	@ 1% of	Non compliance
County	District	Superintendent Name		District	08/11/19	@ 10.00%	Payment	Penalty
01	1004	Lisa Weaver		9/9/2019	\$ 1,238,789.00	\$ 123,879	\$ 1,239.00	\$ 1,239.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

01 ADAIR

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I004	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$1,238,789.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 01 ADAIR

District: I004 WATTS



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; g davidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrielschools.org; jmitchell@cyrielschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

To:

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**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
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m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)



# WATTS PUBLIC SCHOOLS -----Engineers

616 E. 6<sup>th</sup> Street  
Watts, OK 74964-9501

(918) 422-5311 phone  
(918) 422-5556 fax

State Board of Education  
Oklahoma State Department of Education  
2500 N. Lincoln Boulevard  
Oklahoma City, OK 73105-4599

November 19, 2019

Dear Honorable Members of the State Board of Education:

On behalf of Watts Public Schools, I respectfully request a waiver for our failure to submit the district's income and expenditure data on time. We did not submit it until September 9, 2019. I understand that this was due by September 1.

On August 15<sup>th</sup>, I was rushed to the hospital and underwent emergency surgery. I was not able to return to work until September 16<sup>th</sup>. Therefore, I was out of the office and unable to keep check on normal routines. As soon as it was discovered that the OCAS data had not been submitted, I certified it right away. However, this was past the due date.

To prevent this from happening again, we have developed a routine check sheet so that others will know what needs to be done in the case of my absence. We understand the importance of reporting data by due dates and will diligently work to make sure this does not happen again.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Weaver".

Lisa Weaver, Superintendent

**FY19 OCAS Submission Penalty - Watts Public School**

Katherine Black

Thu 10/31/2019 2:20 PM

To: lweaver@WATTSSCHOOL.COM <lweaver@WATTSSCHOOL.COM>

Cc: smileyface40.rw@gmail.com <smileyface40.rw@gmail.com>

 1 attachments (30 KB)

Watts FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Our records indicate that Watts Public School did not submit and lock the district’s income and expenditure data until 9/9/2019. The penalty assessed in accordance with the aforementioned statute is \$1,239.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that Watts Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
-----  
Oklahoma City, Oklahoma 73105-4599  
-----  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).				Date	FY2020	09/12/19	1st Month	Total
				Locked	Allocation	September	Penalty	OCAS
				by	as of	Payment	@ 1% of	Non compliance
County	District	Superintendent Name		District	08/11/19	@ 10.00%	Payment	Penalty
01	1004	Lisa Weaver		9/9/2019	\$ 1,238,789.00	\$ 123,879	\$ 1,239.00	\$ 1,239.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

01 ADAIR

**DATE**

**COUNTY**

The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
I004	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$1,238,789.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 01 ADAIR

District: I004 WATTS



Joy Hofmeister  
State Superintendent of Public Instruction

## Paula Koch

---

**From:** Paula Koch  
**Sent:** Monday, August 19, 2019 1:45 PM  
**To:** krmoore@choctawnation.com; jfite@choctawnation.com; dbenson@ringling.k12.ok.us; mtaylor@ringling.k12.ok.us; kclark@achilleisd.org; rbeene@achilleisd.org; k-pierce@allenbowden.k12.ok.us; k-mason@allenbowden.k12.ok.us; dlovell@apswarriors.com; jmccormick@apswarriors.com; apschool@arapaho.k12.ok.us; jedelen@arapaho.k12.ok.us; kshannon@ardmoreschools.org; kholland@ardmoreschools.org; lhill@atoka.org; jmc@atoka.org; apatzkowsky@balko.k12.ok.us; rmendell@balko.k12.ok.us; kstringer@banner.k12.ok.us; mprior@banner.k12.ok.us; ljyork68@banner.k12.ok.us; bbrown@beaver.k12.ok.us; skinsey@beaver.k12.ok.us; gfergueson@benningtonisd.org; preynolds@benningtonisd.org; acontreras@bigpasture.org; ncurry@bigpasture.org; mbowling@binger-oney.k12.ok.us; rtrent@binger-oney.k12.ok.us; hamptonh@bishop.k12.ok.us; dbeehler@bluejacket.k12.ok.us; sbaker@bluejacket.k12.ok.us; toni.thornton@bcpsd.org; ira.harris@bcpsd.org; cparsons@apacheps.org; dschneberger@apacheps.org; mmcintyre@boswellschools.org; kedge@boswellschools.org; jcole@briggs.k12.ok.us; shaynes@briggs.k12.ok.us; dadame@bristow.k12.ok.us; cshelton@bristow.k12.ok.us; tbohn@burlingtonschool.com; scroft@burlingtonschool.com; chad.hance@cacheps.org; rargo@caddoisd.org; lnorthcutt@caddoisd.org; sallmon@caleraisd.k12.ok.us; gparks@caleraisd.k12.ok.us; hoodm@chs.k12.ok.us; kweldon@chs.k12.ok.us; b.hodge@caneyisd.org; l.delay@caneyisd.org; boucherj@canton.k12.ok.us; ingramd@canton.k12.ok.us; aleighton@carnegie.k12.ok.us; esmith@carnegie.k12.ok.us; gbrown@cavesprings.k12.ok.us; spelzer@cement.k12.ok.us; ddavidson@cement.k12.ok.us; jahigdon@chatty.k12.ok.us; jbrown@chatty.k12.ok.us; PORTERJ@CHEROKEE.K12.OK.US; ANDERSOND@CHEROKEE.K12.OK.US; hjcobb@global.net; leroy-qualls@cherokee.org; donna.warnick@clintonokschools.org; kevin.hime@clintonokschools.org; ydavidson@coalgateschools.org; gdavidson@coalgateschools.org; williamsw@colbertisd.org; dobbsj@colbertisd.org; dchilders@cottonwoodps.org; jdaniel@cottonwoodps.org; krenner@cyrielschools.org; jmitchell@cyrielschools.org; hjcobb@sbcglobal.net; jtlimore@dahlonegah.k12.ok.us; JOHNSONB@CANADIANCOUNTY.ORG; ltackett@darlingtonps.com; scampbell@depew.k12.ok.us; lhiett@depew.k12.ok.us; jchavers@dickson.k12.ok.us; jcolclasure@dickson.k12.ok.us; rgay@drumright.k12.ok.us; adavis@drumright.k12.ok.us; kelly.dillard@durantisd.org; duane.merideth@durantisd.org; sporter@elrenops.org; cmcvey@elrenops.org; brooke@elginps.net; nmeraz@elginps.net; barber.lisa@elkcitieschools.com; garrisonr@elkcitieschools.com; MWOOLSEY@ERICKPS.K12.OK.US; JJAMES@ERICK.K12.OK.US; jackie.myers@feltps.org; lewetta.hefley@feltps.org; bscott@fletchersschools.org; sgilbreath@fletchersschools.org; mwelsh@flowermound.k12.ok.us; dtrent@flowermound.k12.ok.us; nanvf@forgan.k12.ok.us; tsmalts@forgan.k12.ok.us; tjohnson@fcbmustangs.com; klierle@fcbmustangs.com; fsoffice@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; jhudson@forttowson.k12.ok.us; supt@forttowson.k12.ok.us; bbutler@foxps.k12.ok.us; bphelps@foxps.k12.ok.us; plawson@geary.k12.ok.us; tglasgow@geary.k12.ok.us; PMCLAIN@GERONIMO.K12.OK.US; BPASCOE@GERONIMO.K12.OK.US; dbell@gracemont.k12.ok.us; jmitchell@gracemont.k12.ok.us; drush@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; ekennedy@grandview.k12.ok.us; jhughesaccounting@att.net; Michael.Wolfe@greasy.k12.ok.us; emcdaniel@gypsy.k12.ok.us; rcollins@gypsy.k12.ok.us; larmstrong@harmonyps.org; bwalker@harmonyps.org; mwingo@healdtonschools.org;

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kkraft@okeene.k12.ok.us; mjinkens@okeene.k12.ok.us; jbeall@olive.k12.ok.us;  
jreynolds@olive.k12.ok.us; rjackson@peavinepanthers.net;  
mhargis@peavinepanthers.net; heather@peggs.k12.ok.us; jcox@peggs.k12.ok.us;  
jackie.dawes@piedmontschools.org; James.White@piedmontschools.org;  
tjones@plainview.k12.ok.us; strickerk@plainview.k12.ok.us;  
thamilton@prettywater.k12.ok.us; jtaylor@prettywater.k12.ok.us;  
mkraft@riverside.k12.ok.us; dgarner@riverside.k12.ok.us; mporch@robinhill.k12.ok.us;  
bvoss@robinhill.k12.ok.us; jrowland@rockcreekisd.net; pburns@rockcreekisd.net;  
clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tmays@rockymtn.k12.ok.us;  
kterriones@sapulpaps.org; rarmstrong@sapulpaps.org; jeaster@sayre.k12.ok.us;  
dcrabb@sayre.k12.ok.us; vestalt@shadygrove.k12.ok.us;  
ethompson@shadygrove.k12.ok.us; jemouser@smps.k12.ok.us;  
jthompson@smps.k12.ok.us; c.walters@siloisd.org; k.mcdonald@siloisd.org;  
gina.hammock@soper.k12.ok.us; soperschool@live.com; hdarter@springer.k12.ok.us;  
chunter@springer.k12.ok.us; rbridges@sterling.k12.ok.us; klemons@sterling.k12.ok.us;  
tchristie@stilwellk12.org; ggilstrap@stilwellk12.org; preese@stringtownisd.org;  
tpotts@stringtownisd.org; akeeton@vpsd.org; cwall@vpsd.org;  
adamsond@tahlequahschools.org; ashlockl@tahlequahschools.org;  
bsides@temple.k12.ok.us; kmckinley@temple.k12.ok.us; hjcobb@sbcglobal.net;  
bhix@tenkiller.k12.ok.us; lszemore@thomas.k12.ok.us; rob@thomas.k12.ok.us;  
snichols@tlake.k12.ok.us; mnewton@tlake.k12.ok.us; rchamberlain@tupelo.k12.ok.us;  
mparsons@tupelo.k12.ok.us; lregier@turpinps.org; kcuster@turpinps.org;  
rcourtney@tushka.k12.ok.us; msimpson@tushka.k12.ok.us; s.straka@unioncity.k12.ok.us;  
t.carel@unioncity.k12.ok.us; wagnerka@vinitahornets.com;  
grimmekd@vinitahornets.com; bgsides@waltersps.org; jldedmon@waltersps.org;  
mroof@watonga.k12.ok.us; mbatt@watonga.k12.ok.us; hjcobb@sbcglobal.net;  
lweaver@WATTSSCHOOL.COM; coconnor@wpsok.org; cwilson@wpsok.org;  
mstines@welchwildcats.net; cmckeon@welchwildcats.net; norma@westville.k12.ok.us;

**To:** theustis@westville.k12.ok.us; anichols@whiteoakschool.net;  
rmcspadden@whiteoakschool.net; tcarlile@wilson.k12.ok.us; tfinnerty@wilson.k12.ok.us;  
lclink@woodall.k12.ok.us; trmoore@woodwardps.net; reynolds@woodwardps.net;  
pam.bradley@yukonps.com; jason.simeroth@yukonps.com; zaneis@zaneis.k12.ok.us;  
m\_nelson@zionjets.com; corey.bunch@zionjets.com

**Cc:** Katherine Black

**Subject:** FY19 OCAS Data REMINDER

**Attachments:** FY19 OCAS Review Sheet - only .pdf

**Importance:** High

I am sending you this email as a reminder that the deadline for submitting of your district's FY19 OCAS revenue and expenditure data is due September 3. **All Districts must lock their data by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if your data is currently locked or certified.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you should review before locking you data along with the report to find the information.

If you have any questions or concerns please let me know.

Respectfully,

Paula Walker-Koch  
Financial Specialist- Counties 1-20 & 77  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd Ste 420  
Oklahoma City, OK 73105  
(405)521-3197  
[Paula.koch@sde.ok.gov](mailto:Paula.koch@sde.ok.gov)





**White Rock 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

November 12, 2019

Oklahoma State Board of Education,

On behalf of White Rock Public School, I respectfully request a waiver from the financial penalty associated with the failure to meet the State Department of Education's submission due date of September 1<sup>st</sup> of the Oklahoma Cost Accounting System income and expenditures coding report.

During March of 2019, White Rock Public School district went through a period of unexpected medical absence of our financial clerk. In April, we employed a part-time, experienced, financial clerk, Ms. Holly Bryan. Ms. Bryan has continued into the 2019-2020 school year working part-time for White Rock School, continuing in a similar role for another district where she has been employed for several years, while also attending college pursuing a degree in nursing.

Mrs. Bryan has been a tremendous help to us but was unable to spend the time necessary to correct what she discovered to be several errors in the district's OCAS coding. I apologize for our tardiness in this area, and we are making efforts to correct these district level issues.

The district recently employed a full-time financial/encumbrance clerk, Mrs. Jody Atkison. Ms. Bryan will be training and offering advisory support to Mrs. Atkison until she is fully trained and capable to stand alone in the position. Additionally, Mrs. Atkison is participating in required off-site trainings offered by OCAS, OSAC, CCOSA, and OKASBO.

Our White Rock team will make efforts to correct areas of deficiency by providing quality training in the roles and responsibilities of financial/encumbrance clerk, and submission of reports on or before due dates.

We respectfully request your consideration for a waiver.

Cordially,

Alicia J. Ebers  
Superintendent / Principal

**FY19 OCAS Data Late Submission Penalty - White Rock Public School**

Katherine Black

Thu 10/31/2019 3:07 PM

To: ALICIA EBERS <aebers@whiterock.k12.ok.us>

Cc: Joyceflowers47@yahoo.com <Joyceflowers47@yahoo.com>

 1 attachments (30 KB)

White Rock FY19 Penalty Calculation Worksheet.pdf;

In accordance with 70 O.S. § 5-135.2, 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. Failure to meet this deadline as referenced in 70 O.S. § 5-135.2 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in the reduction of State Aid funds.

Our records indicate that White Rock Public School did not submit and lock the district's income and expenditure data until 9/20/2019. The penalty assessed in accordance with the aforementioned statute is \$384.00. This information will be presented at the January 23, 2020 meeting of the State Board of Education where it is anticipated that the State Board will make a final determination of the penalties to be assessed. Per the statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

As such, if you intend to request a waiver, I respectfully request that White Rock Public School submit a letter by **November 20, 2019** to the Oklahoma State Board of Education explaining the reason for the delay and the steps taken to prevent this from reoccurring in the future. Please email the letter [Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

If I can be of any assistance to you, please call me at (405) 522-0275.

Sincerely,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits  
Oklahoma State Department of Education  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Room 4-20  
Oklahoma City, Oklahoma 73105-4599  
Phone: (405) 522-0275  
Fax: (405) 522-3271  
email: [katherine.black@sde.ok.gov](mailto:katherine.black@sde.ok.gov)

School Districts must certify their income and expenditure data no later than September 1, pursuant to 70 O.S. 5-135.2 & OAC 210:25-5-4. Failure to do so results in reduction to State Aid monthly payments.

Monthly payments are required to be transmitted to the Treasurer's Office the day prior to payment in the bank (date reflected).									
County	District	Superintendent Name	Date Locked by	FY2020 Allocation	09/12/19 September Payment	1st Month Penalty @ 1% of Payment	Total OCAS Non compliance Penalty		
41	C005	WHITE ROCK	District 9/20/2019	as of 08/11/19	@ 10.00%				
			\$	384,385.00	\$	38,439	\$	384.00	\$ 384.00

08/11/2019

# NOTICE OF ALLOCATION OF STATE AID TO DISTRICTS

41 LINCOLN

**DATE**

**COUNTY**

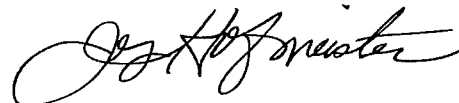
The amount in this notice is original or adjusted (\*) for the type of state aid listed below.

Dist. No	TYPE OF AID	TOTAL AMOUNT ALLOCATED	*
C005	FOUNDATION AND SALARY INCENTIVE AID **** PLEASE USE: SOURCE OF REVENUE CODE 3210 **** PROJECT REPORTING CODE 000	\$384,385.00	A

I, the undersigned Chairperson of the State Board of Education, hereby certify that the above allocations are made in accordance with 70 O.S. § 18-104. Supp. 2005 Section 18-104.

TO:

County: 41 LINCOLN  
District: C005 WHITE ROCK



Joy Hofmeister  
State Superintendent of Public Instruction

To:

OKELLEYPEG@HOLDENVILLE.K12.OK.US; rdavenport@holdenville.k12.ok.us;  
dstory@moss.k12.ok.us; bhill@moss.k12.ok.us; morse@stuart.k12.ok.us;  
tblas@stuart.k12.ok.us; styra@wetumka.k12.ok.us; dmcgee@wetumka.k12.ok.us;  
pbush@altusps.com; rworbes@altusps.com; sarmstrong@blairschool.org;  
jsmith@blairschool.org; ldollins@dukeschools.com; sboothe@dukeschools.com;  
swilliams@navajo.k12.ok.us; vnance@navajo.k12.ok.us; rmhazel@olustee.k12.ok.us;  
rmhazel@olustee.k12.ok.us; dbenson@ringling.k12.ok.us;  
ksouthward@ringling.k12.ok.us; shanson@ryan.k12.ok.us; mchapman@ryan.k12.ok.us;  
nfoster@terral.k12.ok.us; gfouse@terral.k12.ok.us; bcunningham@waurikaschools.org;  
csimmons@waurikaschools.org; zoe.cowan@coleman.k12.ok.us;  
john.sheridan@coleman.k12.ok.us; paulakcrawford@gmail.com;  
bprice@mannsville.k12.ok.us; lmoore@milburnps.org; jmcbride@milburnps.org;  
rhonda\_aduddell@hotmail.com; lorindac@millcreek.k12.ok.us;  
dduncan@ravia.k12.ok.us; dduncan@ravia.k12.ok.us; dduncan@ravia.k12.ok.us;  
charmel@tishomingo.k12.ok.us; bwaitman@tishomingo.k12.ok.us;  
lfoster@wpss.k12.ok.us; jromines@wpss.k12.ok.us; jmurphy@blackwell.k12.ok.us;  
rriggs@blackwell.k12.ok.us; ahorinek@kildare.k12.ok.us; bshelley@kildare.k12.ok.us;  
dusry@newkirk.k12.ok.us; bbarnes@newkirk.k12.ok.us; jdecker@peckham.k12.ok.us;  
gyoung@peckham.k12.ok.us; storib@pcps.us; matlos@pcps.us;  
smachia@tonkawa.k12.ok.us; smachia@tonkawa.k12.ok.us;  
lsimpson@tonkawa.k12.ok.us; swhite@cashionps.org; sjackson@cashionps.org;  
jandrews@doover.k12.ok.us; superintendent@doover.k12.ok.us; tjech@hps.k12.ok.us;  
mwoods@hps.k12.ok.us; dtollefson@kingfisher.k12.ok.us;  
Jason.Sternberger@kingfisher.k12.ok.us; steves@lomega.k12.ok.us;  
steves@lomega.k12.ok.us; REHERMANT@OKARCHE.K12.OK.US;  
friesenr@okarche.k12.ok.us; lowek@hobart.k12.ok.us; huntc@hobart.k12.ok.us;  
nancy.davis3373@att.net; jsutherland@itlnet.net; bhanes@mvgsschools.com;  
sbelcher@mvgsschools.com; slholder@snyder.k12.ok.us; tgates@snyder.k12.ok.us;  
adighton@yahoo.com; jkenedy@bvpsd.org; josh.brock@epiccharterschools.org;  
brad.corcoran@panolabearcats.org; dallen@redoak.k12.ok.us;  
bdeatherage@redoak.k12.ok.us; susan.skimbo@wilburtondiggers.org;  
trice.butler@wilburtondiggers.org; kweigle@arkoma.k12.ok.us;  
Cwalden@arkoma.k12.ok.us; sbrassfield@bokoshe.k12.ok.us;  
dsmith@bokoshe.k12.ok.us; rfowler@cameronps.org; jlong@cameronps.org;  
amoody@fanshawe.k12.ok.us; wmcgowen@fanshawe.k12.ok.us;  
cshockley@heavenerschools.org; ewilson@heavenerschools.org;  
lcox@hodgen.k12.ok.us; wbrown@hodgen.k12.ok.us; wbrown@hodgen.k12.ok.us;  
rachelkrebbs@howeschools.org; sparks@howeschools.org; daphnel@leflore.k12.ok.us;  
bneyman@leflore.k12.ok.us; mdawes@monroe-school.org; klarosa@monroe--  
school.org; klarosa@monroe.k12.ok.us; janiceharrison@panama.k12.ok.us;  
dustywalden@panama.k12.ok.us; pasmith@pocolaschools.org;  
lbarnes@pocolaschools.org; quarryj@poteau.k12.ok.us; sjobergdon@poteau.k12.ok.us;  
bruce.gillham@spk12.org; bruce.gillham@spk12.org; llashley@spiro.k12.ok.us;  
rhaynes@spiro.k12.ok.us; cheathamra@talihina.k12.ok.us; jlockhart@talihina.k12.ok.us;  
hblagg@whitesboro.k12.ok.us; kblagg@whitesboro.k12.ok.us;  
JEANETTE.MOSS@WISTERSCHHOOLS.ORG; rachel.pugh@wisterschools.org;  
jkelly@agra.k12.ok.us; jkelly@agra.k12.ok.us; jgraham@carney.k12.ok.us;  
mnewport@carney.k12.ok.us; kristy.cunningham@chandlerlions.org;  
melody.toma@chandlerlions.org; emathes@davenport.k12.ok.us;  
dacord@davenport.k12.ok.us; pgatlin@meeker.k12.ok.us; jp Pruitt@meeker.k12.ok.us;  
emccaughey@prague.k12.ok.us; vfeltman@prague.k12.ok.us; kbeck@stroud.k12.ok.us;  
jvantuyl@stroud.k12.ok.us; sendecott@wellstonschools.org;  
ddanker@wellstonschools.org; jwatson@whiterock.k12.ok.us;

## Kelly Freeman

---

**From:** Kelly Freeman  
**Sent:** Thursday, August 15, 2019 3:26 PM  
**To:** nnewcomb@cleora.net; kguthrie@cleora.net; lpilkinton@cleora.net; cshelley@colcordschools.com; bsimmons@colcordschools.com; latkinson@ridgerunners.net; pndodson@ridgerunners.net; mosburn@jay.k12.ok.us; lshack@jay.k12.ok.us; LKING@KANSASPS.COM; JIM@KANSASPS.COM; kdudley@sbcglobal.net; billyt@sstelco.com; billyt@sstelco.com; dbennett@leachschool.net; rhenderson@leachschool.net; asealock@leachschool.net; margaret@moseleyschool.com; charlene@moseleyschool.com; charlene@moseleyschool.com; chandra@oaksschools.com; chandra@oaksschools.com; oakssupt@oaksschools.com; psmart@seiling.k12.ok.us; rseifried@seiling.k12.ok.us; esteers@taloga.k12.ok.us; dbrown@taloga.k12.ok.us; carnold@vicischools.k12.ok.us; cnelson@vicischools.k12.ok.us; jpymesser@arnett.k12.ok.us; tkincannon@arnett.k12.ok.us; dperrin@fargo.k12.ok.us; mjones@fargo.k12.ok.us; kharris@shattuck.k12.ok.us; rtbullard@shattuck.k12.ok.us; jbuxton@chisholm.k12.ok.us; rtilley@chisholm.k12.ok.us; swyssmann@cdwildcats.com; dsharp@cdwildcats.com; lmiller@drummond.k12.ok.us; brousey@drummond.k12.ok.us; sjrobinson@enidk12.org; dgfloyd@enidk12.org; cashiever@enidk12.org; tbooth@garber.k12.ok.us; wjones@garber.k12.ok.us; craigv@kremlin.k12.ok.us; pattonj@kremlin.k12.ok.us; dschwandt@ppv.k12.ok.us; bkoontz@ppv.k12.ok.us; shawntennyson@waukomis.k12.ok.us; shawntennyson@waukomis.k12.ok.us; dwood@ecpbadgers.com; jcruz@ecpbadgers.com; theresa@lindsay.k12.ok.us; dchapman@lindsay.k12.ok.us; disttreas@yahoo.com; shildebrand@maysville.k12.ok.us; mwebster@paoli.k12.ok.us; dmorris@paoli.k12.ok.us; lcarson@paulsvalley.k12.ok.us; mmartin@paulsvalley.k12.ok.us; mclark@stratford.k12.ok.us; mblackburn@stratford.k12.ok.us; arich@whitebead.net; lwood@whitebead.net; rmoore@wynnewood.k12.ok.us; tsimpson@wynnewood.k12.ok.us; cbrand@alex.k12.ok.us; jjames@alex.k12.ok.us; mtharp@amposchools.org; jparker@amposchools.org; jmathies@bridgecreek.k12.ok.us; dmorrow@bridgecreek.k12.ok.us; jstegman@chickasha.k12.ok.us; JHerron@chickasha.k12.ok.us; vdauidson@friend.k12.ok.us; cschmidt@friend.k12.ok.us; sschneringer@middleberg.k12.ok.us; jread@middleberg.k12.ok.us; jmorris@minco.k12.ok.us; ksims@minco.k12.ok.us; dlee@ninnekah.k12.ok.us; tbunch@ninnekah.k12.ok.us; bdauidson@pioneer8.k12.ok.us; msparks@pioneer8.k12.ok.us; dhale@rushsprings.k12.ok.us; rburch@rushsprings.k12.ok.us; sgarrett@tuttleschools.info; bwaitman@tuttleschools.info; jwhitley@verdenschools.org; ddavidson@verdenschools.org; caldrich@dclak12.org; bregier@dclak12.org; lprzybylski@medford.k12.ok.us; mgeurkink@medford.k12.ok.us; mkimmell@pondcreek-hunter.k12.ok.us; jqinn@pondcreek-hunter.k12.ok.us; mteel@granite.k12.ok.us; rcalhoun@granite.k12.ok.us; susan.kyle@mangum.k12.ok.us; shane.booth@mangum.k12.ok.us; dlewis@hollis.k12.ok.us; jmcqueen@hollis.k12.ok.us; kharland@buffalo.k12.ok.us; dspradlin@buffalo.k12.ok.us; pcrocker@laverne.k12.ok.us; thomas@laverne.k12.ok.us; jlsmith@keota.k12.ok.us; tmorris@keota.k12.ok.us; sjoyner@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; pdeville@kinta.k12.ok.us; teri.cooper@mccurtainschools.org; deward.palmer@mccurtainschools.org; jlamb@stiglerps.com; mguthrie@stiglerps.com; KLEIRD@WHITEFIELD.K12.OK.US; SSHEPHERD@WHITEFIELD.K12.OK.US; HJONES@WHITEFIELD.K12.OK.US; SSHEPHERD@WHITEFIELD.K12.OK.US; fadamson@calvin.k12.ok.us; tgraham@calvin.k12.ok.us;

**To:** bgragg@whiterock.k12.ok.us; jejohnson@coyle.k12.ok.us; JSUMRALL@coyle.k12.ok.us; tpiplin@crescentok.com; bwatkins@crescentok.com; mhart@crescentok.com; michelle.chapple@guthrieips.net; mike.simpson@guthrieips.net; clorance@m-ops.org; rvollmer@m-ops.org; rclouse@gpsmail.org; smcpherson@gpsmail.org; coconnor@mariettaisd.org; bnaylor@mariettaisd.org; atrammell@tpsmail.org; rnoiland@tpsmail.org; dramon@turnerisd.org; bfoster@turnerisd.org; kschroeder@alinedcleo.k12.ok.us; bnault@alinedcleo.k12.ok.us; bnault@alinedcleo.k12.ok.us; canglin@cimarron.k12.ok.us; canglin@cimarron.k12.ok.us; denise.martin@fairviewschools.net; craig.church@fairviewschools.net; tfarrand@ringwood.k12.ok.us; wdetrick@ringwood.k12.ok.us; kburnett@kingston.k12.ok.us; bbrister@kingstonisd.org; ccombs@madillok.com; lcase@madillok.com

**Cc:** Katherine Black

**Subject:** September 3rd Deadline is Getting Close

**Attachments:** FY19 Review Steps.xlsx

I am checking in with all the Districts I will be reviewing this year. Just reminding you each that the Single Sign On Site is open for submissions, both expenditures and revenues. I encourage you to review your data and upload as soon as possible. This will let you see where you stand, or that there are simple corrections that take a second to fix.

**All Districts must be locked by close of business - 4:00pm, Tuesday, September 3, 2019. Please disregard this email if you have already certified your data.** Also note, we will not be unlocking any data during the week of August 26<sup>th</sup>.

District submissions are reviewed in lock date order. When a large number lock on the last day there will be a delay in review time.

Attached you will find a copy of District Review guidelines. This guide is a step by step list of what you review along with the report to find the information. **As of today 83 Districts have not locked.** Take advantage now and feel free to email me with questions.

Respectfully,

**Kelly Freeman**  
**Financial Specialist**  
**Oklahoma State Department of Education**  
**Financial Accounting / OCAS**  
**(405) 521-2349 Phone**  
**(405) 522-3271 Fax**

Office Hours: 7:30am – 4:00pm



## FY19 OCAS Data Expenditure and Revenue Submission - White Rock Public School

Katherine Black

Mon 9/9/2019 11:49 AM

To: aebers@whiterock.k12.ok.us <aebers@whiterock.k12.ok.us>

Cc: Kelly Freeman <Kelly.Freeman@sde.ok.gov>; llarson@whiterock.k12.ok.us <llarson@whiterock.k12.ok.us>; hbryan@whiterock.k12.ok.us <hbryan@whiterock.k12.ok.us>

Superintendent Ebers,

As of today our records show that your District's FY19 OCAS Expenditure and Revenue records are not uploaded and locked. The deadline for school districts to submit their final revenue and expenditures data for FY19 was **September 1**. However, since September 1 was on a holiday weekend, districts had until **September 3** to comply with the requirement of Title 70, Chapter 1, Section 5-135.2. Please provide this office with an explanation for not meeting the September 3<sup>rd</sup> deadline and an anticipated completion date.

### Title 70, Chapter 1, Section 5-135.2

- A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.
- B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.
- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.
- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

If you have questions or need help in resolving any errors please contact Kelly Freeman at 405/521-2349 or me at 405/522-0275.

Respectfully,

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