



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:** February 25, 2021

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

Oklahoma public schools are required to utilize the Oklahoma Cost Accounting System (OCAS) for reporting all funds, 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. Pursuant to administrative rule, following transmittal of the prior year's income and expenditure information, school districts have until September 30 to certify the information as true and correct.

For purposes of the 2019-20 reporting, the Oklahoma State Department of Education (OSDE) provided notices and reminders to school districts through trainings during the school year, as well as OCAS system notifications and correspondence beginning July 1, 2020. Following the completion of submissions and certifications for the 2019-20 reporting, there were eleven (11) school districts that did not meet the September 1, 2020 deadline. In addition, there were fortyfive (45) school districts that did not meet the September 30, 2020, deadline to certify the data. Three school districts failed to meet both deadlines. These districts are:

**September 1 Deadline**

<b><u>District</u></b>	<b><u>Date Submitted</u></b>				
			Asher	9/2/20	Konawa 9/2/20
					McAlester 9/3/20
Bluejacket	9/3/20				Monroe 9/3/20
Central High	9/2/20				Rattan 9/28/20
Coleman	9/11/20				Rock Creek 9/3/20
					Seminole 9/3/20
Fort Towson	9/2/20				Shady Point 9/21/20
Healdton	9/2/20				Turpin 9/2/20

**September 30 Deadline**

**District Name**  
**Certified**

**Date**

Arkoma	10/1/20	Hollis	10/1/20
ASTEC Charter School	10/1/20	Kingfisher	10/1/20
Blackwell	10/1/20	Kingston	10/1/20
Broken Bow	10/1/20	Lindsay	10/5/20
Cache	10/1/20	Lone Wolf	10/1/20
Carlton Landing Academy		Madill	10/1/20
Charter School	10/1/20	Mannford	10/1/20
Carney	10/1/20	Midway	10/1/20
Cement	10/1/20	Milburn	10/1/20
Chandler	10/1/20	Mounds	10/1/20
Cherokee Immersion Charter		Panola	1/15/21
School	10/2/20	Paoli	10/1/20
Crooked Oak	10/1/20	Perry	11/24/20
Cyril	10/2/20	Red Oak	10/2/20
Davenport	10/1/20	Ringwood	10/1/20
E-School Virtual Charter	10/2/20	*Rock Creek	10/2/20
Eufaula	10/1/20	Silo	10/1/20
Felt	10/1/20	Spiro	10/1/20
Fletcher	10/1/20	Stilwell	10/1/20
Fort Cobb-Broxtown	10/1/20	*Turpin	10/1/20
Frink-Chambers	10/1/20	Wapanucka	10/1/20
Garber	10/1/20	Washington	10/1/20
Granite	10/1/20	Westville	10/2/20
*Healdton	10/1/20	Wetumka	10/1/20
		Wilburton	10/1/20
		Wilson	10/1/20

\* Missed both deadlines

Failure to meet the September 1 submission and/or the September 30 certification deadline is considered “not operating pursuant to” OCAS. *See* 70 O.S. § 5-135.2; *see also* Oklahoma Administrative Code 210:25-5-4. School districts that are determined to be not operating pursuant to OCAS are required to receive a 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.

*Id.*

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.” *Id.*

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 are the calculations of the proposed penalties as well as letters from the school districts requesting a waiver.

# ASHER PUBLIC SCHOOLS

**TERRY L. GRISSOM**

Superintendent/Principal  
terryg@asher.k12.ok.us

**SHAWNA MAGBY**

Elementary Principal  
smagby@asher.k12.ok.us

**SCOTT HAMILTON**

Dean of Students  
shamilton@asher.k12.ok.us

201 S. Division St.

P. O. Box 168

Asher, Oklahoma 74826

(405) 784-2331

FAX (405) 784-2306

**BOARD OF EDUCATION**

MICHAEL MARTIN

LARRY E. ODELL JR.

TOMMY L. GREGG

TIM DOBBS

DR. JACOB LEBE

Date: 1-26-2021

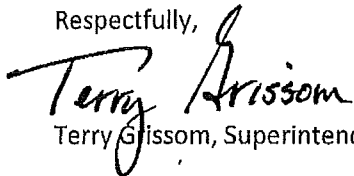
To: Oklahoma State Board of Education

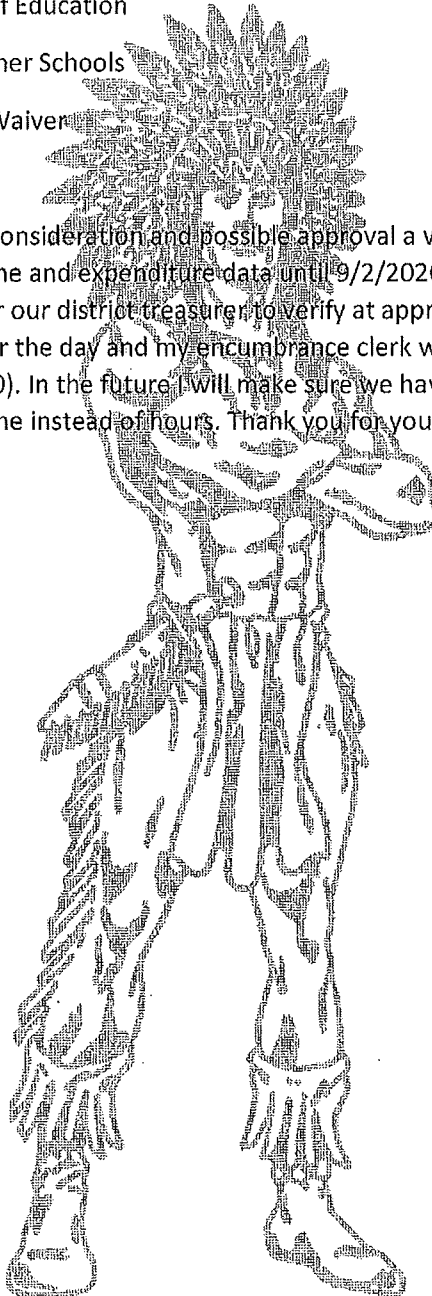
From: Terry Grissom, Supt., Asher Schools

Re: OCAS Data Submission Waiver

I would like to request for your consideration and possible approval a waiver of the penalty for not submitting and locking the income and expenditure data until 9/2/2020. My encumbrance clerk sent the income and expenditure data for our district treasurer to verify at approximately 3:00 p.m. on 9/1/2020. Our treasurer had already left for the day and my encumbrance clerk was told we would have to wait until the next morning (9/2/2020). In the future I will make sure we have the data sent to our district treasurer days before the deadline instead of hours. Thank you for your consideration.

Respectfully,

  
Terry Grissom, Superintendent




[EXTERNAL] Fwd: Scanned Image from Asher Public Schools 01/26/2021 13:56

Terry Grissom <[terryg@asher.k12.ok.us](mailto:terryg@asher.k12.ok.us)>

Tue 1/26/2021 2:00 PM

To: Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>

 1 attachments (75 KB)

DOC012621-01262021135633.pdf;

Please find attached the OCAS Data Submission Waiver request.

Terry

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

From: **Asher Public Schools** <[scans@asher.k12.ok.us](mailto:scans@asher.k12.ok.us)>

Date: Tue, Jan 26, 2021 at 1:56 PM

Subject: Scanned Image from Asher Public Schools 01/26/2021 13:56

To: Terry Grissom <[terryg@asher.k12.ok.us](mailto:terryg@asher.k12.ok.us)>

Scanned from MFP12120236

Date:01/26/2021 13:56

Pages:1

Resolution:200x200 DPI

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Terry Grissom



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

January 12, 2021

Terry Grissom, Superintendent  
Asher Public School  
Post Office Box 168  
Asher, Oklahoma, 74826-0168

Dear Superintendent,

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 Asher Public School did not submit and lock the district's income and expenditure data until 9/02/2020. The penalty assessed in accordance with the aforementioned is \$1,304.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Asher Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits



CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA CITY, OK 73105  
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<input type="checkbox"/> Return Receipt (hardcopy) \$	
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<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent To <u>Asher P.S. - Sept 1</u>	
Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Asher Public School (63-1112)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY													
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		<p>A. Signature   <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>													
<p>1. Article Addressed to:</p> <p><b>Terry Grissom, Superintendent</b>  <b>Asher Public School</b>  <b>Post Office Box 168</b>  <b>Asher OK 74826-0168</b></p>		<p>B. Received by (Printed Name) C. Date of Delivery  </p>													
<p>2. Article Number (Transfer from service label)</p> <p>7019 1640 0000 6585 9250</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No          If YES, enter delivery address below:</p>													
<p>9590 9402 5247 9154 1979 65</p>		<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
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<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>													

**FY20 OCAS Data Submission - Asher**

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

Tue 1/12/2021 2:53 PM

To: terryg@asher.k12.ok.us <terryg@asher.k12.ok.us>; aroberts@asher.k12.ok.us <aroBERTs@asher.k12.ok.us>

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 Asher Public School did not submit and lock the district's income and expenditure data until 9/2/2020. The penalty assessed in accordance with the aforementioned is \$1,304.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Asher Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# **Bluejacket Public School**

**HOME OF THE BLUEJACKET CHIEFTAINS**

PO Box 29, 276 NE Third Street

Bluejacket, OK 74333

Telephone: Supt. (918)784-2365 Fax: (918)784-2130

Shellie Baker – Superintendent/HS Principal/Counselor

[sbaker@bluejacket.k12.ok.us](mailto:sbaker@bluejacket.k12.ok.us)



January 13, 2021

Oklahoma State Board of Education &

Katherine Black, Executive Director of Financial Accounting, OCAS and Auditing

[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

This request is in regard to our district's failure to meet the OCAS September 1st deadline of submissions and locking of our district's income and expenditure data. My administrative assistant, Diana Beehler, was in Covid quarantine the last week of August and the first week of September. She worked a lot from home but was also allowed to come in after hours to work from our office. Her notes indicate that she uploaded data on 8/27 with errors; then uploaded again on 9/1 with no errors. She then logged in on 9/3 and locked the report.

We realize that this statute is in place for schools to not wait until the eleventh hour to certify reports. Please understand that we did not intentionally break this law and would never risk losing our state aid funds. Our record keeping is always very efficient and we want you to know that we work hard in our little school to keep it up and running. Our request to the State Board of Education is for forgiveness of the \$737 penalty this one time. Covid and the 2020 & 2021 school years' circumstances, I feel, are really beyond anyone's control.

Thank you for your consideration in the matter. If you have any questions, please contact me or Diana. We appreciate your time and all that you do for public education.

Respectfully and Sincerely,

*Shellie Baker*

Shellie Baker, BPS Supt.



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

January 12, 2021

Shellie Baker, Superintendent  
Bluejacket Public School  
Post Office Box 29  
Bluejacket, Oklahoma, 74333-4591

Dear Superintendent,

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 Bluejacket Public School did not submit and lock the district's income and expenditure data until 9/03/2020. The penalty assessed in accordance with the aforementioned is \$737.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Bluejacket Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Bluejacket Public School (18-I020)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		<p>A. Signature  <input checked="" type="checkbox"/> <i>Diana Beechler</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Shellie Baker, Superintendent            Bluejacket Public School            Post Office Box 29            Bluejacket OK 74333-4591</b></p>		<p>B. Received by (Printed Name) _____ C. Date of Delivery _____</p>	
<p>2. Article Number (Transfer from service label)</p> <p><b>9590 9402 5554 9249 7352 22</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes            If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery  <input type="checkbox"/> Insured Mail _____ Restricted Delivery</p>		<p>Domestic Return Receipt</p>	

## Central High Public Schools

Kevin Dyes  
Superintendent  
580-658-6858 Fax 580-658-8006

274801 Broncho Rd  
Marlow, OK 73055  
[www.central.k12.ok.us](http://www.central.k12.ok.us)

HS Principal  
580-658-2929 Fax 580-658-8010

Brook Brown  
Elem. Principal  
580-658-2970 Fax 580-658-8005

Katie Burk  
Counselor  
580-658-2929

January 21, 2021

Katherine Black  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 North Lincoln Blvd., Suite 420  
Oklahoma City, OK 73105

Ms. Black,

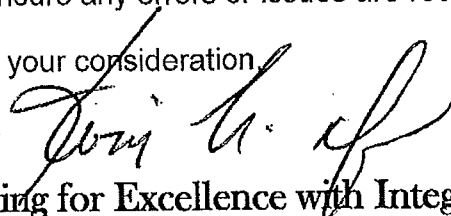
My name is Kevin Dyes and I am the Superintendent at Central High. I am requesting a waiver of the penalty associated with not having the district income and expenditure data submitted and locked by September 1<sup>st</sup>, 2020. While the data was submitted and locked on September 2, 2020 I understand the law and understand it is my responsibility to see that is completed.

We are a small school with limited staff and had an issue with an error that did not come up until the August 31<sup>st</sup>. Our encumbrance clerk began submitting data on August 25<sup>th</sup> and believed that everything was balanced and ready to submit and lock. The error code popped on the 31<sup>st</sup> and it was an error that needed to be corrected by our Treasurer. Our Treasurer is a very sweet person, but she is 81 years old and works part time. She believed that all of her data was correct and she had taken off to visit her son in Salisaw. We were unable to submit the data and lock it until she returned and had made the corrections. Ultimately, it was a mistake on our part and though we felt we had everything ready to submit, we should have made contingencies in case a late error code popped.

Our Treasurer is retiring this year and the district plans to use Angel, Johnson and Blassingame as the district Treasurer moving forward. We also plan to give ourselves more time to insure any errors or issues are resolved well in advance of the deadline.

Thank you for your consideration.

Kevin L. Dyes




**"Striving for Excellence with Integrity and Community Values"**

**[EXTERNAL] Re: FY20 OCAS Data - Central High**

Kevin Dyes <kdyes@central.k12.ok.us>

Thu 1/21/2021 2:28 PM

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

 1 attachments (35 KB)

OCAS Letter Katherine Black 1-21-21.pdf;

Katherine,

See attached letter in response to the above email and letter in regards to the late data submission by Central High.

Thank you,

Kevin

On Wed, Jan 13, 2021 at 9:58 AM Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)> wrote:

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 Central High Public School did not submit and lock the district's income and expenditure data until 9/02/2020. The penalty assessed in accordance with the aforementioned is \$1,267.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Central High Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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



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

January 12, 2021

Kevin Dyes, Superintendent  
Central High Public School  
274801 Broncho Road  
Marlow, Oklahoma, 73055-9599

Dear Superintendent,

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.

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Central High Public School (69-1034)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY																	
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<p>1. Article Addressed to:</p> <p><b>Kevin Dyes, Superintendent            Central High Public School            274801 Broncho Road            Marlow OK 73055-9599</b></p>		<p>B. Received by (Printed Name) <i>Kevin Dyes</i> C. Date of Delivery <i>11/19/21</i></p>																	
<p>2. Article Number (Transfer from service label)</p> <p><b>7019 1640 0000 6585 9274</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No            If YES, enter delivery address below:</p>																	
<p>9590 9402 5554 9249 7352 15</p>		<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Insured Mail Restricted Delivery</td> <td></td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Insured Mail		<input type="checkbox"/> Insured Mail Restricted Delivery	
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<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>																	

**FY20 OCAS Data - Central High**

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

Wed 1/13/2021 9:58 AM

To: kduyes@central.k12.ok.us <kduyes@central.k12.ok.us>; sharris@central.k12.ok.us <sharris@central.k12.ok.us>

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 Central High Public School did not submit and lock the district's income and expenditure data until 9/02/2020. The penalty assessed in accordance with the aforementioned is \$1,267.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Central High Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# ***Coleman Public Schools***

***"Building a legacy of excellence...together"***

Melissa Ferguson – Superintendent & Principal

Tina Eldridge – Counselor & Librarian

Sherry Morris – Special Services & Child Nutrition Director

**P.O. Box 188  
Coleman, OK 73432**

**Phone: 580-937-4418  
Fax: 580-937-4615**

January 13, 2021

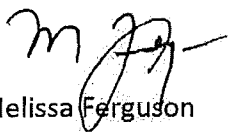
OCAS and Auditing Departments of the OSDE, Superintendent Hofmeister, and the Oklahoma State Board of Education,

This morning we received an email from your department with notice that we would be penalized \$562 because our OCAS reporting was 11 days late. In your letter to us, you state that *"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."* This letter to you is to request that waiver.

On August 22, I tested positive for Covid-19. The following day, the ladies that work in my office tested positive as well. Because of this, and my contact with our entire student body on August 21, the local health department requested that we transition the entire district to distance learning, until September 8. My encumbrance clerk and office administrator, Zoe Cowan, is in charge of the OCAS Reporting, Personnel Reporting, and more. She has underlying health conditions, so the health department did not clear her to return until the following week, on Monday, September 14. Once she felt well enough, she began working on those reports from home. Zoe called your office and spoke with Iona, who was assisting her with some OCAS issues, and shared with her our current situation with Covid and why our report was late.

We apologize again for the lateness of our report, but this crazy pandemic definitely impacted the due date of this particular deadline. We respectfully ask that you understand our circumstances as you consider this waiver. Every penny counts for our little district. If you have any further questions or need clarification, please let us know.

Many blessings!



Melissa Ferguson  
District Superintendent

Re: [EXTERNAL] Re: Fw: FY20 OCAS Data - Coleman - updated

Melissa Ferguson <melissa.ferguson@coleman.k12.ok.us>

Wed 1/13/2021 12:21 PM

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

Cc: Zoe Cowan <zoe.cowan@coleman.k12.ok.us>

 1 attachments (88 KB)

Coleman waiver request (OCAS penalty).pdf;

Attached is our official letter of explanation and request of a waiver on the OCAS penalty. Please let me know if you have any other questions or concerns.

Blessings!

*Melissa Ferguson*

*Superintendent and PK-12 Principal*

*Lead Learner*

**Coleman Public Schools**

580.937.4418 Ext. 1006

*"PERSEVERANCE is more than ENDURANCE. It is endurance combined with ABSOLUTE ASSURANCE and CERTAINTY that what we are looking for IS GOING to HAPPEN!" ~ Oswald Chambers*

On Wed, Jan 13, 2021 at 10:15 AM Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)> wrote:  
Thank you. You can email me the letter.

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

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**From:** Melissa Ferguson <[melissa.ferguson@coleman.k12.ok.us](mailto:melissa.ferguson@coleman.k12.ok.us)>

**Sent:** Wednesday, January 13, 2021 10:13 AM

**To:** Zoe Cowan <[zoe.cowan@coleman.k12.ok.us](mailto:zoe.cowan@coleman.k12.ok.us)>; Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>

**Subject:** [EXTERNAL] Re: Fw: FY20 OCAS Data - Coleman - updated

After reading this email and sharing this with our encumbrance clerk, she said that the SDE was called and that there were definitely issues that were beyond our control. Our entire



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

January 12, 2021

Melissa Ferguson, Superintendent  
Coleman Public School  
Post Office Box 188  
Coleman, Oklahoma, 73432-0188

Dear Superintendent,

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 Coleman Public School did not submit and lock the district's income and expenditure data until 9/11/2020. The penalty assessed in accordance with the aforementioned is \$562.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Coleman Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Coleman Public School (35-I035)

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<p>1. Article Addressed to:</p> <p><b>Melissa Ferguson, Superintendent</b>  <b>Coleman Public School</b>  <b>Post Office Box 188</b>  <b>Coleman OK 73432-0188</b></p>		<p>B. Received by (Printed Name) C. Date of Delivery</p> <p><i>Lindsey Claborn</i></p>	
<p>2. Article Number (Transfer from service label)</p> <p>9590 9402 5554 9249 7352 08</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>7019 1640 0000 6585 9298</p>		<p>Domestic Return Receipt</p>	



# Fort Towson Public School



Post Office Box 39 \* Fort Towson, Oklahoma 74735

Phone: (580) 873-2712 Fax: (580) 873-1053

Phillip Hall – Superintendent

Kyle Earnest  
High School Principal

Ami Payne  
Elementary School Principal

January 20, 2021

Ms. 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

Ms. Black,

This letter is to serve as our appeal on the decision for Fort Towson Public Schools to be penalized \$2,032.00 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 1<sup>st</sup>.

It appears that it is yet another negative do having a contracted treasurer that is not in district. From the upload history our expenditures were in place by August 26<sup>th</sup>. However the revenue side was not completed until 5:30 on September 1<sup>st</sup> and I was not notified that I needed to certify until the morning of September 1<sup>st</sup> so that I could certify it.

I will work closely from this point forward with our contracted treasurer, whether it be this one or another one as this is not this treasurer's first strike, to make sure they complete all work days before the deadlines so that we can make sure all actions are completed by any associated deadline.

Again I ask that the penalty be waived for our District knowing that we have to do better and also the fact that the revenue was submitted by September 1<sup>st</sup> just not certified.

I appreciate your consideration of this matter.

Respectfully,

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

[EXTERNAL] OCAS Appeal

FTPS Superintendent <supt@forttowson.k12.ok.us>

Wed 1/20/2021 1:14 PM

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

 1 attachments (65 KB)

OCAS Penalty Appeal, 012021.pdf;

Ms. Black,

Okay so the check isn't in the mail. I have decided to appeal and I have attached the appeal to this email.

Respectfully,

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



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

January 12, 2021

Phillip Hall, Superintendent  
Fort Towson Public School  
Post Office Box 39  
Fort Towson, Oklahoma, 74735-0001

Dear Superintendent,

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 9/02/2020. The penalty assessed in accordance with the aforementioned is \$2,032.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fort Towson Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.C

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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Fort Towson Public School (12-I002)

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<p><b>Phillip Hall, Superintendent  Fort Towson Public School  Post Office Box 39  Fort Towson OK 74735-0001</b></p>		<p>B. Received by (Printed Name) <i>Phillip W. Hall</i></p>													
<p>2. Article Number (Transfer)</p>		<p>C. Date of Delivery <i>1/20/21</i></p>													
<p>9590 9402 3435 7275 7433 12</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below: <input type="checkbox"/> No</p>													
<p>7019 1640 0000 6585 9304</p>		<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collection Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collection Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Signature Confirmation Restricted Delivery
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<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>													

**FY20 OCAS Data - Fort Towson**

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

Wed 1/13/2021 10:06 AM

To: Fort Towson <supt@forttowson.k12.ok.us>; Jennifer Hudson <jhudson@forttowson.k12.ok.us>

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 9/02/2020. The penalty assessed in accordance with the aforementioned is \$2,032.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fort Towson Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

## Konawa Public School

Address: 701 W. South St. Konawa, OK 74849

Phone: (580) 925-3244 Fax: (580) 925-2146



January 28th, 2021

State Board of Oklahoma:

In response to the letter dated January 12th, 2021 in regards to Konawa Public Schools "not operating pursuant to the Oklahoma Cost Accounting System" as referenced in 70 O.S 5-135.2, we are respectfully requesting a waiver from the State Department of Education (SDE) as allowable by said statute.

Our records indicate that our income and expenditure data was indeed ready to upload by the 9/1/20 deadline. However, agents of Konawa Public Schools were having trouble uploading our documents to the SDE management system. Repeated attempts to contact, either by phone calls or emails, the SDE for assistance went unanswered in a timely manner evidently due to established COVID routines (working remotely) put in place by the SDE. We realize by next fall COVID routines will look much different and probably better established. I realize that there is a political atmosphere at this time for more accountability. However, since we are required to explain future preventative measures,, Konawa Public Schools will continue to strive to comply with expected due dates. Administration has discussed the importance of said due dates to all it's reporting personnel. In turn, I've asked all agents of Konawa Public Schools to add read receipts and create phone logs with correspondence to personnel of the SDE hoping we can take corrective actions with the SDE before unnecessary punitive measures and our school district is identified in the news as being non-compliant.

Respectfully,

Cory Ellis,  
Superintendent

Cc. Andy Fugitt, Legal Counsel  
Dustin Goodnight, Board President


## [EXTERNAL] Waiver Request

Cory Ellis <coryellis@konawa.k12.ok.us>

Thu 1/28/2021 10:36 AM

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

Cc: Andy Fugitt <AFugitt@cfel.com>; Dustin Goodnight <goodnidt@gmail.com>; Brad Clark <Brad.Clark@sde.ok.gov>

 1 attachments (356 KB)

Waiver Request.pdf;

Attached is Konawa's request for a waiver submitted before the January 29th, 2021 deadline.

Thanks,  
Cory Ellis



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

January 12, 2021

Cory Ellis, Superintendent  
Konawa Public School  
701 West South Street  
Konawa, Oklahoma, 74849-1417

Dear Superintendent,

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 Konawa Public School did not submit and lock the district's income and expenditure data until 9/02/2020. The penalty assessed in accordance with the aforementioned is \$1,346.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Konawa Public School submit a letter by **January 29, 2021** 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

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Konawa Public School (67-I004)

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<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		<p>A. Signature  X D6K RA1 COV-19 <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>													
<p><b>Cory Ellis, Superintendent</b>  <b>Konawa Public School</b>  <b>701 West South Street</b>  <b>Konawa OK 74849-1417</b></p>		<p>B. Received by (Printed Name)  R. Garner</p>													
<p>9590 9402 3435 7275 7433 05</p>		<p>C. Date of Delivery  1-19</p>													
<p>2. Article Number (Transfer from service label)  7019 1640 0000 6585 9311</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No  If YES, enter delivery address below:</p>													
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
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<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery														

Domestic Return Receipt

**FY20 OCAS Data Submission - Konawa**

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

Wed 1/13/2021 10:21 AM

To: coryellis@konawa.k12.ok.us <coryellis@konawa.k12.ok.us>; rondagarner@konawa.k12.ok.us  
<rondagarner@konawa.k12.ok.us>

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.


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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



**"Engaging Minds, Inspiring Hearts, Pursuing Excellence"**

## **Request for Waiver**

January 25, 2021

Oklahoma State Department of Education  
2500 N. Lincoln Blvd, Suite 210  
Oklahoma City, OK 73105-4599

McAlester Public Schools respectfully requests a waiver of the State Aid penalty assessed by the State Department of Education for locking our OCAS data on September 3<sup>rd</sup>, rather than the September 1<sup>st</sup> deadline.

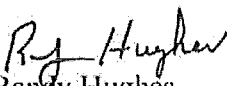
Our District had been working closely with the SDE OCAS department before, during and after the September 1<sup>st</sup> deadline to clear up any coding errors present at that time. Our OCAS data had been uploaded for review several times in the weeks prior to the deadline, and the number of coding errors reduced each time an upload was executed. Although, the data was uploaded several times prior to September 1<sup>st</sup>, there were 2 or 3 errors remaining that prevented it from being locked by the deadline, therefore resulting in this situation.

This is the first penalty to ever be assessed in my role as Superintendent of McAlester Public Schools and it will be the last. The current administration at MPS prides itself in complete financial transparency at every level, as well as promoting an atmosphere of continuous improvement. The identification of this as one that needs improvement has already sparked multiple conversations and plans of action to prevent this from ever happening again.

The Board may rest assured (whatever the outcome of this waiver), that every effort will be put forth to ensure this mistake is not made again. OCAS data for McAlester Public Schools will be submitted error free before the deadline.

I humbly petition the Board to issue a waiver of the financial penalty assessed on McAlester Public Schools. Our District has been cut \$950,000.00 in State Aid since August 2020. MPS has been forced to reduce the number of staff serving our students in a number of different ways. This \$12,000.00 penalty assessed for missing a deadline by two days would only serve to deepen the financial blows that our District has been forced to absorb.

Thank you for your thoughtful and earnest consideration of this request,

  
Randy Hughes  
Superintendent

**Mr. Randy Hughes**  
Superintendent

P.O. Box 1027  
McAlester, OK 74502

200 East Adams  
[www.mcalester.k12.ok.us](http://www.mcalester.k12.ok.us)

Tel. 918-423-4771  
Fax: 918-423-8166

**Mr. Don Wise**  
Assistant Superintendent

**[EXTERNAL] McAlester Public Schools Waiver Request Letter**

Few, Lori <lfew@mcalester.k12.ok.us>

Tue 1/26/2021 11:30 AM

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

Cc: Randy Hughes <rhughes@mcalester.k12.ok.us>

 1 attachments (79 KB)

4840\_001.pdf;

Ms. Black-

Attached please find the signed request for waiver letter from Mr. Randy Hughes, Superintendent of McAlester Public Schools. Please let me know if you need anything additional.  
Thank you.

--

**Lori Few**

Executive Assistant & Public Relations

Superintendent's Office

McAlester Public Schools

200 E. Adams

McAlester, OK 74501

918-423-4771 Ext. 1004

McAlester Public Schools--Confidential

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential or privileged material. Any review, distribution, or other unauthorized use of the information by persons or entities other than the intended recipient is prohibited. If you received this communication in error, please contact the sender and delete the material from any computer.



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

January 12, 2021

Randy Hughes, Superintendent  
McAlester Public School  
Post Office Box 1027  
McAlester, Oklahoma, 74502-1027

Dear Superintendent,

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 McAlester Public School did not submit and lock the district's income and expenditure data until 9/03/2020. The penalty assessed in accordance with the aforementioned is \$11,961.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that McAlester Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

McAlester Public School (61-I080)

**FY20 OCAS Data Submission - McAlester**

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

Wed 1/13/2021 10:24 AM

To: Randy Hughes <rhughes@mcalester.k12.ok.us>; Chad Gragg <chgragg@mcalester.k12.ok.us>

Superintendent Hughes,

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.


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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# *Monroe School District*

P. O. Box 10  
Monroe, OK 74947  
(918) 658-3516  
Fax (918) 658-3347

**BOARD OF EDUCATION**  
Joe Hemphill, President  
Angie Johnson, Vice President  
Seth McKenzie, Clerk

Karen LaRosa, Superintendent

---

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

To The Oklahoma State Board of Education,


January 29, 2021

We are writing to request a waiver, pursuant to 70 O.S. § 5-135.2 . Amid the pandemic, our office mistakenly thought the deadline for submitting our expenditure data to the Oklahoma Cost Accounting System had been extended from September 1 to September 30<sup>th</sup> 2020.

We are requesting the Oklahoma State Board of Education to waive our penalties of \$489.00 .

In order to ensure all deadlines are met in the future, we have implemented accountability measures with posted due dates. Monroe Public School will provide Professional Development for our staff to help with this process. We appreciate your consideration in this matter.

Respectfully Submitted,



Karen LaRosa, Supt.

## [EXTERNAL] Monroe Waiver Request

Karen Larosa <klarosa@monroe-school.org>

Fri 1/29/2021 12:23 PM

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

 1 attachments (168 KB)

Monroe Waiver Request.pdf;

I have attached Monroe Public School's Waiver Request addressed to the Oklahoma State Board of Education. If you need anything further please let me know.

Respectfully Submitted,  
Karen LaRosa

## FY20 OCAS Data Submission - Monroe

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

Thu 1/28/2021 4:52 PM

To: klarosa@monroe-school.org <klarosa@monroe-school.org>; mdawes@monroe-school.org <mdawes@monroe-school.org>

Just following up with you to see if you are going to submit a waiver request. Tomorrow is the deadline and I wanted to make sure if you are that we receive it on time. If you are not going to submit a waiver request, please let me know.

Respectfully,

### Katherine Black

Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

---

**From:** Katherine Black

**Sent:** Wednesday, January 13, 2021 1:21 PM

**To:** klarosa@monroe-school.org <klarosa@monroe-school.org>; mdawes@monroe-school.org <mdawes@monroe-school.org>

**Subject:** FY20 OCAS Data Submission - Monroe

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Respectfully,



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

January 12, 2021

Karen LaRosa, Superintendent  
Monroe Public School  
Post Office Box 10  
Monroe, Oklahoma, 74947-0010

Dear Superintendent,

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Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Monroe Public School (40-C011)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>Article Addressed to:</p> <p><b>Karen LaRosa, Superintendent</b>  <b>Monroe Public School</b>  <b>Post Office Box 10</b>  <b>Monroe OK 74947-0010</b></p>		<p>A. Signature  <input checked="" type="checkbox"/> Agent  <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)            Melissa Barber</p> <p>C. Date of Delivery            1/16/21</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes            If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p>	
<p>Barcode: 9590 9402 3435 7275 7432 82</p> <p>2. Article Number (Transfer from service label)            7017 1000 0000 9475 8050</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature  <input type="checkbox"/> Adult Signature Restricted Delivery  <input type="checkbox"/> Certified Mail®  <input type="checkbox"/> Certified Mail Restricted Delivery  <input type="checkbox"/> Collect on Delivery  <input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p><input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

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Wed 1/13/2021 1:21 PM

To: klarosa@monroe-school.org <klarosa@monroe-school.org>; mdawes@monroe-school.org <mdawes@monroe-school.org>

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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



## Rattan Public Schools



Jenny Noel, President

Clint Leathers, Clerk

Valerie Merida, Vice-  
President

Jared Burgett, Member

Robert Ross  
Superintendent of Schools

Sandy Lundry, Member

580-587-2715  
PO Box 44 - Rattan, OK 74562

January 21, 2021

State Board of Education,

Rattan School received a letter dated January 12, 2021 stating that Rattan Public School failed to submit and lock the district's income and expenditure data until 9/28/2020. The delay of this submission was because of two circumstances that existed at the time of the required reporting.

### Circumstance #1

Between January 2019 and February 2020, the entire central office staff were replaced with new personnel all of which had very little experience working in the central office. The Superintendent left the position in January of 2019 and an interim was hired to serve until June 30, 2019. An assistant superintendent was hired from within the district but he was also new to the internal workings of the central office. I was hired July 1, 2019 with this being my first superintendent job in Oklahoma. I have served as Superintendent in both Texas and Arkansas. The encumbrance clerk that had served the district for the previous years resigned in October 2019 and the payroll clerk/ treasurer resigned in January, 2020. This individual took a job in the private sector but agreed to serve the district as treasurer under contract services. However, since she was no longer in the office on a daily basis, her knowledge of deadlines for reporting was not readily available. Because of the change in personnel in the central office, the district failed to begin gathering and submitting documents for submission with sufficient time to discover and correct any errors that existed within the submissions. This led to circumstance #2.

### Circumstance #2

After the submissions were made, Financial Specialist Kelly Freeman contacted Assistant Superintendent Russell Baze to inform him of 6 errors in regards to our submission. These errors pertained to Ending Fund Balances, Impact Aid, State Project, Federal Project, Child Nutrition, and Estimate of Needs Comparison. Mr. Baze immediately began working with our district treasurer to identify and correct the errors and to submit the corrected information.

The district has taken and will continue to take steps to insure a delay in reporting will **NOT** occur in the future. All central office staff have received and will continue to receive training into proper reporting procedures to ensure all reporting requirements and deadlines are met. A corrective plan has been implemented to improve communication between the district and the district treasurer. A "Reporting Deadline" master calendar has been created and continues to be updated to ensure sufficient time for preparation of meeting all deadlines for reports.

In light of the referenced circumstances and the corrective actions taken, I respectfully request a waiver of the \$2,845.00 penalty assessed against Rattan Public School.

Sincerely,

A handwritten signature in cursive script that reads "Robert Ross". The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

Robert Ross

Superintendent


Rattan Public School

**[EXTERNAL] Letter Requesting Waiver of Penalty**

Baze, Rus <rusbaze@rattan.k12.ok.us>

Thu 1/21/2021 2:53 PM

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

 1 attachments (290 KB)

Response and Request for Penalty Waiver.pdf;

Attached is a letter requesting a waiver and responding to the districts failure to submit revenue and expenditure data on time. Thank You.

Russell Baze  
Assistant Superintendent



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

January 12, 2021

Robert Ross, Superintendent  
Rattan Public School  
Post Office Box 44  
Rattan, Oklahoma, 74562-0044

Dear Superintendent,

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 Rattan Public School did not submit and lock the district's income and expenditure data until 9/28/2020. The penalty assessed in accordance with the aforementioned is \$2,845.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Rattan Public School submit a letter by **January 29, 2021** 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)

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.OK

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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Rattan Public School (64-I001)

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY														
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature  X <i>Billy Watts</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>Billy Watts</i> C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below: <input type="checkbox"/> No</p>														
<p>Article Addressed to:</p> <p><b>Robert Ross, Superintendent</b>  <b>Rattan Public School</b>  <b>Post Office Box 44</b>  <b>Rattan OK 74562-0044</b></p>	<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td></td> </tr> </table>	<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Insured Mail	
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<input type="checkbox"/> Insured Mail															
<p>2. Article Number (Transfer from service label)</p> <p>7017 1000 0000 9475 8067</p>	<p>Restricted Delivery</p>														
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>	<p>Domestic Return Receipt</p>														



9590 9402 3435 7275 7432 75

**FY20 OCAS Data Submission - Rattan**

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

Wed 1/13/2021 1:25 PM

To: robertross@rattan.k12.ok.us <robertross@rattan.k12.ok.us>; cechelle@rattan.k12.ok.us <cechelle@rattan.k12.ok.us>

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 Rattan Public School did not submit and lock the district's income and expenditure data until 9/28/2020. The penalty assessed in accordance with the aforementioned is \$2,845.00. 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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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



## SEMINOLE PUBLIC SCHOOLS

OFFICE OF THE SUPERINTENDENT

600 W. STROTHER AVENUE

P.O. Box 1031

SEMINOLE, OKLAHOMA 74818-1031

(405) 382-5085 (Ext. 602)

[bgragg@sps.k12.ok.us](mailto:bgragg@sps.k12.ok.us)

January 29, 2021

Katherine Black  
Executive Director  
Financial Accounting, OCAS and Auditing  
Oklahoma State Department of Education  
2500 N. Lincoln Boulevard, Suite 4-20  
Oklahoma City, OK 73105

RE: Waiver request regarding the notification of failure to submit and lock the district's income and expenditure data on 9/1/2020.

Dear Ms. Black,

According to our financial personnel, Seminole District was engaged in email conversation and phone conversation with OCAS Personnel at the Oklahoma Department of Education leading up to the due date for the submission. There was an issue brought to our attention that needed to be corrected, and we were of the understanding that it could be corrected by the SDE, and so we were waiting on that response. Then, after September 1<sup>st</sup> we learned from SDE/OCAS personnel that our district audit firm would need to provide the information for the correction. Once we knew that the auditor would be able to provide the needed information, we followed up with them and were able to make the correction and submit/ lock the OCAS data on September 3, 2020. (Emails are attached to verify this action).

Between September 3 through September 30, 2020, the district personnel worked with SDE/OCAS personnel to review and validate the district's income and expenditure data, and the final corrections were submitted/ locked by September 30, 2020.

We are requesting consideration for a waiver by the Oklahoma State Board of Education.

Respectfully,

Bob Gragg, PhD.  
Superintendent

**[EXTERNAL] Re: FY20 OCAS Data Submission - Seminole**

Gragg, Dr. Bob &lt;bgragg@sps.k12.ok.us&gt;

Fri 1/29/2021 5:06 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Cc: abiddy@sps.k12.ok.us &lt;abiddy@sps.k12.ok.us&gt;

 5 attachments (796 KB)

Letter of Response to K.Black 01.29.2021 - re OCAS submission 9.1.2020.pdf; SPS Email from SDE 9.2.2020 - Seminole 67I001-Error Information to Lock.pdf; SPS Email from SDE 8.26.2020 - FY20 OCAS Data -September 1st Deadline Notification.pdf; OCAS Locked and Certified 9.30.2020 - Bob Gragg.pdf; SPS Email to SDE 9.30.2020 - Seminole 67I001-FY20 FINAL CERTIFIED.pdf;

Ms. Black,

The letter of request for a Waiver is attached, along with email correspondence during the due dates for the submission/lock of OCAS (Sept 1st and Sept. 30).

Please let me know if you need any additional information, or have any questions. Also, let us know if you need a mailed copy of this information in addition to these digital files.

Thank you for your assistance.

Respectfully,

Bob Gragg



Bob Gragg, PhD.

Superintendent

Seminole Public Schools

600 West Strother Avenue

PO Box 1031

Seminole, OK 74818

Email: [bgragg@sps.k12.ok.us](mailto:bgragg@sps.k12.ok.us)

Phone: 405.382-5085 (Ext 602)

Mobile: 405.401-4902

On Wed, Jan 13, 2021 at 1:40 PM Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)> wrote:

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 Seminole Public School did not submit and lock the district's income and expenditure data until 9/3/2020. The penalty assessed in accordance with the aforementioned is \$6,364.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Seminole Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**FY20 OCAS Data Submission - Seminole**

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

Thu 1/28/2021 4:57 PM

To: bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>

Cc: abiddy@sps.k12.ok.us <abiddy@sps.k12.ok.us>

Mr. Gragg,

Tomorrow is the deadline for submitting a waiver request for missing the OCAS September 1st deadline. I wanted to make sure if you are going a waiver request that we receive it on time. If you are not going to submit a waiver request, please let me know.

Respectfully,

**Katherine Black**

Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

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**From:** Katherine Black

**Sent:** Wednesday, January 13, 2021 1:40 PM

**To:** bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>

**Cc:** abiddy@sps.k12.ok.us <abiddy@sps.k12.ok.us>

**Subject:** FY20 OCAS Data Submission - Seminole

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Respectfully,



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

January 12, 2021

Bob Gragg, Superintendent  
Seminole Public School  
Post Office Box 1031  
Seminole, Oklahoma, 74818-1031

Dear Superintendent,

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Seminole Public School (67-I001)

## SENDER: COMPLETE THIS SECTION

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**Bob Gragg, Superintendent**  
**Seminole Public School**  
**Post Office Box 1031**  
**Seminole OK 74818-1031**



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PS Form 3811, July 2015 PSN 7530-02-000-9053

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X *Bryan Armstrong*

☒ Agent

☐ Addressee

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*Bryan Armstrong*

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*11/19/21*

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## FY20 OCAS Data Submission - Seminole

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

Wed 1/13/2021 1:40 PM

To: bgragg@sps.k12.ok.us <bgragg@sps.k12.ok.us>

Cc: abiddy@sps.k12.ok.us <abiddy@sps.k12.ok.us>

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Respectfully,

### Katherine Black

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

 A picture containing object Oklahoma Education logo

### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# SHADY POINT PUBLIC SCHOOLS

## ADMINISTRATION

**BRUCE GILLHAM**  
SUPERINTENDENT

**ANGEL MORRISON**  
PRINCIPAL



## BOARD MEMBERS

DEREK WOODRAL, PRESIDENT

MARIE AKINS, VICE PRESIDENT

ROBERT WRIGHT, CLERK

22838 WHEELUS ST., SHADY POINT OK 74956  
PHONE 918-963-2595 FAX 918-963-2605

January 26, 2021

Dear Ms. Black,

First, let me apologize and offer my thanks to you and your staff for working with us to get our OCAS data locked after the date. I do not intend to provide an excuse for our failure to follow the rule. However, I can offer a reason. Our first day of school was September 8th. We began the school year in person and have operated that way through the school year. In our efforts to meet that start date, we failed to keep track of the OCAS deadline. When we did notice that we had missed it, we worked quickly to upload the required files. As I stated before, the Financial Accounting staff worked with us to ensure everything was done quickly and as required.

With the implementation of the new "Financial Risk Assessment" tool, I think we have a better timeline to follow for our district. We fully intend to utilize the risk assessment to ensure that data submission, LEA response, and other comparisons are done before any due dates are reached. In addition, I will be placing deadlines for this and similar reports/uploads well in advance of the statutory deadlines. With both of these procedural changes in place, I am confident that this error will not occur in the future.

Sincerely,

A handwritten signature in black ink, appearing to be 'B. Gillham', written over a horizontal line.

Bruce Gillham  
Superintendent  
Shady Point Schools

**[EXTERNAL] Re: FY20 OCAS Data Submission - Shady Point**

Bruce Gillham &lt;bruce.gillham@spk12.org&gt;

Tue 1/26/2021 10:15 AM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

 1 attachments (50 KB)

1974\_001.pdf;

Ms. Black,

Here is my waiver letter. Once again I apologize for any problems this may have caused you or your staff.

Bruce

On Wed, Jan 13, 2021 at 1:43 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

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 Shady Point Public School did not submit and lock the district's income and expenditure data until 9/21/2020. The penalty assessed in accordance with the aforementioned is \$734.00. 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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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Bruce Gillham, Superintendent  
Shady Point Public School  
22838 Wheelus  
Shady Point, Oklahoma, 74956-1005

Dear Superintendent,

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.

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Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHC  
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# FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Shady Point Public School (40-C004)

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<p>1. Article Addressed to:</p> <p><b>Bruce Gillham, Superintendent            Shady Point Public School            22838 Wheelus            Shady Point OK 74956-1005</b></p>		<p>B. Received by (Printed Name) C. Date of Delivery  <i>Blenda Morris</i> <i>1-19-21</i></p>	
<p>2. Article Number (Transfer from service label)            7017 1000 0000 9475 8081</p>		<p>D. Is delivery address different from item 1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No            If YES, enter delivery address below:  <i>P.O. Box 1005            Shady Point, OK            74956</i></p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature  <input type="checkbox"/> Adult Signature Restricted Delivery  <input type="checkbox"/> Certified Mail®  <input type="checkbox"/> Certified Mail Restricted Delivery  <input type="checkbox"/> Collect on Delivery  <input type="checkbox"/> Collect on Delivery Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>Barcode: 9590 9402 3435 7275 7435 65</p>		<p>Domestic Return Receipt</p>	

## FY20 OCAS Data Submission - Shady Point

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

Wed 1/13/2021 1:43 PM

To: Bruce Gillham <bruce.gillham@spk12.org>; blenda.morris@spk12.org <blenda.morris@spk12.org>

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 Shady Point Public School did not submit and lock the district's income and expenditure data until 9/21/2020. The penalty assessed in accordance with the aforementioned is \$734.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Shady Point Public School submit a letter by **January 29, 2021** 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)

Respectfully,

### Katherine Black

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

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

#### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# **Arkoma School District**

**Cyal Walden, Superintendent**

P.O. Box 349  
Arkoma, OK 74901  
(918) 875-3351  
Fax (918) 875-3780  
E-mail: [cwalden@arkoma.k12.ok.us](mailto:cwalden@arkoma.k12.ok.us)



**BOARD OF EDUCATION**  
**Roscoe Yates, President**  
**Ashley Killion, Vice President**  
**Charles Smith, Clerk**  
**Daniel New**  
**Mark Batt**

January 14, 2021

Dear Ms. Black,

Our OCAS data was certified on October 1st around 7:30 a.m. We do apologize and respectfully ask that you will reconsider the penalty fee for our district.

This school year has presented abnormal challenges, requiring many of us to wear a multitude of hats, adjust to budget cuts, and having to restructure and follow many different guidelines for Covid. I am a new superintendent and can definitely assure the State Board of Education that this mistake will not happen in our district again. We will be more attentive to the new deadline and have made notes that there is an additional final certification required by us once certified by OCAS.

Thank you for your consideration in this matter.


Cyal Walden  
Arkoma Public Schools  
Superintendent

[EXTERNAL] Letter

Cyal Walden <cwalden@arkoma.k12.ok.us>

Thu 1/14/2021 10:56 AM

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

 1 attachments (71 KB)

LETTERHEAD Arkoma School as of May 2019.pdf;

Thank you,

Cyal Walden

Arkoma Public Schools

Superintendent

Please excuse any typos as this response was sent from my mobile device.



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

January 12, 2021

Cyal Walden, Superintendent  
Arkoma Public School  
Post Office Box 349  
Arkoma, Oklahoma, 74901-0349

Dear Superintendent,

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

Our records indicate that Arkoma Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,603.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Arkoma Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Arkoma Public School (40-1091)

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<p>1. Article Addressed to:</p> <p><b>Cyal Walden, Superintendent</b>  <b>Arkoma Public School</b>  <b>Post Office Box 349</b>  <b>Arkoma OK 74901-0349</b></p>		<p>B. Received by (Printed Name)  <i>Kim Wey</i></p>	<p>C. Date of Delivery  <b>1-22-21</b></p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      If YES, enter delivery address below:</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number                      (Transfer from service label)</p>		<p><b>7019 1640 0000 6585 9212</b></p>	
<p>PS Form 3811, August 2001</p>		<p>Domestic Return Receipt 102595-02-M-1540</p>	

**FY20 OCAS Data Certification - Arkoma**

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

Wed 1/13/2021 5:23 PM

To: Cwalden@arkoma.k12.ok.us <Cwalden@arkoma.k12.ok.us>

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


Our records indicate that Arkoma Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,603.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Arkoma Public School submit a letter by **January 29, 2021** 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

Respectfully,

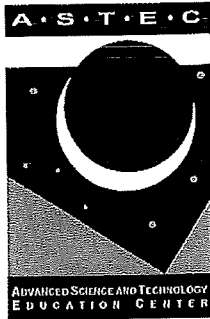
**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



## ASTEC Charter Schools

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Home of the *Comets*

January 19, 2021

To the State Board of Education:

ASTEC Charter Schools failed to lock our final OCAS submission until October 1, 2020. We would like to offer the following explanation of what happened.

We were working during the month of September with our accounting vendors and the office of Financial Accounting to correct coding issues in our accounting software. We also did not have data in the OCAS application concerning our Maintenance of Effort calculations. On September 29 that data was populated into our OCAS application. We continued to work on coding issues. Our intention was to do our best to comply with the spirit of the law in having accurate data by October 1.

Katherine Black emailed us at 12:14 PM on September 30 that she had reviewed our data, certified it, and that it was ready for me, as the superintendent, to certify it. My intention was to certify it upon receipt of acknowledgement that we had corrected our coding issues.

Inadvertently, I failed to certify the data on September 30. I do not remember what contributed to my oversight. I certified the next day upon learning of my oversight.

ASTEC has procedures in place to review our coding and financial information monthly. This is designed to make the close out procedure at the end of the year go more smoothly, and to not be working up to the deadline to have correct data.

We are working to refine and improve those procedure to prevent having this issue in the future.

Sincerely,

Shannon Grimes, Superintendent

---

CONTENT ☐ CHARACTER ☐ COMPETENCY ☐ COMMUNITY

---

**[EXTERNAL] OCAS Letter**

ASTEC Superintendent &lt;supt@astec-k12.com&gt;

Tue 1/19/2021 2:33 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

 1 attachments (41 KB)

OCAS Letter.pdf;

Ms. Black,

Please disregard the letter I sent earlier today. I needed to make a couple of date corrections.

--

Shannon Grimes, Superintendent  
M.Ed.

ASTEC Schools  
2401 NW 23rd Suite 39A  
Oklahoma City, OK 73107  
(405)947-6272  
(580)791-1967  
[www.astec-k12.ok.us](http://www.astec-k12.ok.us)

"The mission of ASTEC Charter Schools is to empower and inspire learners to their highest potential."

\*This message (including any attachments) is confidential and/or privileged and subject to state and federal law. The message may also contain health and/or confidential information. It is to be used by the intended recipient(s) only and is not to be copied or forwarded without permission of the ASTEC CEO.

If you have received this transmission by mistake, please notify the sender by reply Email and delete this message and any attachments from your system. Any unauthorized use or dissemination of this message in whole or in part is strictly prohibited and may be punishable by law.



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

January 12, 2021

Shannon Grimes, Superintendent  
Astec Charters (E004) Public School  
2401 NW 23 Street, Ste 39A  
Oklahoma City, Oklahoma, 73107-2450

Dear Superintendent,

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

Our records indicate that Astec Charters (E004) Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$5,302.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Astec Charters (E004) Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Astec Charters (E004) Public School (55-G004)

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<p>1 Article Addressed to:</p> <p><b>Shannon Grimes, Superintendent</b>  <b>Astec Charters (E004)</b>  <b>2401 NW 23 Street, Ste 39A</b>  <b>Oklahoma City OK 73107-2450</b></p>		<p>B. Received by (Printed Name) <b>S. Grimes</b></p> <p>C. Date of Delivery <b>1-19-21</b></p>	
<p>2 Article Number (Transfer from service label)</p> <p><b>7017 1000 0000 9475 8357</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>9590 9402 5524 9249 9476 00</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>	

1/14/2021

**FY20 OCAS Data Certification - Astec Charter**

Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Thu 1/14/2021 10:57 AM

To: ASTEC Superintendent &lt;supt@astec-k12.com&gt;

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


Our records indicate that Astec Charters Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$5,302.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Astec Charters (E004) Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Blackwell Public Schools

Office of the Superintendent

201 E Blackwell Ave Blackwell, Oklahoma 74631 Phone (580) 363-2570 Fax (580) 363-5513

1-14-2020

Dear Oklahoma State Board of Education,

I am asking you today to grant Blackwell Public Schools a waiver for the penalty that is being assessed for not certifying our district's income and expenditure data report by 9-30-20. OCAS certified the data on 9-30-20 and I certified it on 10-1-20. Being a first year superintendent I apparently made an error by certifying the report a day late. Also, I was not given superintendent's rights for the SSO until the end of September. I communicated multiple times with our RAO, Brent Antwine, about the frustration I was having with the SDE not granting me superintendent rights to SSO. He was very cooperative and stated many times that it was out of SDE's control and another state office had to grant the rights. In the future I will make every effort possible to make sure this doesn't happen again.

Thank you,


Shawn Haskins  
Superintendent  
Blackwell Public Schools

**[EXTERNAL] Re: FY20 OCAS Data Certification - Blackwell**

Shawn Haskins <shaskins@blackwell.k12.ok.us>

Thu 1/14/2021 1:26 PM

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

 1 attachments (258 KB)

OCAS penalty waiver.pdf;

Kathy, I sent an email earlier with the penalty waiver letter but I don't see it in my sent folder so I am sending it again. Please let me know when you receive it please.

Thanks  
Shawn Haskins  
Superintendent  
Blackwell Public Schools.

On Wed, Jan 13, 2021 at 5:07 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

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

Our records indicate that Blackwell Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$3,894.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Blackwell Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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



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

January 12, 2021

Shawn Haskins, Superintendent  
Blackwell Public School  
201 East Blackwell Avenue  
Blackwell, Oklahoma, 74631-2909

Dear Superintendent,

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

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Blackwell Public School (36-1045)

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1. Article Addressed to:  <b>Shawn Haskins, Superintendent Blackwell Public School 201 East Blackwell Avenue Blackwell OK 74631-2909</b>		B. Received by (Printed Name) <i>S. Haskins</i>	
		C. Date of Delivery <i>01/19/21</i>	
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
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**FY20 OCAS Data Certification - Blackwell**

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

Wed 1/13/2021 5:06 PM

To: shaskins@blackwell.k12.ok.us <shaskins@blackwell.k12.ok.us>

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


Our records indicate that Blackwell Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$3,894.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Blackwell Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



**BBPS**

Broken Bow Public Schools  
108 West Fifth Street  
Broken Bow, Oklahoma 74728  
Office: 580-584-3306 Fax: 580-584-9482

January 21, 2021

Oklahoma State Department of Education  
Attn: Katherine Black  
2500 North Lincoln Boulevard  
Oklahoma City, OK 73105-4599

Board of Education Members:

Recently I was notified by the Oklahoma State Department of Education that the Broken Bow District did not certify the district's income and expenditure data until October 1, 2020. The data submission deadline for superintendents of school districts across the state to certify was the prior day, September 30<sup>th</sup>.

Looking back and working with both my encumbrance clerk and payroll/treasurer, we were able to conclude that the district began making corrections to OCAS data reporting errors several weeks prior to the certification date. This process is a back and forth procedure between the school district and the OCAS data personnel team. We submit our data, they review and return with errors needing to be corrected, we make corrections and resubmit, and the process continues until we receive word from OCAS stating "Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records."

The district received an email notification from OCAS on Wednesday, September 30, 2020 that we could now certify. This email notification arrived after regular business hours on the final day for submission. (See attachment) Upon arriving to work the next day, October 1<sup>st</sup>, we immediately certified.

Please know that we have never missed a deadline in the past when certifying our OCAS data. Punctuality is important to us as I know it is to you, too. We will continue to work on meeting all deadlines in the future.

I'd ask that you take into consideration this request to waive the penalty assessed in the amount of \$4,846.00.

Sincerely,


Carla Ellisor, Supt.

[EXTERNAL]

Carla Ellisor <CEllisor@bbisd.org>

Thu 1/21/2021 12:07 PM

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

 1 attachments (106 KB)

(OCAS) Request for Waiver Letter.pdf;

Here is Broken Bow's request for waiver letter.  
If you need any other information, please let me know.

Thank you and the board in advance for considering this request.

Carla

**S Jones**

---

**From:** S Jones  
**Sent:** Thursday, October 01, 2020 8:54 AM  
**To:** Carla Ellisor  
**Subject:** FW: FY20 OCAS Certified Data on 9-30-2020-Broken Bow (48I074)

---

**From:** Elaine Schein [<mailto:Elaine.Schein@sde.ok.gov>]  
**Sent:** Wednesday, September 30, 2020 4:16 PM  
**To:** S Jones  
**Subject:** FY20 OCAS Certified Data on 9-30-2020-Broken Bow (48I074)

Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records.

**If changes are made to the District information, updated reports must be submitted to the SDE.** No changes can be made by the District or the SDE after December 1, 2020. The District financial information will be posted on the SDE Transparency Site.

**Please print the following for your records. These have your beginning balances for FY21.**

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

Respectfully,

**Elaine V. Schein**  
Financial Specialist of Financial Accounting, OCAS and Auditing  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Suite 4-20  
Oklahoma City, OK 73105  
Office: (405) 521-3197  
[Elaine.Schein@sde.ok.gov](mailto:Elaine.Schein@sde.ok.gov)



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

January 12, 2021

Carla Ellisor, Superintendent  
Broken Bow Public School  
108 West Fifth Street  
Broken Bow, Oklahoma, 74728-2912

Dear Superintendent,

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

Our records indicate that Broken Bow Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$4,846.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Broken Bow Public School submit a letter by **January 29, 2021** 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

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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Broken Bow Public School (48-1074)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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<p>1. Article Addressed to:</p> <p><b>Carla Ellison, Superintendent Broken Bow Public School 108 West Fifth Street Broken Bow OK 74728-2912</b></p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery</p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>	<p>7017 1000 0000 9475 8319</p>		
<p>PS Form 3811, August 2001</p>		<p>Domestic Return Receipt</p>	
		<p>102595-02-M-1540</p>	

\* \* \* Communication Result Report ( Jan. 14. 2021 10:33AM ) \* \* \*

1) Oklahoma State Dept. of Edu  
2)

Date/Time: Jan. 14. 2021 10:32AM

File No. Mode	Destination	Pg(s)	Result	Page Not Sent
4100 Memory TX	15805849482	P. 1	OK	

Reason for error  
 E. 1) Hang up or line fail  
 E. 3) No answer  
 E. 5) Exceeded max. E-mail size

E. 2) Busy  
 E. 4) No facsimile connection  
 E. 6) Destination does not support IP-Fax



JOY HOPMEISTER  
 STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
 OKLAHOMA STATE DEPARTMENT OF EDUCATION

January 12, 2021

Carla Ellisor, Superintendent  
 Broken Bow Public School  
 108 West Fifth Street  
 Broken Bow, Oklahoma, 74728-2912

Dear Superintendent,

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

Our records indicate that Broken Bow Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$4,846.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Broken Bow Public School submit a letter by January 29, 2021 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)

Katherine Black, Executive Director  
 Financial Accounting/OCAS/Audits

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA CITY, OK 73105-4599  
 PHONE: (405) 521-3301 • FAX: (405) 521-6205 • [SDE.OK.GOV](http://SDE.OK.GOV) • [JOY.HOPMEISTER@SDE.OK.GOV](mailto:JOY.HOPMEISTER@SDE.OK.GOV)

## Your message couldn't be delivered

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Thu 1/14/2021 10:23 AM

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



## Your message couldn't be delivered

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**FY20 OCAS Data Certification - Broken Bow**

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

Thu 1/14/2021 10:22 AM

To: cjellisor@bbisd.org <cjellisor@bbisd.org>; sjones@bbisd.org <sjones@bbisd.org>

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


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It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Broken Bow Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**FY20 OCAS Data Certification - Broken Bow**

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

Thu 1/14/2021 10:21 AM

To: cjellisor@bbisd.org <cjellisor@bbisd.org>

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


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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**[EXTERNAL] Waiver Request**

Chad Hance <chad.hance@cachepps.org>

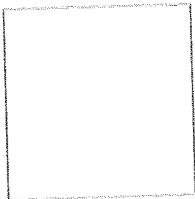
Thu 1/14/2021 8:40 AM

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

Mrs. Black

I respectfully request a waiver for the OCAS certification penalty. I have been made aware that we certified our data on October 1st, 2020 and missed the September 30th deadline. This has been the first time that we have missed that deadline and we realize we need to be more vigilant in ensuring we certify that data prior to the deadline. We apologize for the oversight and have taken steps to ensure this oversight will not happen again. Thank you for your consideration.

Respectfully,

--  


Chad Hance  
Superintendent  
Cache Public Schools  
*WHAT STARTS HERE CHANGES THE WORLD*

“The mediocre teacher tells. The good teacher explains. The superior teacher demonstrates. The great teacher inspires.”

— **William Arthur Ward**



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

January 12, 2021

Chad Hance, Superintendent  
Cache Public School  
102 East H Ave  
Cache, Oklahoma, 73527-9230

Dear Superintendent,

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

Our records indicate that Cache Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$5,069.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Cache Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits


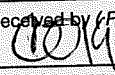
CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Cache Public School (16-I001)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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<p>1. Article Addressed to:</p> <p><b>Chad Hance, Superintendent</b>  <b>Cache Public School</b>  <b>102 East H Ave</b>  <b>Cache OK 73527-9230</b></p>		<p>B. Received by (Printed Name)  </p>	<p>C. Date of Delivery  1/19/21</p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number  (Transfer from service label)</p>		<p>7019 1640 0000 6585 9038</p>	
<p>PS Form 3811, August 2001</p>		<p>Domestic Return Receipt</p>	
		<p>102595-02-M-1540</p>	

Read: [EXTERNAL] Read: FY20 OCAS Data Certification - Cache

Chad Hance <chad.hance@cachepps.org>

Wed 1/13/2021 4:42 PM

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

Your message

To: Chad Hance

Subject: FY20 OCAS Data Certification - Cache

Sent: 1/13/21, 4:22:56 PM CST

was read on 1/13/21, 4:42:33 PM CST

**FY20 OCAS Data Certification - Cache**

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

Wed 1/13/2021 4:23 PM

To: chad.hance@cacheps.org <chad.hance@cacheps.org>

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


Our records indicate that Cache Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$5,069.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Cache Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

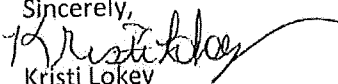
Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

— CARLTON LANDING —  
**ACADEMY**  
— CHARTER SCHOOL —

Boulevard 10, Unit A  
Carlton Landing, OK 74432  
**School Office 918-452-3572**

To whom it may concern:

I am requesting a waiver for not meeting the September 30, 2020, deadline for Carlton Landing Academy's income and expenditure data. It was a deficiency on my part, and I will be diligent in certifying in a timely matter in the future.

Sincerely,  
  
Kristi Lokey  
Head of School



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

January 12, 2021

Kristi Lkey, Superintendent  
Carlton Academy - Canadian Charter Public School  
10 Boulevard, Unit A  
Carlton Landing, Oklahoma, 74432-3676

Dear Superintendent,

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

Our records indicate that Carlton Academy - Canadian Charter Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$379.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Carlton Academy - Canadian Charter Public School submit a letter by **January 29, 2021** 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

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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Carlton Academy - Canadian Charter Public School (61-E020)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY															
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p><b>Kristi Lkey, Superintendent</b>  <b>Carlton Academy - Canadian Charter</b>  <b>10 Boulevard, Unit A</b>  <b>Carlton Landing OK 74432-3676</b></p>		<p>A. Signature  <b>X</b> <i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p>															
		<p>B. Received by (Printed Name) <b>Kristi Lkey</b> C. Date of Delivery <b>1-19-2021</b></p>															
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes          If YES, enter delivery address below: <input type="checkbox"/> No</p>															
<p>2. Article Number (Transfer from service label)</p> <p><b>7019 1640 0000 6585 9342</b></p>		<p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td></td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Insured Mail	
<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®																
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™																
<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery																
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise																
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™																
<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery																
<input type="checkbox"/> Insured Mail																	
<p>9590 9402 5524 9249 9475 63</p>		<p>Restricted Delivery</p>															
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>															

**FY20 OCAS Data Certification - Carlton Academy**

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

Thu 1/14/2021 11:15 AM

To: aboling <aboling@carltonlandingacademy.org>; klokey@carltonlandingacademy.org  
<klokey@carltonlandingacademy.org>

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


Our records indicate that Carlton Academy - Canadian Charter Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$379.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Carlton Academy - Canadian Charter Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# Carney Public Schools

**Brian Keith, Superintendent**

P.O. Box 240, Carney, OK 74832

Office: (405) 865-2344, Fax: (405) 865-2345

[www.carney.k12.ok.us](http://www.carney.k12.ok.us)



Home of the Bulldogs!

January 14, 2021

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

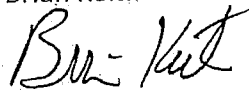
Dear Honorable Oklahoma State Board of Education:

I am requesting a waiver for the penalty of \$882.00 for violating OAC 210:25-5-4 by not certifying our district's revenue and expenditure data on OCAS by September 30.

Our data was certified by the OCAS staff on September 30<sup>th</sup> at 3:30 p.m. I drive an afternoon bus route and do not get back to the school until after 5:00 p.m. I certified the report on October 1, at 8:31 a.m.

Moving forward, I will not leave on a bus route, or for any other reason on September 30<sup>th</sup> until I certify the OCAS data.

Thank you for your consideration,  
Brian Keith

  
Superintendent



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

January 12, 2021

Brian Keith, Superintendent  
Carney Public School  
Post Office Box 240  
Carney, Oklahoma, 74832-0240

Dear Superintendent,

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

Our records indicate that Carney Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$866.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Carney Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDI

2027 1000 0000 9475 8111

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For delivery information, visit our website at <a href="http://www.usps.com">www.usps.com</a> ®.	
OFFICIAL USE	
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<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Carney
Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	Sept 30

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

Carney Public School (41-I105)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature  <input checked="" type="checkbox"/> Agent  <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Brian Keith, Superintendent  Carney Public School  Post Office Box 240  Carney OK 74832-0240</b></p>		<p>B. Received by (Printed Name)  <i>Sackie Graham</i></p>	<p>C. Date of Delivery  <i>1-20-01</i></p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number  (Transfer from service label)</p>		<p>7017 1000 0000 9475 8111</p>	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Carney**

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

Wed 1/13/2021 5:29 PM

To: Brian Keith <bkeith@carney.k12.ok.us>

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


Our records indicate that Carney Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$866.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Carney Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



## *Cement Public Schools*

**David Davidson**

Superintendent

P.O. Box 60, Cement, OK 73017

ddavidson@cement.k12.ok.us

Ph. 405-489-3216 Fax 405-489-3219

January 14, 2021

RE: Income and Expenditure Data Waiver

To the Oklahoma State Board of Education;

Regarding the Oklahoma Cost Accounting System income and expenditure data that was to be certified by September 1 of this year, an oversight was committed by the administration of Cement Public Schools and the data was not certified until October 1. The data had been uploaded, but we failed to meet the deadline on the certification of that data. I deeply regret this mistake being made and hereby request a waiver from the State Board of Education with the assurance that every effort will be made to keep this from happening in the future. Please don't hesitate to contact me if I can be of any further assistance in this matter.

Sincerely yours,

David Davidson

**Fwd: [EXTERNAL] Cement Schools**

David Davidson &lt;ddavidson@cement.k12.ok.us&gt;

Thu 1/14/2021 1:37 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

1 attachments (263 KB)

Waiver.pdf;

Ms. Black,

Thank you for bringing this problem to our attention and for helping us to get it resolved. As you suggested I have written a letter to the State Board requesting a waiver for this oversight on my part. If there is anything further that you need from me, please don't hesitate to contact me.

dd

David Davidson

Superintendent

Cement Public Schools

Begin forwarded message:

**From:** Shelley Pelzer <spelzer@cement.k12.ok.us>**Date:** January 14, 2021 at 10:51:11 AM CST**To:** ddavidson@cement.k12.ok.us**Subject:** FW: [EXTERNAL] Cement Schools**From:** Katherine Black <Katherine.Black@sde.ok.gov>**Sent:** Thursday, January 14, 2021 10:19 AM**To:** Shelley Pelzer <spelzer@cement.k12.ok.us>**Subject:** Re: [EXTERNAL] Cement Schools

I would recommend asking for a waiver and stating every effort will be made to keep this from happening in the future.

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo**From:** Shelley Pelzer <spelzer@cement.k12.ok.us>**Sent:** Thursday, January 14, 2021 9:58 AM**To:** Katherine Black <Katherine.Black@sde.ok.gov>**Subject:** RE: [EXTERNAL] Cement Schools

Ok I'm assuming that was an oversight on his part what do we do to rectify the problem ?


**From:** Katherine Black <Katherine.Black@sde.ok.gov>**Sent:** Thursday, January 14, 2021 9:57 AM**To:** Shelley Pelzer <spelzer@cement.k12.ok.us>**Subject:** Re: [EXTERNAL] Cement Schools

The data was locked on September 1 but was not certified by the superintendent by September 30. Here is the upload history.

DistrictName	UploadType	ErrorsExisted	ErrorCount	DateUploaded	Locked	LockedDate	UnlockedDate	CertifiedByOcas	CertifiedByOcasDate	CertifiedBySuperintendent
CEMENT	Exp	1	1	8/12/2020 13:35	FALSE	1/1/1900 0:00	8/12/2020 13:35	FALSE	1/1/1900 0:00	FALSE
CEMENT	Exp	0	0	8/12/2020 16:06	FALSE	1/1/1900 0:00	1/1/1900 0:00	FALSE	1/1/1900 0:00	FALSE
CEMENT	Exp	0	0	8/13/2020 14:44	FALSE	1/1/1900 0:00	1/1/1900 0:00	FALSE	1/1/1900 0:00	FALSE
CEMENT	Exp	0	0	8/14/2020 12:08	FALSE	1/1/1900 0:00	1/1/1900 0:00	FALSE	1/1/1900 0:00	FALSE
CEMENT	Exp	1	940	8/17/2020 15:06	FALSE	1/1/1900 0:00	8/17/2020 15:06	FALSE	1/1/1900 0:00	FALSE
CEMENT	Exp	0	0	8/17/2020 15:07	FALSE	9/1/2020 8:55	9/18/2020 11:37	FALSE	1/1/1900 0:00	FALSE

1/14/2021

Mail - Katherine Black - Outlook

2500 North Lincoln Boulevard, Suite 4-20  
Oklahoma City, OK 73105  
Office: (405) 522-0275  
 A picture containing object Oklahoma Education logo

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**From:** Shelley Pelzer <[spelzer@cement.k12.ok.us](mailto:spelzer@cement.k12.ok.us)>  
**Sent:** Thursday, January 14, 2021 8:49 AM  
**To:** Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>  
**Subject:** [EXTERNAL] Cement Schools

Re: Cement Schools 08-1160 OCAS

Per ADPC I show that the OCAS data for Cement Public Schools was locked on September 1<sup>st</sup> at 9:00 am .

Thanks  
Shelley



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

January 12, 2021

David Davidson, Superintendent  
Cement Public School  
Post Office Box 60  
Cement, Oklahoma, 73017-0060

Dear Superintendent,

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

Our records indicate that Cement Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$808.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Cement Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
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Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Cement Public School (08-1160)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X <i>[Signature]</i></p>	
<p>1. Article Addressed to:</p> <p><b>David Davidson, Superintendent</b>  <b>Cement Public School</b>  <b>Post Office Box 60</b>  <b>Cement OK 73017-0060</b></p>		<p>B. Received by (Printed Name) <i>Shirley R. R. R.</i> C. Date of Delivery <i>1-20-21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>		<p>7019 1640 0000 6585 897L</p>	
<p>PS Form 3811, August 2001</p>		<p>Domestic Return Receipt 102595-02-M-1540</p>	

## FY20 OCAS Data Certification - Cement

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

Wed 1/13/2021 4:05 PM

To: ddavidson@cement.k12.ok.us <ddavidson@cement.k12.ok.us>

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


Our records indicate that Cement Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$808.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Cement Public School submit a letter by **January 29, 2021** 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)

Respectfully,

### Katherine Black

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

 A picture containing object Oklahoma Education logo

### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



Melody Toma  
Superintendent

Chandler Public Schools  
901 South CHS Street  
Chandler, OK 74834

January 15, 2020

Central Office  
Superintendent/Administration  
(405) 258-1450 Phone  
(405) 258-2657 Fax

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

High School  
(405) 258-1269 Phone  
(405) 258-0071 Fax

Members of the State Board of Education:

Media Center  
(405) 258-0397 Phone  
(405) 240-5715 Fax

On behalf of Chandler Public Schools, I am requesting a waiver from the penalty assessed in accordance with OAC 210:25-5-4, which includes the following:

Junior High  
(405) 258-0183 Phone  
(405) 258-1850 Fax

*"The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and locked on or before September 1 of the applicable year. For purposes of the OCAS system, "locked" means that the data submitted has passed the system's initial edit checks and the district has finalized the submission. To assure the validity and accuracy of financial reporting and accounting, between September 1 and September 30 of each year, school districts and charter schools shall have the opportunity to review and make corrections to the data submitted. By September 30, the data submission shall be certified by the district superintendent or head of charter school. If the school district or charter school does not report any inaccuracies by September 30, the State Department of Education will rely on the data submitted and certified by the school district or charter school to be complete and closed."*

Park Road Elementary  
(405) 258-1828 Phone  
(405) 258-1163 Fax

East Side Elementary  
(405) 258-1872 Phone  
(405) 240-5717 Fax

My request is based on the following: Our data was uploaded and locked on July 22, 2020 which was before the September 1 deadline. Iona Martin, Financial Specialist in the Financial Accounting/OCAS section of the State Department of Education emailed Kristy Cunningham, Financial Clerk for Chandler Public Schools on August 26, 2020 stating *"Since we are so close to the September 1 deadline, our office is not opening district's data until September 3, 2020."* This was in response to Mrs. Cunningham's request to have Ms. Martin unlock our data so that we could re-upload corrected data from the initial upload. On September 3<sup>rd</sup> and September 4<sup>th</sup>, Mrs. Cunningham emailed requests asking that our data be unlocked so she could upload the corrected data. On both occasions, Iona Martin did not respond to her emails. Eventually, the program was unlocked and Mrs. Cunningham uploaded the corrected data on September 14, 2020. September 29<sup>th</sup>, 2020 at 7:17 a.m., Iona Martin with the SDE emailed *"I have completed a review of the district's latest FY2020 Revenue and Expenditure data submission. The following still need to be addressed....."*. On that very day, September 29, 2020, corrections were made and data was uploaded and locked at 11:46:54 a.m..



Melody Toma  
Superintendent

Chandler Public Schools  
901 South CHS Street  
Chandler, OK 74834

Central Office  
Superintendent/Administration  
(405) 258-1450 Phone  
(405) 258-2657 Fax

High School  
(405) 258-1269 Phone  
(405) 258-0071 Fax

Media Center  
(405) 258-0397 Phone  
(405) 240-5715 Fax

Junior High  
(405) 258-0183 Phone  
(405) 258-1850 Fax

Park Road Elementary  
(405) 258-1828 Phone  
(405) 258-1163 Fax

East Side Elementary  
(405) 258-1872 Phone  
(405) 240-5717 Fax

September 30<sup>th</sup>, State Superintendent Hofmeister reminded all superintendent's during her 1:00 p.m. zoom meeting that all Income and Expenditure data must be uploaded, locked and certified by 5:00 p.m. that day. At that point I asked Mrs. Cunningham if our data was locked. She responded yes it was and that it was ready for me to certify; however, at that time there was no "Certify" button available. After the zoom call ended, I tried to certify our data and the button was still not available. Before leaving the office for the day, Mrs. Cunningham and myself once again checked to see if we were able to certify our data and still no "Certify" button. Our Central office hours are 7:30 a.m. to 4:00 p.m.

On October 1, 2020, Mrs. Cunningham checked her email at 7:30 a.m. and saw that she had received an email from Elaine Schein with the SDE at 4:09 pm on September 30, 2020 that stated *"Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records."* At 7:35:32 a.m., the certify button was available and I certified our data.

I emailed my accreditation officer, LeGay Riggs that morning to inform her that the "Certify" button was not available on September 30<sup>th</sup> and I had certified the data immediately that morning, October 1, 2020, knowing that this was past the September 30, 2020 deadline. She informed me that she would forward my email on to Katherine Black, Executive Director of Financial Accounting, OCAS and Auditing with the State Department of Education.

Chandler Public Schools made every effort to have our Income and Expenditure Data uploaded, locked and certified by the September deadline. Documentation of emails and upload OCAS times are attached for proof of our effort.

Respectfully,

Melody Toma  
Superintendent  
Chandler Public Schools

Be sure to check out the OCAS forum. Ask questions and get answers to your OCAS questions. ☒

Be sure to "Lock Your Uploads" after you upload both expenditure and revenue files without errors. ☒



## Oklahoma Cost Accounting System

[Contact Support](#) [Return to SS02](#)

UserName: melodytoma, UserID: 5997

Melody Toma (DistrictSuperintendent)

[Home](#) [Your District Page](#) [Forum](#) [District Reports](#) [District Tools](#) [District Impact Aid Letter](#)

### Chandler District OCAS Page

Chandler Year: 2020 41 I001

Your submissions are now locked and awaiting review by OCAS. ☒

Current Fiscal Year: 2020 • County: 41 • District: I001

You have locked your uploads. They are now awaiting OCAS review.

[Expenditure Upload](#) [Revenue Upload](#) [Estimate Of Needs](#)

No Estimate of Needs records found for this district.



Upload File: [Choose File](#) No file chosen

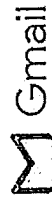
[Upload Estimate Of Needs File](#)

No files uploaded

[Add New Estimate Of Needs Record](#)

Access Level: DistrictSuperintendent

OCAS



Kristy Cunningham <kristy.cunningham@chandlerions.org>

OSDE: FY 20 OCAS Review for Chandler Schools (41 I 001)

1 message

Iona Martin <iona.Martin@sde.ok.gov>

To: 'melody.toma@chandlerions.org' <melody.toma@chandlerions.org>, Kristy Cunningham <kristy.cunningham@chandlerions.org>

Mon, Aug 24, 2020 at 3:17 PM

I have completed a review of the district's FY 2020 Revenue and Expenditure data submission. There are a few areas that need to be addressed.

**FY 20 Beginning Fund Balance Match FY 19 Ending Fund Balance -**

The balances do not match in the General Fund (11). See below:

General (11)	OCAS
FY19 Ending Fund Balance	\$ 1,737,968.11
Begin (6110-Dist Rev Rpt)	\$ 1,739,154.97

**OCAS Compared to State Programs -**

Projects 331 & 332 - The amount allocated and paid to the district by State Aid does not match the amount the district has recorded in Revenue..

331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	7,528.68	7,528.68	7,227.53
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	34,144.20	34,144.20	34,445.35

Noted  
Kenny

Project 333 - The district ended FY 19 with a balance that is not identified by project code in FY 20.

**Child Nutrition Program -**

The FY 2019 ending balances do not match the balances brought forward using project identity, source 6110 and program 700 in the FY 2020 Revenue.

The district's last FY 2019 data submission showed balances in the following fund/project areas:

Fund	Project	Balance
22	000	\$ 66,817.02
22	385	\$ 281.44

22 764 \$ 282.80

The district's FY 2020 Revenue report shows the following balance carried forward under Source 6110, Program 700.

22 000 \$ 67,381.26 - are you saying this is a problem or just verifying  
66817.02 385-281.44 764.-282.80  
This must be corrected.

Fund 22, Projects 385 and 764, Program 700 - The district ended FY 20 with a negative balance in these fund/project/program areas.

Food/Milk for Students, Function 3150 - The district does not have any expenditures coded to this function. This must be corrected. -outsource to appear

Adult Meals - The district reported revenue (source 1730) received but did not report any expenditures. (function 3155) -outsource to appear

A La Carte - The district reported expenditures (function 3110) but did not record any revenue (source 1720) - outsource to appear  
was backwards 3,713.007 20-22-000-3110-630-700-000-000-120

Reports - District must review the following reports before data is locked and certified.

Special Education MOE - District must maintain 100% or more from one year to the next.

ESSA MOE - District must maintain 90% or more from one year to the next •

Excess Costs - District must meet at both Elementary and Secondary Levels

Administrative Cost

Federal Determination Letter - Does the district's expenditures match the reimbursements received from each federal program.

### OCAS Balance with Estimate of Needs in all Funds -

School districts must submit the FY 21 Estimate of Needs report or school budget to SDE's Office of Financial Accounting by October 1. This information will be submitted through the Oklahoma Cost Accounting System (OCAS) on Single Sign-On. All Estimate of Needs must be in Excel format. The superintendent of each district has access to the Estimate of Needs tab on their district page, within this tab there is a place to upload the Estimate of Needs File. The file must contain the required signatures or a separate file may be uploaded with the signatures.

Iona Martin  
Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd., Ste. 420  
Oklahoma City, OK 73105-4599



Kristy Cunningham <kristy.cunningham@chandlerlions.org>

RE: [EXTERNAL] Unlock

1 message

Wed, Aug 26, 2020 at 10:56 AM

Iona Martin <Iona.Martin@sde.ok.gov>  
To: Kristy Cunningham <kristy.cunningham@chandlerlions.org>

Since we are so close to the September 1 deadline, our office is not opening district's data until September 3. I will put you on my list.

**Iona Martin**

Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd., Ste. 420  
Oklahoma City, OK 73105-4599  
Phone: (405) 522-3272

Fax: (405) 522-3271  
Iona.Martin@sde.ok.gov



**OKLAHOMA**  
Education

From: Kristy Cunningham <kristy.cunningham@chandlerlions.org>  
Sent: Wednesday, August 26, 2020 10:53 AM  
To: Iona Martin <Iona.Martin@sde.ok.gov>  
Subject: [EXTERNAL] Unlock

Iona

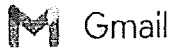
Would you please unlock our upload so we can upload again.

Thanks

--

Kristy Cunningham  
Financial Clerk  
Chandler Public Schools  
405-258-1450 x4

This email and any files transmitted with it are confidential and intended solely for the use of the individual(s) or entity to whom they are addressed. If you have received this email in error please notify the sender. This message contains confidential information and is intended only for the individual(s) named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.



Kristy Cunningham <kristy.cunningham@chandlerilions.org>

Unlock

1 message

Kristy Cunningham <kristy.cunningham@chandlerilions.org>  
To: Iona Martin <iona.martin@sde.ok.gov>

Thu, Sep 3, 2020 at 8:02 AM

Is today the day you are going to unlock so we can re-upload?

Thanks

--  
Kristy Cunningham  
Financial Clerk  
Chandler Public Schools  
405-258-1450 x4

*No response*



Kristy Cunningham <kristy.cunningham@chandlerfions.org>

---

Unlock

1 message

---

Kristy Cunningham <kristy.cunningham@chandlerfions.org>  
To: Iona Martin <iona.martin@sde.ok.gov>

Fri, Sep 4, 2020 at 7:23 AM

Iona

I emailed you yesterday about unlocking our OCAS so we can re-upload but never heard back. You had said that you were going to start unlocking yesterday (September 3) but ours is still locked. Are you going to unlock or will it be next week?

Thanks

--

Kristy Cunningham  
Financial Clerk  
Chandler Public Schools  
405-258-1450 x4

*No response from sde*



Kristy Cunningham <kristy.cunningham@chandlerions.org>

Fwd:  
1 message

Mon, Sep 14, 2020 at 8:12 AM

Kristy Cunningham <kristy.cunningham@chandlerions.org>  
To: Iona Martin <iona.martin@sde.ok.gov>

We have reuploaded our files

----- Forwarded message -----  
From: <coplethskyocera@gmail.com>  
Date: Mon, Sep 14, 2020 at 8:10 AM  
Subject:  
To: <kristy.cunningham@chandlerions.org>

-----  
TASKalfa 6551ci  
[00:17:c8:4a:6f:1b]  
-----

--  
Kristy Cunningham  
Financial Clerk  
Chandler Public Schools  
405-258-1450 x4

-----  
 doc07745720200914081305.pdf  
236K

no response from  
SDE



Kristy Cunningham &lt;kristy.cunningham@chandlerlions.org&gt;

## OSDE: Second FY 20 OCAS Review for Chandler Schools (411001)

1 message

Tue, Sep 29, 2020 at 7:17 AM

Iona Martin &lt;iona.Martin@sde.ok.gov&gt;

To: "melody.toma@chandlerlions.org" &lt;melody.toma@chandlerlions.org&gt;, Kristy Cunningham &lt;kristy.cunningham@chandlerlions.org&gt;

I have completed a review of the district's latest FY 2020 Revenue and Expenditure data submission. The following still need to be addressed.

## OCAS Compared to State Allocated Programs –

The highlighted FY 19 balance is not identified in FY 20 Revenue

	State Allocated Prgrms	20' 6110	Allocations	OCAS Exp	Difference	Result
333	State Textook	\$ 19,373.10	\$ 54,822.93	\$ 52,734.59	\$ 21,461.44	Carryover 21' ?

## Child Nutrition Program –

Food/Milk for Students, Function 3150 – Expenditures coded to Function 3120, Object 570 should be coded to Function 3140.

Reports – District must review the following reports before data is locked and certified.

Special Education MOE – District must maintain 100% or more from one year to the next.

ESSA MOE – District must maintain 90% or more from one year to the next

Excess Costs – District must meet at both Elementary and Secondary Levels

Administrative Cost

Federal Determination Letter – Does the district's expenditures match the reimbursements received from each federal program.

## OCAS Balance with Estimate of Needs in all Funds –

School districts must submit the FY 21 Estimate of Needs report or school budget to SDE's Office of Financial Accounting by October 1. This information will be submitted through the Oklahoma Cost Accounting System (OCAS) on Single Sign-On. All Estimate of Needs must be in Excel format. The superintendent of each district has access to the Estimate of Needs tab on their district page, within this tab there is a place to upload the Estimate of Needs File. The file must contain the required signatures or a separate file may be uploaded with the signatures.

The district's records are now unlocked. Please take the appropriate action and respond to this office by Tuesday, September 29. If you have any questions regarding any of the items above do not hesitate to call me. Thank you for your time and attention to this important process.

Iona Martin

Financial Specialist

Financial Accounting / OCAS

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Ste. 420

Oklahoma City, OK 73105-4599

Phone: (405) 522-3272

Fax: (405) 522-3271

Iona.Martin@sde.ok.gov

OKLAHOMA  
Education

County: 41 LINCOLN  
District: 1001 CHANDLER

Oklahoma State Department of Education  
2020-- OCAS -- Review Sheet

10/1/2020 8:20:56 AM

Uploaded By: Melody Toma

Email: melody.toma@chandlerilions.org

Upload Date: 10/1/2020 7:35:32 AM

Locked Date: 9/29/2020 11:46:54 AM

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

No Function 4200 or 4600 totals found in fund 11

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

2. Bond Fund	
Fund 30 Totals (Expenditure)	\$282,853.64
Fund 41 Totals (Expenditure)	\$1,505,000.00
Fund 41 (Revenue)	\$1,555,457.37

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

OCAS DETAILS

SPR DETAILS

41 LINCOLN

1001 CHANDLER

Enc: \$0.00 Warrants: \$136,393.56

110 Regular Certified Salaries	\$111,744.96	151146: TOMA, MELODY	110 Base Salary	\$136,394.00
115 Salary in Lieu of Other Fringe Benefits for Certified Staff	\$1,530.75	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School		\$111,745.00
196 Automobiles, Automobile Allowance, Cell Phones and Travel Stipend	\$6,000.00	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP	\$7,264.00
197 Professional Dues	\$405.00	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	214 Fringe Life Ins-CP	\$36.00
213 Health and Accident Insurance - Certified Personnel	\$7,264.80	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251 Fringe Retirement-DP-CP	\$8,002.00
214 Life Insurance - Certified Personnel	\$36.00	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	115 Salary in lieu of Fringe	\$1,531.00
251 Retirement - District-Paid - Certified Personnel	\$8,001.52	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	116 TRS Offset Credit	\$1,411.00
116 TRS Offset for Certified Staff	\$1,410.53	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	196 Automobiles/Auto Allowance/Cell Phones/Travel Stipend	\$6,000.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	197 Professional Dues	\$405.00

4. Source 6200 - Balance must be zero (Revenue Report or Revenue Check Report).

6200 Balance equals Zero

5. Compare fund transfer (Function 5200) to return of assets (Sources 5120-5190). The totals must balance or the district must document the reason(s) for the discrepancy (Revenue and Expenditure Reports or Revenue Check Report).

5. Fund transfer Comparison		Sources 5120-5190	\$8,370.00
Function 5200 Expenditure	\$8,370.00	Revenue	

6. Check beginning fund balance for all funds (Source 6100) (Revenue Check Report).



Kristy Cunningham &lt;kristy.cunningham@chandlerlions.org&gt;

**FY20 OCAS Certified Data on 9-30-2020-Chandler District (411001)**

1 message

Elaine Schein &lt;Elaine.Schein@sde.ok.gov&gt;

To: "kristy.cunningham@chandlerlions.org" &lt;kristy.cunningham@chandlerlions.org&gt;

Wed, Sep 30, 2020 at 4:09 PM

Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records.

If changes are made to the District information, updated reports must be submitted to the SDE. No changes can be made by the District or the SDE after December 1, 2020. The District financial information will be posted on the SDE Transparency Site.

Please print the following for your records. These have your beginning balances for FY21.

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

*Toma checked at 2:00*  
*Checked again right before we left*  
*Checked at 1:30 while Toma was on zoom with SDE and it wasn't there*  
*Certified at 7:30 am 10/1/20*

Respectfully,

*Never heard anything from Toma on any emails*

Uploaded By: Melody Toma

Email: melody.toma@chandlerlions.org

Upload Date: 10/1/2020 7:35:32 AM

Locked Date: 9/29/2020 11:46:54 AM

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

No Function 4200 or 4600 totals found in fund 11

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

2. Bond Fund	
Fund 30 Totals (Expenditure)	\$282,853.64
Fund 41 Totals (Expenditure)	\$1,505,000.00
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3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report).

OCAS DETAILS

SPR DETAILS

41 LINCOLN

1001 CHANDLER

Enc: \$0.00 Warrants: \$136,393.56

110 Regular Certified Salaries	\$111,744.96	151146: TOMA, MELODY	110 Base Salary	\$136,394.00
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197 Professional Dues	\$405.00	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	214 Fringe Life Ins-CP	\$36.00
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5. Fund transfer Comparison		Sources 5120-5190	\$8,370.00
Function 5200 Expenditure	\$8,370.00	Revenue	

6. Check beginning fund balance for all funds (Source 6100) (Revenue Check Report).



Melody Toma &lt;melody.toma@chandlerlions.org&gt;

---

**Re: [EXTERNAL] Re: Reminder - Deadline to Certify FY20 OCAS Data is Today**

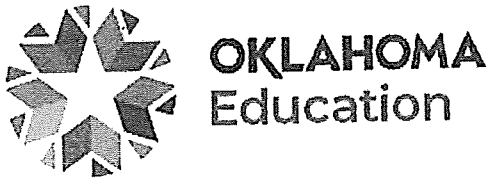
1 message

Thu, Oct 1, 2020 at 11:12 AM

**LeGay Riggs** <LeGay.Riggs@sde.ok.gov>  
To: Melody Toma <melody.toma@chandlerlions.org>

Melody,  
I have forwarded it to her. Take care and have a great day!

Thank You,  
**LeGay Riggs**  
Regional Accreditation Officer  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard  
Oklahoma City, OK 73105  
(405) 623-3605



---

**From:** Melody Toma <melody.toma@chandlerlions.org>  
**Sent:** Thursday, October 1, 2020 11:04 AM  
**To:** LeGay Riggs <LeGay.Riggs@sde.ok.gov>  
**Subject:** Re: [EXTERNAL] Re: Reminder - Deadline to Certify FY20 OCAS Data is Today

Yes, please forward it to her.

On Thu, Oct 1, 2020 at 10:59 AM LeGay Riggs <LeGay.Riggs@sde.ok.gov> wrote:

Melody,

1/14/2021

Chandler Public Schools Mail - Re: [EXTERNAL] Re: Reminder - Deadline to Certify FY20 OCAS Data is Today

Thank you for letting me know. Do you mind if I forward your email to Katherine Black in Financial Services so she will be aware of what happened?

Thank You,

**LeGay Riggs**

Regional Accreditation Officer

Oklahoma State Department of Education



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

January 12, 2021

Melody Toma, Superintendent  
Chandler Public School  
901 South CHS Street  
Chandler, Oklahoma, 74834-3451

Dear Superintendent,

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

Our records indicate that Chandler Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$3,310.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Chandler Public School submit a letter by **January 29, 2021** 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

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.

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For delivery information, visit our website at <a href="http://www.usps.com">www.usps.com</a> ®.	
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Certified Mail Fee \$	Postmark Here
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent To <u>Chandler</u> <u>9/30</u>	
Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Chandler Public School (41-I001)

## FY20 OCAS Data Certification - Chandler

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

Wed 1/13/2021 5:24 PM

To: melody.toma@chandlerlions.org <melody.toma@chandlerlions.org>

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

Our records indicate that Chandler Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$3,310.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Chandler Public School submit a letter by **January 29, 2021** 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)

Respectfully,

### Katherine Black

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

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

### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



GWYB DBP  
**CHEROKEE NATION®**  
P.O. Box 948 • Tahlequah, OK 74465-0948  
918-453-5000 • [www.cherokee.org](http://www.cherokee.org)

Office of the Chief

Chuck Hoskin Jr.  
*Principal Chief*

Bryan Warner  
*Deputy Principal Chief*

January 28, 2021

To Whom It May Concern:

We respectfully ask that the penalty assessed for the OCAS expenditure report be waived. While we acknowledge the deadline was September 1<sup>st</sup>, 2020 and that we did not certify it until October 2<sup>nd</sup>, 2020 we do have several explanations. The first being that we had 4 superintendents during the last year and much of the correspondence, including looming deadlines, between the OSDE and our school wasn't being delivered to the appropriate personnel. The other explanations being that once I was named superintendent it took several weeks for me to gain access to Single-Sign On to review the school's information because I was still listed at my previous school and because the OSDE switched vendors for that system.

Again, we respectfully request that this penalty be waived at this time.

Best Regards,

Corey Bunch

Corey Bunch  
Superintendent  
Cherokee Language Immersion School  
Office (918) 453-5153  
Cell (918) 316-0244  
[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)

**[EXTERNAL] RE: FY20 OCAS Data Certification - Cherokee Immersion Public School**

Corey Bunch <corey-bunch@cherokee.org>

Thu 1/28/2021 6:04 PM

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

Cc: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; Jeromie Hammer <jeromie-hammer@cherokee.org>

 1 attachments (229 KB)

Scan\_0002.pdf;

Hi Katherine. Please see our attached waiver request. Will you please let us know if it's approved?

Thank you so much!

-Corey

**Corey Bunch**

*Executive Director*

*Cherokee Nation Education Services*

*Office (918) 453-5153*

*Cell (918) 316-0244*

[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)

[Click here for Education Services Homepage](#)

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

**Sent:** Thursday, January 28, 2021 5:03 PM

**To:** Corey Bunch <corey-bunch@cherokee.org>

**Subject:** <EXTERNAL> Re: FY20 OCAS Data Certification - Cherokee Immersion Public School

Corey,

There is not a particular format. I would recommend that you submit the request on letterhead.

Kathy

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

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**From:** Corey Bunch <corey-bunch@cherokee.org>

**Sent:** Thursday, January 28, 2021 4:31 PM

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

**Cc:** Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; Jeromie Hammer <jeromie-hammer@cherokee.org>

**Subject:** [EXTERNAL] RE: FY20 OCAS Data Certification - Cherokee Immersion Public School

Hi Katherine. Thank you for the notice. Is there a particular format or do we just need to draft a letter?

Thank you!

**Corey Bunch**

*Executive Director*

*Cherokee Nation Education Services*

*Office (918) 453-5153*

*Cell (918) 316-0244*

[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)

[Click here for Education Services Homepage](#)

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

**Sent:** Thursday, January 28, 2021 4:18 PM

**To:** Corey Bunch <[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)>

**Cc:** Jennifer Pigeon <[Jennifer-Pigeon@cherokee.org](mailto:Jennifer-Pigeon@cherokee.org)>; Jeromie Hammer <[jeromie-hammer@cherokee.org](mailto:jeromie-hammer@cherokee.org)>

**Subject:** <EXTERNAL> Re: FY20 OCAS Data Certification - Cherokee Immersion Public School

Mr. Bunch,

Just following up with you to see if you were going to submit a waiver request. Tomorrow is the deadline and I wanted to make sure if you are going to that we receive it. If you are not going to submit a waiver request could you please let me know?

Respectfully,

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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**From:** Corey Bunch <[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)>

**Sent:** Wednesday, January 13, 2021 6:06 PM

**To:** Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>

**Cc:** Jennifer Pigeon <[Jennifer-Pigeon@cherokee.org](mailto:Jennifer-Pigeon@cherokee.org)>; Jeromie Hammer <[jeromie-hammer@cherokee.org](mailto:jeromie-hammer@cherokee.org)>

**Subject:** [EXTERNAL] RE: FY20 OCAS Data Certification - Cherokee Immersion Public School

Hi Katherine,

We will most likely submit a waiver letter. While we aren't making an excuse this was most likely due to the fact that we had 4 different superintendents within the last year and many of the emails from the OSDE staff, including the RAO, weren't getting to the appropriate person.

Thank you.

**Corey Bunch**

*Executive Director  
Cherokee Nation Education Services  
Office (918) 453-5153  
Cell (918) 316-0244  
[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)*

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**From:** Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>  
**Sent:** Wednesday, January 13, 2021 4:16 PM  
**To:** Corey Bunch <[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)>  
**Subject:** <EXTERNAL> FY20 OCAS Data Certification - Cherokee Immersion Public School

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


Our records indicate that Cherokee Immersion Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$ \$570.00. 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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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**Re: FY20 OCAS Data Certification - Cherokee Immersion Public School**

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

Thu 1/28/2021 4:17 PM

To: Corey Bunch <corey-bunch@cherokee.org>

Cc: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; Jeromie Hammer <jeromie-hammer@cherokee.org>

Mr. Bunch,

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Respectfully,

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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**Sent:** Wednesday, January 13, 2021 6:06 PM

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

**Cc:** Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; Jeromie Hammer <jeromie-hammer@cherokee.org>

**Subject:** [EXTERNAL] RE: FY20 OCAS Data Certification - Cherokee Immersion Public School

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Thank you.

**Corey Bunch**

*Executive Director*

*Cherokee Nation Education Services*

*Office (918) 453-5153*

*Cell (918) 316-0244*

[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)

**[Click here for Education Services Homepage](#)**

---

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**Sent:** Wednesday, January 13, 2021 4:16 PM

**To:** Corey Bunch <corey-bunch@cherokee.org>

**Subject:** <EXTERNAL> FY20 OCAS Data Certification - Cherokee Immersion Public School

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Respectfully,

**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Corey Bunch, Superintendent  
Cherokee Immersion Public School  
Post Office Box 948  
Tahlequah, Oklahoma, 74465-0948

Dear Superintendent,

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

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Cherokee Immersion Public School (11-T001)

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<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <i>Corey Bunch</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Corey Bunch, Superintendent Cherokee Immersion Charter School Post Office Box 948 Tahlequah OK 74465-0948</b></p>		<p>B. Received by (Printed Name) _____ C. Date of Delivery _____</p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: _____</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>2. Article Number (Transfer from service label)</p>		<p>7019 1640 0000 6585 9014</p>	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-15	

**[EXTERNAL] RE: FY20 OCAS Data Certification - Cherokee Immersion Public School**

Jeromie Hammer <jeromie-hammer@cherokee.org>

Thu 1/14/2021 8:28 AM

To: Corey Bunch <corey-bunch@cherokee.org>; Katherine Black <Katherine.Black@sde.ok.gov>

Cc: Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>

Good Morning,

Mr. Bunch, is there anything that you need me to do to help with this?

**From:** Corey Bunch <corey-bunch@cherokee.org>

**Sent:** Wednesday, January 13, 2021 6:07 PM

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

**Cc:** Jennifer Pigeon <Jennifer-Pigeon@cherokee.org>; Jeromie Hammer <jeromie-hammer@cherokee.org>

**Subject:** RE: FY20 OCAS Data Certification - Cherokee Immersion Public School

Hi Katherine,

We will most likely submit a waiver letter. While we aren't making an excuse this was most likely due to the fact that we had 4 different superintendents within the last year and many of the emails from the OSDE staff, including the RAO, weren't getting to the appropriate person.

Thank you.

**Corey Bunch**

*Executive Director*

*Cherokee Nation Education Services*

*Office (918) 453-5153*

*Cell (918) 316-0244*

[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)

**[Click here for Education Services Homepage](#)**

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

**Sent:** Wednesday, January 13, 2021 4:16 PM

**To:** Corey Bunch <[corey-bunch@cherokee.org](mailto:corey-bunch@cherokee.org)>

**Subject:** <EXTERNAL> FY20 OCAS Data Certification - Cherokee Immersion Public School

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## FY20 OCAS Data Certification - Cherokee Immersion Public School

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

Wed 1/13/2021 4:16 PM

To: corey-bunch@cherokee.org <corey-bunch@cherokee.org>

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


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Respectfully,

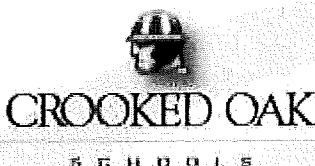
### Katherine Black

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

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### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



January 14, 2021

Mrs. Black and the OCAS Department,

We are currently seeking a waiver regarding the OCAS data submittal requirement by September 30<sup>th</sup> of the fiscal year.

We apologize our data was submitted by the deadline; however, the superintendent was unable to approve the data until October 1, 2020. One day after the deadline.

We had tried to submit the data but the information was locked and were trying to call and email our coordinator until into the evening of the deadline but did not receive a returned call or response until it was past the dead line. We have email documentation to submit should it be necessary. We would hope the Education Department would understand our issues and circumstances regarding the Covid pandemic.

Thank you for your understanding,

Bradley M. Richards

Crooked Oak Public Schools  
Superintendent

BRAD RICHARDS, SUPERINTENDENT

HIGH SCHOOL  
LAURA KIRKITE, PRINCIPAL  
406.677.3452

MIDDLE SCHOOL  
DENNIS MCCRAY, PRINCIPAL  
406.677.5133

STEFANIE STROUD, DIRECTOR OF SPECIAL SERVICES  
THAD CUNNINGHAM, ATHLETIC DIRECTOR  
KYLE PRIDGE, DIRECTOR OF TECHNOLOGY  
JOHN TULAK, DIRECTOR OF HUMAN RESOURCES

CROOKED OAK ELEMENTARY  
KIM TEMPLEMAN, PRINCIPAL  
406.677.5211

APRIL DWYER  
ENCUMBRANCE CLERK  
406.677.5252 EXT. 110



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

January 12, 2021

Brad Richards, Superintendent  
Crooked Oak Public School  
1450 S. Eastern Avenue  
Oklahoma City, Oklahoma, 73129-6035

Dear Superintendent,

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

Our records indicate that Crooked Oak Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$4,228.00. 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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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHC  
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City, State, ZIP+4®	
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Crooked Oak Public School (55-1053)

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<p>1. Article Addressed to:</p> <p><b>Brad Richards, Superintendent                  Crooked Oak Public School                  1450 S. Eastern Avenue                  Oklahoma City OK 73129-6035</b></p>		<p>B. Received by (Printed Name)  <b>RR 2951 C-19</b></p>	<p>C. Date of Delivery  <b>1-19-21</b></p>
<p>2. Article Number (Transfer from service label)  <b>7017 1000 0000 9475 8364</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes                  If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature  <input type="checkbox"/> Adult Signature Restricted Delivery  <input type="checkbox"/> Certified Mail®  <input type="checkbox"/> Certified Mail Restricted Delivery  <input type="checkbox"/> Collect on Delivery  <input type="checkbox"/> Collect on Delivery Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	



9590 9402 5524 9249 9475 94

**FY20 OCAS Data Certification - Crooked Oak**

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

Thu 1/14/2021 11:02 AM

To: Brichards@crookedoak.org <Brichards@crookedoak.org>; adwyer@crookedoak.org <adwyer@crookedoak.org>

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


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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**[EXTERNAL] Re: Fw: FY20 OCAS Data Certification - Cyril**

Jamie Mitchell <jmitchell@cyrilschools.org>

Fri 1/29/2021 8:34 AM

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

No, we cannot prove anything but our own incompetence.


On Thu, Jan 28, 2021 at 4:25 PM Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)> wrote:

Just following up with you to see if you were going to submit a waiver request. Tomorrow is the deadline and I wanted to make sure if you are going to that we receive it. If you are not going to submit a waiver request could you, please let me know?

Respectfully,

**Katherine Black**

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

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

**Sent:** Wednesday, January 13, 2021 4:03 PM

**To:** [jmitchell@cyrilschools.org](mailto:jmitchell@cyrilschools.org) <[jmitchell@cyrilschools.org](mailto:jmitchell@cyrilschools.org)>

**Subject:** FY20 OCAS Data Certification - Cyril

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

Our records indicate that Cyril Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,089.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Cyril Public School submit a letter by **January 29, 2021** 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)



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

January 12, 2021

Jamie Mitchell, Superintendent  
Cyril Public School  
Post Office Box 449  
Cyril, Oklahoma, 73029-0449

Dear Superintendent,

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

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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Cyril Public School (08-1064)

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1. Article Addressed to:  <b>Jamie Mitchell, Superintendent Cyril Public School Post Office Box 449 Cyril OK 73029-0449</b>		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
		7019 1640 0000 6585 8963	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Cyril**

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

Wed 1/13/2021 4:03 PM

To: jmitchell@cyrilschools.org <jmitchell@cyrilschools.org>

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


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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# Davenport Public Schools

PO BOX 849 \* 417 BROADWAY \* DAVENPORT, OK 74026  
PHONE 918.377.2277 – FAX 918.377.2553

Danny Acord  
Superintendent


Danny Acord  
JH/HS Principal

Misty Emmons  
Elementary Principal

To Whom It May Concern:

We received notice on January 12, 2021 that we did not certify our district's income and expenditure data until October 1, 2020 and it was due on September 30, 2020. The penalty for this violation is \$1,212.00 and we are requesting a waiver for this incident from the State Board of Education. Typically, this is something that our Treasurer, Millie Peterson helps with, but she was out of the office recovering from surgery during this time. Our Encumbrance Clerk, Erin Mathes, worked to get everything submitted by August 27<sup>th</sup>. She heard back from Iona on September 27, 2020 that there were changes necessary before everything could be certified. Mrs. Mathes updated what she could, forwarded some necessary changes to ADPC so that they could make the necessary changes that Mrs. Peterson would normally make and we believed that everything was good on our end. On September 30<sup>th</sup> Iona replied to Mrs. Mathes at 4:11 pm that everything was good, and that we needed to certify. The problem is that Mrs. Mathes had already left the office and did not get her email until the next morning. We believe that having our treasure out of office recovering from surgery and not receiving an email until everyone had left the office on September 30<sup>th</sup> was beyond the control of our district, and we would like to request a waiver for this incident. This is certainly not something that happens on a normal year in our district, and we are taking steps to make certain that nothing like this happens again.

Sincerely,



Danny Acord, Superintendent

[EXTERNAL] Fwd: Scanned Image From Davenport PS

Danny Acord <dacord@davenport.k12.ok.us>

Wed 1/27/2021 3:31 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>; Erin Mathes <emathes@davenport.k12.ok.us>

 1 attachments (2 MB)

image2021-01-27-152805.pdf;

Sent from my iPhone

Begin forwarded message:

**From:** copier6@soonercopy.com

**Date:** January 27, 2021 at 3:28:30 PM CST

**To:** dacord@davenport.k12.ok.us

**Subject: Scanned Image From Davenport PS**

Re: [EXTERNAL] Fwd: OSDE: 2020 SDE FINAL Certification for Davenport (41 I 003) Financial Reports

Erin Mathes <emathes@davenport.k12.ok.us>

Tue 1/19/2021 3:43 PM

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

Yes. We would like to apply for a waiver. I guess we just didn't realize that this step was missed. In spite of it being a weird year with Covid-19 our treasurer was out with emergency back surgery and we were having to "wing" her part of the uploading.

Please let me know what we need to do.

Erin

On Tue, Jan 19, 2021 at 3:29 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

The district's data was not certified by the superintendent until 10/1/2020. The required deadline was 9/30/2020. Here is the upload history for your district. If you would like to apply for a waiver please let me know.

DistrictName	UploadType	ErrorsExisted	ErrorCount	DateUploaded	Locked	LockedDate	UnlockedDate	CertifiedByOcas	CertifiedByOcasDate	CertifiedBySuperintendent
DAVENPORT	Exp	0	0	8/27/2020 13:25	FALSE	8/27/2020 13:27	9/27/2020 13:54	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Exp	1	1	8/27/2020 13:16	FALSE	1/1/1900 0:00	8/27/2020 13:16	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Exp	1	12	8/27/2020 11:03	FALSE	1/1/1900 0:00	8/27/2020 11:05	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Exp	1	12	8/27/2020 11:03	FALSE	1/1/1900 0:00	8/27/2020 11:03	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Exp	0	0	9/30/2020 9:03	TRUE	9/30/2020 9:05	1/1/1900 0:00	TRUE	9/30/2020 16:10	TRUE
DAVENPORT	Rev	0	0	9/30/2020 9:03	TRUE	9/30/2020 9:05	1/1/1900 0:00	TRUE	9/30/2020 16:10	TRUE
DAVENPORT	Rev	0	0	8/27/2020 11:05	FALSE	1/1/1900 0:00	8/27/2020 13:16	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Rev	0	0	8/27/2020 13:16	FALSE	1/1/1900 0:00	8/27/2020 13:16	FALSE	1/1/1900 0:00	FALSE
DAVENPORT	Rev	0	0	8/27/2020 13:26	FALSE	8/27/2020 13:27	9/27/2020 13:54	FALSE	1/1/1900 0:00	FALSE

Respectfully,

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

From: Erin Mathes <emathes@davenport.k12.ok.us>

Sent: Tuesday, January 19, 2021 3:15 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>; Danny Acord <dacord@davenport.k12.ok.us>

Subject: [EXTERNAL] Fwd: OSDE: 2020 SDE FINAL Certification for Davenport (41 I 003) Financial Reports

Good afternoon. We received a letter from your office dated January 12, 2021 stating that we did not certify our OCAS data until 10/1/2020. Our initial upload was on 8/27/2020 and I received an email from Iona Martin on 9/27/2020 with some changes that needed made and that they needed made by 9/29/2020. Those changes were made and everything was uploaded and according to the following email everything was approved by your office on 9/30/2020.

I am unsure why we are receiving the letter stating that we didn't certify our data until 10/1/2020.

Please let me know what we need to do.

Thanks

Erin Mathes

Davenport Public School

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

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

Date: Wed, Sep 30, 2020 at 4:11 PM

Subject: OSDE: 2020 SDE FINAL Certification for Davenport (411003) Financial Reports  
To: [dacord@davenport.k12.ok.us](mailto:dacord@davenport.k12.ok.us) <[dacord@davenport.k12.ok.us](mailto:dacord@davenport.k12.ok.us)>, Erin Mathes <[emathes@davenport.k12.ok.us](mailto:emathes@davenport.k12.ok.us)>

The District's FY 2020 Revenue and Expenditure Data has been approved and certified by this office.

The FY 2020 Ending Balances (Total Balances from the District Check Report) have been compared to the Financial Statements of the district's 2019-2020

Estimate of Needs for all funds. The information matches on both reports.

Please have the superintendent review the Revenue and Expenditure Reports and certify the records. If this process has been completed, no action is required.

If changes are made to the district information, updated reports must be submitted to the SDE. **No changes can be made by the District or the SDE after September 30, 2020.** The District's FY 2020 Financial Information will be posted on the SDE Transparency Site after December 30, 2020.

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

**Iona Martin**

Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd., Ste. 420  
Oklahoma City, OK 73105-4599  
Phone: (405) 522-3272

Fax: (405) 522-3271  
[Iona.Martin@sde.ok.gov](mailto:Iona.Martin@sde.ok.gov)





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

January 12, 2021

Danny Acord, Superintendent  
Davenport Public School  
Post Office Box 849  
Davenport, Oklahoma, 74026-0849

Dear Superintendent,

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

Our records indicate that Davenport Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,212.00. 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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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Davenport Public School (41-I003)

**FY20 OCAS Data Certification - Davenport**

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

Wed 1/13/2021 5:28 PM

To: dacord@davenport.k12.ok.us <dacord@davenport.k12.ok.us>

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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



January 20, 2021

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

To the Members of the State Board of Education:

Please accept this letter as the request for waiver of penalty arising from superintendent certification of 2019-2020 OCAS data that occurred two days after the September 30, 2020 deadline.

Several factors contributed to this situation. They include:

Overall communication delays with the Financial Accounting/OCAS section at the State Department of Education due to changes necessitated by the Covid pandemic. This included physical offices being closed causing email and telephone communications to be slower than normal. Because of this the school was not able to finalize corrections to OCAS data as soon as we would have liked.

IT system changes that created a situation that caused school email addresses to change twice in a very short time frame. This created additional communication problems in the exchange of information by the parties involved in the OCAS data submission process.

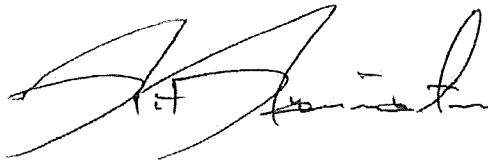
A change in personnel at the position of Head of School for ESVCA that occurred July 1, 2020.

A need for more extensive communication than usual to clarify OCAS coding problems that arose due to new expenditure classification requirements for Virtual Charter Schools that created unanticipated issues.

In reviewing the communications that took place in the process of submitting the 2019-2020 OCAS data, it appears that all corrections were made by the September 30 deadline. However, due, in large part, to the communication issues encountered in the previous paragraph, the school missed the deadline for the data to be certified by the Head of School. This is not acceptable and should not happen again. The school believes that the issues that caused this to occur have been

corrected and we will be vigilant in working to insure that communications with all parties involved are timely and efficient going forward.

Respectfully,

A handwritten signature in black ink, appearing to read "Robbie Rainwater". The signature is fluid and cursive, with the first name "Robbie" being more prominent and the last name "Rainwater" following in a similar style.

Robbie Rainwater, Head of School  
E-School Virtual Charter Academy



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

January 12, 2021

Robbie Rainwater, Superintendent  
E-School Virtual Charter Public School  
2403 S. Division, Suite B  
Guthrie, Oklahoma, 73044-6031

Dear Superintendent,

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

Our records indicate that E-School Virtual Charter Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$221.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that E-School Virtual Charter Public School submit a letter by **January 29, 2021** 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)

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

E-School Virtual Charter Public School (55-Z006)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X <i>R. Rainwater</i></p>	
<p>1. Article Addressed to:</p> <p><b>Robbie Rainwater, Superintendent</b>  <b>E-School Virtual Charter Public School</b>  <b>2403 S. Division, Suite B</b>  <b>Guthrie, OK 73044-6031</b></p>		<p>B. Received by (Printed Name) <i>Bm 119</i></p> <p>C. Date of Delivery <i>1/1/19</i></p>	
<p>2. A <i>Transfer from online label</i></p> <p>7019 1640 0000 6585 9328</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>9590 9402 5524 9249 9475 87</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
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## FY20 OCAS Data Certification - E-School

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

Thu 1/14/2021 11:10 AM

To: dennis.schulz@eschoolacademy.org <dennis.schulz@eschoolacademy.org>; robbie.rainwater@eschoolacademy.org <robbie.rainwater@eschoolacademy.org>

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


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Respectfully,

### Katherine Black

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

 A picture containing object Oklahoma Education logo

### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

*Eufaula Public Schools  
Jeanette Smith, Superintendent  
1684 JM Bailey Hwy.  
Eufaula OK 74432*

Phone (918) 689-2152

Fax (918) 689-1080

January 19, 2021

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

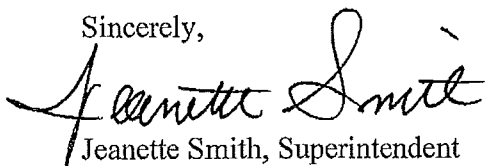
Dear Oklahoma State Board Members and Superintendent Hoffmeister;

I respectfully request a waiver for the penalty assessed for late certification of OCAS financial data for 2019-20 school year. Eufaula School district strives to complete all reports on a timely basis. This year has been very different in too many ways to count. We continue to work to be the best district possible in all areas. This year we have a new treasurer, along with a new payroll/accounts payable clerk. Those positions are vital in making OCAS data viable for submission.

We did work diligently to review, revise and submit data in accordance with OCAS operating guidelines. We submitted final data on September 1, 2020. OCAS certified that data on September 30, 2020. I then certified that data on October 1, 2020, just as soon as I saw the email from SDE.

Thank you in advance for your understanding.

Sincerely,

  
Jeanette Smith, Superintendent



JEANETTE SMITH &lt;jfsmith@eufaula.k12.ok.us&gt;

---

**FY20 OCAS Certified Data on 9-30-2020-Eufaula District (49I001)**

1 message

---

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

Wed, Sep 30, 2020 at 4:17 PM

To: "jfsmith@eufaula.k12.ok.us" &lt;jfsmith@eufaula.k12.ok.us&gt;

Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records.

**If changes are made to the District information, updated reports must be submitted to the SDE.** No changes can be made by the District or the SDE after December 1, 2020. The District financial information will be posted on the SDE Transparency Site.

**Please print the following for your records. These have your beginning balances for FY21.**

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

Respectfully,

**Elaine V. Schein**

**Financial Specialist of Financial Accounting, OCAS and Auditing**

**Oklahoma State Department of Education**

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

**Oklahoma City, OK 73105**

**Office: (405) 521-3197**

**Elaine.Schein@sde.ok.gov**

[EXTERNAL] OCAS Waiver Letter

JEANETTE SMITH <jfsmith@eufaula.k12.ok.us>

Tue 1/19/2021 1:17 PM

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

 1 attachments (52 KB)

OCAS Letter.pdf;

Attached is the waiver request letter for the state board.

Let me know if you need anything else.

THanks,

--

***Jeanette Smith***

***Superintendent Eufaula Schools***

**1684 JM Bailey Hwy.**

**Eufaula OK 74432**

**PH: 918 689-2152**

**Fax: 918 689-1080**



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

January 12, 2021

Jeanette Smith, Superintendent  
Eufaula Public School  
1684 J.M. Bailey Hwy  
Eufaula, Oklahoma, 74432-2428

Dear Superintendent,

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

Our records indicate that Eufaula Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$4,048.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Eufaula Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

7017 1000 0000 9475 8326

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<input type="checkbox"/> Return Receipt (electronic) \$	
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<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
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Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Eufaula Public School (49-I001)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature <input checked="" type="checkbox"/> Agent <i>x/Starke Moore</i> <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Jeanette Smith, Superintendent Eufaula Public School 1684 J.M. Bailey Hwy Eufaula OK 74432-2428</b></p>		<p>B. Received by (Printed Name) <i>Starke Moore</i></p>	
		<p>C. Date of Delivery <i>1-16-21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>		<p>7017 1000 0000 9475 8326</p>	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Eufaula**

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

Thu 1/14/2021 10:34 AM

To: JEANETTE SMITH <jfsmith@eufaula.k12.ok.us>

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

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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# FELT PUBLIC SCHOOL



Lewetta Hefley  
P. O. Box 47  
Felt, Oklahoma 73937  
Telephone: (580) 426-2220  
Fax: (580) 426-2799  
e-mail: [lhafley.feltps@ptsi.net](mailto:lhafley.feltps@ptsi.net)

January 29, 2021

To State Board of Education,

We received a notification that our OCAS report was not certified by the September 30, 2020. The report was locked on September 30 but was not locked until October 1, 2020.

This is an oversight on the part of the Superintendent, Mrs. Hefley. Mrs. Hefley locked the OCAS report by failed to go back and certify the report. Felt Public School has added to their records of responsibilities to do for the year this reminder to go back and certify this report after locking the OCAS report. This record is available in a folder on the server, so if another Superintendent is hired they will have this information.

We hope that this correction will help with future employees as well as the current ones we have right now.

Thank you for taking the time to review this information and consider this efficient action and waive the penalty for this year.

Thank you,

Mrs. Hefley

**[EXTERNAL] Letter for OCAS report.docx**

LEWETTA HEFLEY (via Google Drive) &lt;drive-shares-noreply@google.com&gt;

Fri 1/29/2021 12:44 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

lewetta.hefley@feltps.org has shared the following document: [Learn more.](#)

Letter for OCAS report.docx



Here is our letter for a waiver request for the OCAS report.

Please let me know that you have received this letter.

Thank you  
Mrs. Hefley

A rectangular button with the word "Open" in the center.

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**Fw: [EXTERNAL] Fwd: FY20 OCAS Data Certification - Felt**

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

Thu 1/28/2021 4:36 PM

To: lewetta.hefley@feltps.org <lewetta.hefley@feltps.org>

Cc: jackie.myers@feltps.org <jackie.myers@feltps.org>

Just following up with you to see if you were going to submit a waiver request. Tomorrow is the deadline and I wanted to make sure if you are going to that we receive it on time. If you are not going to submit a waiver request, please let me know.

Respectfully,

**Katherine Black**

Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

---

**From:** JACKIE MYERS <jackie.myers@feltps.org>

**Sent:** Thursday, January 14, 2021 1:17 PM

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

**Subject:** [EXTERNAL] Fwd: FY20 OCAS Data Certification - Felt

Good Afternoon Mrs. Black,

I got an email from my Superintendent stating that Felt Schools owes \$411.00 because my OCAS was NOT certified by Oct 1st. I have an email stating that my OCAS was certified before Oct. 1st. Then on Dec 7th (2 months after we certified my OCAS report is when you emailed me and stated I had two errors. I don't understand why we are getting charged \$411.00 and I didn't know until 2 months later that we had 2 errors. What kind of letter do you need? I will also be attaching all emails from OCAS on October 1st.

This really makes me upset because I try my hardest to have my reports done for this school. But when I didn't know until two months later that I had two errors. I don't feel like that is my fault.

I appreciate your time and have a great day.

**Jackie Myers**

*Administrative Assistant*

*P.O. Box 47*

*Felt, Oklahoma 73937*

*580-426-2220 Phone*

*580-426-2799 Fax*

[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)

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

From: **Katherine Black** <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>  
Date: Wed, Jan 13, 2021 at 4:21 PM  
Subject: FY20 OCAS Data Certification - Felt  
To: [lewetta.hefley@feltps.org](mailto:lewetta.hefley@feltps.org) <[lewetta.hefley@feltps.org](mailto:lewetta.hefley@feltps.org)>

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

Our records indicate that Felt Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$411.00. 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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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

--

**Lewetta Hefley**  
**Superintendent, Felt Public School**  
**580-426-2220**

## Re: [EXTERNAL] FELT SCHOOLS UNLOCK

Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Fri 1/15/2021 12:58 PM

To: JACKIE MYERS &lt;jackie.myers@feltps.org&gt;

Jackie,

The data was not certified until 10/1/2020. The deadline for the superintendent to certify it was 9/30/2020. Below is the upload history where the data was certified.

DistrictName	UploadType	ErrorsExisted	ErrorCount	DateUploaded	Locked	LockedDate	UnlockedDate	CertifiedByOcas	CertifiedByOcasDate	CertifiedBySuperintendent	CertifiedBySuperintendentDate	CertifiedBySuperintendentInitials	Ente
FELT	Exp	0	0	9/30/2020	15:15	TRUE	9/30/2020 15:34	TRUE	9/30/2020 15:34	TRUE	10/1/2020 14:28	LH	
FELT	Rev	0	0	9/30/2020	15:33	TRUE	9/30/2020 15:34	TRUE	9/30/2020 15:34	TRUE	10/1/2020 14:28	LH	

Respectfully,

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

From: JACKIE MYERS &lt;jackie.myers@feltps.org&gt;

Sent: Thursday, January 14, 2021 1:44 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Subject: Fwd: [EXTERNAL] FELT SCHOOLS UNLOCK

## Felt Public School

It was certify

*Jackie Myers**Administrative Assistant**P.O. Box 47**Felt, Oklahoma 73937**580-426-2220 Phone**580-426-2799 Fax**jackie.myers@feltps.org*

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

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

Date: Thu, Oct 1, 2020 at 10:00 AM

Subject: Re: [EXTERNAL] FELT SCHOOLS UNLOCK

To: JACKIE MYERS &lt;jackie.myers@feltps.org&gt;

Please have superintendent certify the OCAS data.

Respectfully,

1/15/2021

Mail - Katherine Black - Outlook

**From:** JACKIE MYERS <[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)>  
**Sent:** Wednesday, September 30, 2020 4:07 PM  
**To:** Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>  
**Subject:** [EXTERNAL] FELT SCHOOLS UNLOCK

WOULD YOU PLEASE UNLOCK MY OCAS ...PLEASE

*Jackie Myers*  
Administrative Assistant  
P.O. Box 47  
Felt, Oklahoma 73937  
580-426-2220 Phone  
580-426-2799 Fax  
[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)

**Fwd: [EXTERNAL] FELT SCHOOLS UNLOCK**

JACKIE MYERS &lt;jackie.myers@feltps.org&gt;

Thu 1/14/2021 1:41 PM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Felt Public School

It was certify

**Jackie Myers***Administrative Assistant**P.O. Box 47**Felt, Oklahoma 73937**580-426-2220 Phone**580-426-2799 Fax**[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)*

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

From: **Pam Honeysuckle** <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>

Date: Thu, Oct 1, 2020 at 10:00 AM

Subject: Re: [EXTERNAL] FELT SCHOOLS UNLOCK

To: JACKIE MYERS <[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)>

Please have superintendent certify the OCAS data.

Respectfully,

Pam Honeysuckle, Financial Specialist

Oklahoma State Department of Education

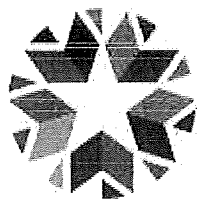
Financial Accounting/OCAS/Auditing

Phone 405.522.3273

Fax 405.522.3271

**OKLAHOMA**  
Education

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



**OKLAHOMA**  
Education

**From:** JACKIE MYERS <[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)>  
**Sent:** Wednesday, September 30, 2020 4:07 PM  
**To:** Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>  
**Subject:** [EXTERNAL] FELT SCHOOLS UNLOCK

WOULD YOU PLEASE UNLOCK MY OCAS ...PLEASE

***Jackie Myers***

*Administrative Assistant*

*P.O. Box 47*

*Felt, Oklahoma 73937*

*580-426-2220 Phone*

*580-426-2799 Fax*

*[jackie.myers@feltps.org](mailto:jackie.myers@feltps.org)*



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

January 12, 2021

Lewetta Hefley, Superintendent  
Felt Public School  
101 South Lincoln  
Felt, Oklahoma, 73937-0047

Dear Superintendent,

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Felt Public School (13-I010)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X <i>Lewetta Hefley</i></p>	
1. Article Addressed to:		B. Received by (Printed Name)	C. Date of Delivery
<b>Lewetta Hefley, Superintendent Felt Public School 101 South Lincoln Felt OK 73937-0047</b>		<i>Lewetta Hefley</i>	<i>1-20-21</i>
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No	
		3. Service Type	
		<input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9021	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Felt**

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

Wed 1/13/2021 4:21 PM

To: lewetta.hefley@feltps.org <lewetta.hefley@feltps.org>

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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# FLETCHER

*Public Schools*



P.O. Box 489 • Fletcher, Oklahoma 73541 • 580.549.3016

[www.fletchersschools.org](http://www.fletchersschools.org)

January 25, 2021

Oklahoma State Department of Education  
Executive Director of Financial Accounting, OCAS and Auditing  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105

Dear Madam:

The Oklahoma State Department received and entered our FR3 report data on 9/30/2020 and Fletcher Schools certified the data on 10/1/2020. We realize this was one day after the due date. This was an oversight on our part and we will be more careful to submit and certify our 2020-2021 data on time. We will also do our best to make sure this error is not repeated in the future.

Respectfully,

A handwritten signature in black ink, appearing to read "Shane Gilbreath". The signature is fluid and cursive.

Shane Gilbreath  
Superintendent

---

ADMINISTRATION

Shane Gilbreath – Superintendent  
Amanda Grimes – Secondary Principal  
Sandra Butler – Elementary Principal

BOARD OF EDUCATION

Ryan Simmons – President  
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JOY HOFMEISTER  
STATE SUPERINTENDENT *of* PUBLIC INSTRUCTION  
OKLAHOMA STATE DEPARTMENT *of* EDUCATION

January 12, 2021

Shane Gilbreath, Superintendent  
Fletcher Public School  
Post Office Box 489  
Fletcher, Oklahoma, 73541-0489

Dear Superintendent,

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

Our records indicate that Fletcher Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,552.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fletcher Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Fletcher Public School (16-I009)

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1. Article Addressed to:  <b>Shane Gilbreath, Superintendent Fletcher Public School Post Office Box 489 Fletcher OK 73541-0489</b>		B. Received by (Printed Name) <i>[Signature]</i>	C. Date of Delivery <i>Jan 9 2021</i>
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
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		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9045	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Fletcher**

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

Wed 1/13/2021 4:26 PM

To: sgilbreath@fletcherschools.org <sgilbreath@fletcherschools.org>

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

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It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fletcher Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE

Terrie Cheadle, Chief Executive Secretary, OSBE

**FORT COBB-BROXTON SCHOOLS**  
**P.O. BOX 130 FORT COBB, OK 73038**

January 14, 2021

Oklahoma State Board of Education  
ATTN: Terrie Cheadle  
2500 N Lincoln Blvd  
Oklahoma City, OK 73105

RE: PENALTY WAIVER REQUEST

Dear Ms. Cheadle,

Please accept this request for a waiver of the penalty in the amount of \$1,104.00 assessed by OCAS for our failure to certify our data before October 1<sup>st</sup>, 2020.

We were advised on September 25<sup>th</sup> by OCAS that we had an error to correct. I consulted with OCAS and ADPC to figure out how best to correct the issue. It took longer than normal to get answers as folks were working from home with limited access to files because of Corona. We locked the data on the 30<sup>th</sup> and printed out the attached screenshot that showed "Certified". On October 1<sup>st</sup> we received an email from OCAS stating that the certification did not post on their end asking that the Superintendent try again to certify which he did. It was our understanding that OCAS could not certify until data was locked and certified by us. This unfortunately may not have been the case.

We are asking for the waiver in order to keep much needed funds for the school. Like all the schools we are doing our very best to navigate deadlines as well as protect our staff/student from the virus.

We will do our very best to assure that this doesn't happen again in the future.

If you need additional information from us to address this request myself or Kyle Lierle, the Superintendent, can be reached at 405-643-2336.

We thank you for ALL the work you do on behalf of our schools!

Sincerely,

Patricia J Johnson  
District Treasurer

CC: Katherine Black – OCAS

## [EXTERNAL] Fort Cobb-Broxtton Oklahoma State Board of Education - FY20 Penalty Waiver Request

Tricia Johnson <tjohnson@fcbmustangs.com>

Fri 1/15/2021 6:09 PM

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

Cc: Kyle Lierle <klierle@fcbmustangs.com>

 1 attachments (14 KB)

OCAS Penalty Waiver Request.docx;

Good Afternoon Kathy,

Attached is a copy of the letter that I am mailing today to State Board of Education to request a waiver of the penalty for OCAS not being certified by the Superintendent until 10/01/2020 when he and I both thought he certified it at 1:30 pm on 09/30/2020.

I will verify that the State Board of Education receives them in time for their meeting in February.

Thanks for all your help and have a great long weekend!

Tricia

-----  
PATRICIA J. JOHNSON  
FORT COBB-BROXTON  
District Treasurer  
P.O. BOX 130  
FORT COBB, OK 73038-0130  
[tjohnson@fcbmustangs.com](mailto:tjohnson@fcbmustangs.com)

405-643-2336 EXT 7

405-643-2547 FAX



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

January 12, 2021

Kyle Lierle, Superintendent  
Fort Cobb-Broxton Public School  
Post Office Box 130  
Fort Cobb, Oklahoma, 73038-0130

Dear Superintendent,

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

Our records indicate that Fort Cobb-Broxton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,104.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fort Cobb-Broxton Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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<input type="checkbox"/> Adult Signature Restricted Delivery	\$

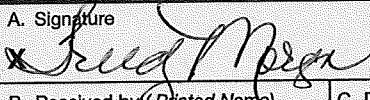
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Fort Cobb-Broxtan Public School (08-1167)

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		<input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
		B. Received by ( <i>Printed Name</i> )	C. Date of Delivery
1. Article Addressed to:  <b>Kyle Lierle, Superintendent Fort Cobb-Broxtan Public School Post Office Box 130 Fort Cobb OK 73038-0130</b>		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? ( <i>Extra Fee</i> ) <input type="checkbox"/> Yes	
2. Article Number ( <i>Transfer from service label</i> )		7019 1640 0000 6585 8987	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Fort Cobb-Broxtton**

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

Wed 1/13/2021 4:07 PM

To: klierle@fcbmustangs.com <klierle@fcbmustangs.com>

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

Our records indicate that Fort Cobb-Broxtton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,104.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Fort Cobb-Broxtton Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**FRINK-CHAMBERS  
ELEMENTARY SCHOOL C-029**

485 FRINK ROAD  
POBOX 699  
MCALESTER, OKLAHOMA 74502  
(918) 423-2434

RICHARD PECKIO, SUPERINTENDENT  
SCOTT BURKE, PRINCIPAL

BOARD MEMBERS  
BRIAN LOTT, PRESIDENT  
DEWANE HOFFMAN, VICE- PRESIDENT  
MELINDA NIX, CLERK

To the State Board of Education,

Frink-Chambers is requesting a waiver for the 1306.00 penalty due to our late submission of our income and expenditure data through the OCAS system. This data was prepared and ready for certification by my encumbrance clerk and checked by me for correctness in time to certify. The data was not certified by me and was brought to my attention and we certified it on the Oct. 1, 2020 date. This data is usually certified at an earlier date than needed and will be from this point on and check by myself and my encumbrance clerk before the September 1 deadline. A set of google calendar reminders have been set in place with dates to remind the district of submission dates to ensure that we check for timely certification.

C. Richard Peckio Jr.  
Superintendent  
Frink-Chambers

**[EXTERNAL] RE: FY20 OCAS Data Certification - Frink Chambers**

C.Richard Peckio Jr. <rpeckio@frink.k12.ok.us>

Thu 1/14/2021 1:49 PM

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

 1 attachments (15 KB)

ocas waiver frink.docx;

Katherine,

Thank you for the opportunity for the waiver,

Respectfully

Richard Peckio

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

**Sent:** Thursday, January 14, 2021 11:13 AM

**To:** Frink Chambers <rpeckio@frink.k12.ok.us>; Karielee@frink.k12.ok.us

**Subject:** FY20 OCAS Data Certification - Frink Chambers

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

Our records indicate that Frink-Chambers Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$1,306.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Frink-Chambers Public School submit a letter by **January 29, 2021** 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)

Respectfully,



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

January 12, 2021

Richard Peckio, Superintendent  
Frink-Chambers Public School  
Post Office Box 699  
McAlester, Oklahoma, 74502-0699

Dear Superintendent,

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

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It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Frink-Chambers Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Frink-Chambers Public School (61-C029)

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1. Article Addressed to:

**Richard Peckio, Superintendent**  
**Frink-Chambers Public School**  
**Post Office Box 699**  
**McAlester OK 74502-0699**



9590 9402 5524 9249 9475 70

2. Article Number (Transfer from service label)

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PS Form 3811, July 2015 PSN 7530-02-000-9053

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☐ Agent☐ Addressee

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Domestic Return Receipt

**FY20 OCAS Data Certification - Frink Chambers**

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

Thu 1/14/2021 11:13 AM

To: Frink Chambers <rpeckio@frink.k12.ok.us>; Karielee@frink.k12.ok.us <Karielee@frink.k12.ok.us>

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


Our records indicate that Frink-Chambers Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,306.00. 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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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# GARBER PUBLIC SCHOOLS

---

P.O. Box 539  
Garber, OK 73738  
580-863-2220

JAMIE DAVIS  
*Elementary Principal*

SEAN WEIBLING  
*Junior High Principal*

RUSTIN DONALDSON  
*High School Principal*

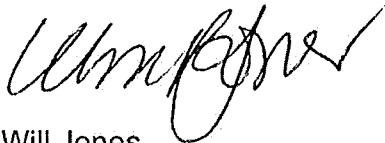
WILL JONES  
*Superintendent*

To whom it may concern:

January 19, 2021

It has been brought to our attention that we did not certify the district's income and expenditure data until 10/1/2020, a full day after the deadline. My administrative assistant, Tammie Booth, who handles all things OCAS, and I both had Covid 19. The illness, as well as the quarantine put us both behind on various tasks, including the certification of the income and expenditure data. We appreciate the State Board of Education's understanding regarding this matter. It will not occur again.

Thank you,



Will Jones  
Superintendent  
Garber Public Schools

**[EXTERNAL] Garber Letter**

Will Jones <wjones@garber.k12.ok.us>

Tue 1/19/2021 1:40 PM

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

 1 attachments (209 KB)

Garber OCAS Letter.pdf;

Katherine,

Please see attached letter for Garber Public Schools.

Thanks,

--

Will Jones

Superintendent

Garber Public Schools



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

January 12, 2021

Will Jones, Superintendent  
Garber Public School  
Post Office Box 539  
Garber, Oklahoma, 73738-0539

Dear Superintendent,

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

Our records indicate that Garber Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$602.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Garber Public School submit a letter by **January 29, 2021** 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)

Respectfully,

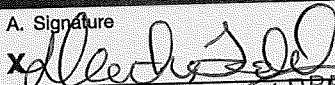
Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent To <u>Garber</u> <u>9/30</u>	
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City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Garber Public School (24-I047)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature   <input type="checkbox"/> Agent  <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Will Jones, Superintendent  Garber Public School  Post Office Box 539  Garber OK 73738-0539</b></p>		<p>B. Received by (Printed Name)  Heather Todd</p> <p>C. Date of Delivery  JAN 21 2021</p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number  (Transfer from service label)</p>		<p>7019 1640 0000 6585 9076</p>	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Garber**

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

Wed 1/13/2021 4:31 PM

To: wjones@garber.k12.ok.us <wjones@garber.k12.ok.us>

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


Our records indicate that Garber Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$602.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Garber Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



Granite Public Schools  
P.O. Box 98  
Granite, OK 73547  
(580)535-2104 - Fax (580)535-2106

Brian Keith  
Superintendent

Missy Berry  
Chief Financial Officer

Listena Prickett  
Elem/Sec. Principal

---

January 14, 2021

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

Dear Honorable Oklahoma State Board of Education:

I am requesting a waiver for the penalty of \$882.00 for violating OAC 210:25-5-4 by not certifying our district's revenue and expenditure data on OCAS by September 30.

Our data was uploaded and approved before the deadline. I mistakenly forgot about the new step of going back in and certifying the report.

I certified the report on October 1, at 8:30 a.m. I can assure you that this mistake will not happen again.

Sincerely,

Brian Keith  
Superintendent



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

January 12, 2021

Brian Keith, Superintendent  
Granite Public School  
Post Office Box 98  
Granite, Oklahoma, 73547-0098

Dear Superintendent,

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

Our records indicate that Granite Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$882.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Granite Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Granite Public School (28-I003)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		A. Signature X <i>Steven Hopkins</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to:  <b>Brian Keith, Superintendent Granite Public School Post Office Box 98 Granite OK 73547-0098</b>		B. Received by (Printed Name)	C. Date of Delivery 1-19-21
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9106	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Granite**

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

Wed 1/13/2021 4:41 PM

To: Brian Keith <bkeith@carney.k12.ok.us>

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

Our records indicate that Granite Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$882.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Granite Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**


Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE

Terrie Cheadle, Chief Executive Secretary, OSBE



# HOLLIS PUBLIC SCHOOLS I-66

P.O. Box 193 • 415 North Main • Hollis, Oklahoma 73550

Jennifer McQueen  
Superintendent  
580.706-6400  
580.706-6018 Fax

Nori Banda  
Secondary Principal  
580.706-6400  
580.706-6017 Fax

Amy Estes  
Elementary Principal  
580.706-6400  
580.706-6016 Fax

Lisa Daniel  
District Counselor  
580.706-6400  
580.706-6017 Fax

Donna Lewis  
Treasurer  
580.706-6400  
580.706-6018 Fax

Holly Gollihare  
Clerk  
580.706-6400  
580.706-6018 Fax

January 14, 2021

Oklahoma State Board of Education  
Oliver Hodge Building  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105

RE: WAIVER OF OCAS PENALTY FOR HOLLIS PUBLIC SCHOOL 29I066

This letter is to request a waiver for the OCAS penalty for Hollis Public Schools. Attached you will find the history of our data revisions and when the report was locked and unlocked. Due to a surge in staff absences that week, the administration building staff were working elsewhere in the district.

We take pride in completing tasks correctly and on time. As you can see from the attachment, the data had been submitted and revised in a timely manner. Thank you for your consideration during these unprecedented times.

Sincerely,

Jennifer McQueen  
Superintendent  
Hollis Public Schools.



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

January 12, 2021

Jennifer McQueen, Superintendent  
Hollis Public School  
Post Office Box 193  
Hollis, Oklahoma, 73550-0193

Dear Superintendent,

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

Our records indicate that Hollis Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$2,385.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Hollis Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.C

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<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
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<input type="checkbox"/> Adult Signature Restricted Delivery \$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Hollis Public School (29-I066)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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<p>1. Article Addressed to:</p> <p><b>Jennifer McQueen, Superintendent Hollis Public School Post Office Box 193 Hollis OK 73550-0193</b></p>		<p>B. Received by (Printed Name) <i>Holly Goll. here</i> C. Date of Delivery <i>1-19-21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>		<p>7019 1640 0000 6585 9113</p>	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Hollis**

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

Wed 1/13/2021 4:54 PM

To: jmcqueen@hollis.k12.ok.us <jmcqueen@hollis.k12.ok.us>

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

Our records indicate that Hollis Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$2,385.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Hollis Public School submit a letter by **January 29, 2021** 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

Respectfully,

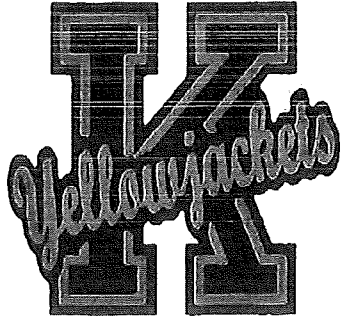
**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Kingfisher Public Schools

---

*Making a Difference*

1/14/2021

State Department of Education:  
% Katherine Black  
OCAS and Auditing Division  
2500 N. Lincoln Blvd.  
Oklahoma City, OK 73125

Mrs. Black,

Kingfisher Public Schools (37-i007) is requesting a Waiver to be presented to the State Board of Education February 5, 2021 for Kingfisher's Income and Expenditures were submitted/certified at 8:19am on 10/1/2020 which is not in accordance with OAC 210:25-5-4. Kingfisher finance department has been made aware of this issue and discussion has been made to keep this from happening in the future.

Sincerely,

Jason Sternberger  
Superintendent

cc D.T, P.W

**[EXTERNAL] FY2020 OCAS Waiver**

Dawn Tollefson <dtollefson@kingfisher.k12.ok.us>

Thu 1/14/2021 11:46 AM

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

Cc: Jason Sternberger <jason.sternberger@kingfisher.k12.ok.us>

 1 attachments (143 KB)

Letter of Waiver Kingfisher Public Schools 37-i007.pdf;

Mrs. Black,

Attached is a Letter of Waiver for Kingfisher Public Schools for the FY20 OCAS Revenue and Expenditures.

Thanks,

Dawn Tollefson  
Administration  
Kingfisher Public Schools



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

January 12, 2021

Jason Sternberger, Superintendent  
Kingfisher Public School  
602 West Chisholm Drive  
Kingfisher, Oklahoma, 73750-4348

Dear Superintendent,

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

Our records indicate that Kingfisher Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,505.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Kingfisher Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent To <u>Kingfisher 9130</u>	
Street and Apt. No., or P.O. Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Kingfisher Public School (37-I007)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature <i>[Signature]</i></p> <p>B. Received by (<i>Printed Name</i>) <i>[Signature]</i></p> <p>C. Date of Delivery <i>[Signature]</i></p>	
1. Article Addressed to:  <b>Jason Sternberger, Superintendent Kingfisher Public School 602 West Chisholm Drive Kingfisher OK 73750-4348</b>		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? ( <i>Extra Fee</i> ) <input type="checkbox"/> Yes	
2. Article Number ( <i>Transfer from service label</i> )		7019 1640 0000 6585 9168	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**Read: [EXTERNAL] Read: FY20 OCAS Data Certification - Kingfisher**

Jason Sternberger <jason.sternberger@kingfisher.k12.ok.us>

Thu 1/14/2021 7:43 AM

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

Your message

To: Jason.Sternberger@kingfisher.k12.ok.us

Subject: FY20 OCAS Data Certification - Kingfisher

Sent: 1/13/2021 5:09 PM

was read on 1/14/2021 7:42 AM.

## FY20 OCAS Data Certification - Kingfisher

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

Wed 1/13/2021 5:09 PM

To: Jason.Sternberger@kingfisher.k12.ok.us <Jason.Sternberger@kingfisher.k12.ok.us>

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


Our records indicate that Kingfisher Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,505.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Kingfisher Public School submit a letter by **January 29, 2021** 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).

Respectfully,

### Katherine Black

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

 A picture containing object Oklahoma Education logo

### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# Kingston Public School

P.O. Box 370  
Kingston, OK 73439

*Brian Brister*

*Superintendent*  
Tele. 580-564-9033  
Fax. 580-564-9516

---

*"Achieving Excellence Through Redskin Pride"*



*Jon Holmes*  
*High School Principal*  
580-564-2384

*Brandon Haigood*  
*Middle School Principal*  
580-564-2996

*David Gill*  
*Elementary Principal*  
580-564-2993

January 19, 2021

State Board of Education,

Kingston Public Schools received a letter stating that our OCAS data was not certified by the deadline of September 30. Our records indicate that our data was uploaded and certified at an earlier date. After our Estimate of Needs were board approved and uploaded we received final word from our reviewer that we were certified by the OCAS office and ready for Kingston to certify the data. However this notification was emailed to Kingston Public Schools on Sept. 30<sup>th</sup> at 4:19 p.m., which was after school hours. We then certified the next morning which was the 1<sup>st</sup>.

Please see the attached email with the time stamp.

Brian Brister  
Superintendent  
Kingston Public School  
580-564-9033  
[bbrister@kingstonisd.org](mailto:bbrister@kingstonisd.org)

---

**OSDE: 2020 SDE FINAL Certification for Kingston (45 I 003) Financial Reports**

1 message

**Iona Martin** <Iona.Martin@sde.ok.gov>

Wed, Sep 30, 2020 at 4:19 PM

To: "bbrister@kingstonisd.org" &lt;bbrister@kingstonisd.org&gt;, "kburnett@kingston.k12.ok.us" &lt;kburnett@kingston.k12.ok.us&gt;

The District's FY 2020 Revenue and Expenditure Data has been approved and certified by this office.

The FY 2020 Ending Balances (Total Balances from the District Check Report) have been compared to the Financial Statements of the district's 2019-2020 Estimate of Needs for all funds. The information matches on both reports.

Please have the superintendent review the Revenue and Expenditure Reports and certify the records. If this process has been completed, no action is required.

If changes are made to the district information, updated reports must be submitted to the SDE. **No changes can be made by the District or the SDE after September 30, 2020.** The District's FY 2020 Financial Information will be posted on the SDE Transparency Site after December 30, 2020.

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

**Iona Martin**

Financial Specialist  
Financial Accounting / OCAS  
Oklahoma State Department of Education  
2500 N. Lincoln Blvd., Ste. 420  
Oklahoma City, OK 73105-4599  
Phone: (405) 522-3272

Fax: (405) 522-3271  
Iona.Martin@sde.ok.gov



**OKLAHOMA**  
Education

**[EXTERNAL] OCAS Penalty Letter**

Kathy Burnett <[kburnett@kingston.k12.ok.us](mailto:kburnett@kingston.k12.ok.us)>

Tue 1/19/2021 1:21 PM

To: Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>

 2 attachments (206 KB)

Kingston Public Schools Mail - OSDE\_ 2020 SDE FINAL Certification for Kingston (45 I 003) Financial Reports.pdf; OCAS response letter.pdf;

Katherine,

Please find attached Kingston Public School's letter of response and the email from Kingston's OCAS reviewer with the date stamp of Sept 30th, 2020 at 4:19 p.m.

Thank you, Please contact me if you have any questions or concerns.

Kathy Burnett  
Director of Finance/Federal Programs  
Kingston Public School 45-I003  
580-564-9033  
[kburnett@kingstonisd.org](mailto:kburnett@kingstonisd.org)



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

January 12, 2021

Brian Brister, Superintendent  
Kingston Public School  
Post Office Box 370  
Kingston, Oklahoma, 73439-0370

Dear Superintendent,

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

Our records indicate that Kingston Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$4,792.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Kingston Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

7017 1000 0000 9475 8142

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Postage \$	
Total Postage and Fees \$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Kingston Public School (45-I003)

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<p>1. Article Addressed to:</p> <p><b>Brian Brister, Superintendent  Kingston Public School  Post Office Box 370  Kingston OK 73439-0370</b></p>		<p>B. Received by (Printed Name)  <b>Bonnie Knepp</b></p> <p>C. Date of Delivery  <b>August 2001</b></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number  (Transfer from)</p> <p><b>7017 1000 0000 9475 8142</b></p>			
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**Fw: FY20 OCAS Data Certification - Kingston**

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

Wed 1/13/2021 5:36 PM

To: bbrister@kingstonisd.org <bbrister@kingstonisd.org>

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


Our records indicate that Kingston Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$4,792.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Kingston Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# *Lindsay Public Schools*

800 West Creek Street, Lindsay, Oklahoma 73052-6028  
Telephone: 405-756-3131/Fax: 405-428-3058  
E-mail: dchapman@lindsay.k12.ok.us/Website: www.lindsay.k12.ok.us

Lindsay High School  
302 Southwest Eighth  
Telephone: 405-756-3132

Lindsay Middle School  
805 West Creek  
Telephone: 405-756-3133

Lindsay Elementary School  
402 Southwest Eighth  
Telephone: 405-756-3134


January 19, 2021

We have received notification that according to your records our OCAS data was not certified until October 5, 2020. We truly thought we had met the deadline and had done everything required by the proper time.

As of July 1, we had a new employee in our office who is now responsible for the filing of our data. She is now fully aware of the deadline and will do everything within her power to ensure that it is met for this fiscal year.

We respectfully request that the penalty for late filing be waived under these circumstances. Thank you for your consideration.

Sincerely,



Dan Chapman  
Superintendent

*"Empowering all students for success in an ever-changing world!"*



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

January 12, 2021

Dan Chapman, Superintendent  
Lindsay Public School  
800 West Creek Street  
Lindsay, Oklahoma, 73052-6028

Dear Superintendent,

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

Our records indicate that Lindsay Public School did not certify the district's income and expenditure data until 10/5/2020. The penalty assessed in accordance with the aforementioned is \$1,156.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Lindsay Public School submit a letter by **January 29, 2021** 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

Respectfully,

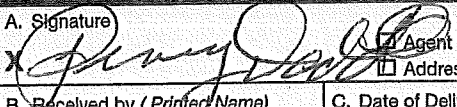
Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Lindsay Public School (25-I009)

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1. Article Addressed to:		B. Received by (Printed Name)	C. Date of Delivery
Dan Chapman, Superintendent Lindsay Public School 800 West Creek Street Lindsay OK 73052-6028			1-26-21
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		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Lindsay**

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

Wed 1/13/2021 4:36 PM

To: dchapman@lindsay.k12.ok.us <dchapman@lindsay.k12.ok.us>

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

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It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Lindsay Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# Lone Wolf Public School

---

James Sutherland  
Superintendent of Schools/  
High School Principal

Misty Smith  
Elementary Principal



580-846-9091  
FAX: 580-846-5266  
P. O. Box 158  
Lone Wolf, Oklahoma 73655

January 29, 2021

Oklahoma State School Board

2500 North Lincoln

Okc, Ok.

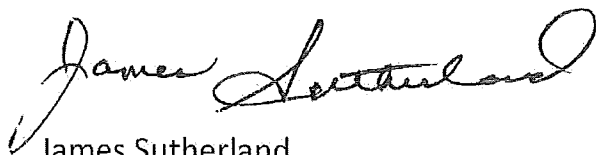
State Board of Education,

Lone Wolf School is asking for a waiver for Certifying OCAS, revenue and expenditure reports after the deadline had passed.

Our Expenditure and Revenue reports were locked September 28 2020 but not certified. Iona Martin found corrections that needed to be made. Those were made and the system locked. We realized Oct.1, that they had been locked but not certified.

Both Revenue and Expenditures were certified early Oct. 1.

Thank You for Your Consideration,



James Sutherland


Superintendent

**[EXTERNAL] Re: FY20 OCAS Data Certification - Lone Wolf**

jsutherland@itlnet.net <jsutherland@itlnet.net>

Fri 1/29/2021 7:32 AM

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

 1 attachments (223 KB)

SBE waiver.pdf;

Katherine,

Please find attached Lone Wolf School request for a waiver on OCAS certification time.

Thank You

James Sutherland

----- Original Message Follows -----

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

To: "jsutherland@itlnet.net" <jsutherland@itlnet.net>

Subject: Re: FY20 OCAS Data Certification - Lone Wolf

Date: Thu, 28 Jan 2021 22:35:06 +0000

>Just following up with you to see if you were going to submit a waiver request.  
>Tomorrow is the deadline and I wanted to make sure if you are going to that we  
>receive it on time. If you are not going to submit a waiver request, please let me  
>know.

>  
>Respectfully,

>  
>  
>  
>  
>  
>Katherine Black

>  
>Executive Director of Financial Accounting, OCAS and Auditing

>  
>Oklahoma State Department of Education  
>  
>2500 North Lincoln Boulevard, Suite 4-20

>  
>Oklahoma City, OK 73105

>  
>Office: (405) 522-0275

>  
>[A picture containing object Oklahoma Education logo] <<https://sde.ok.gov/>>

>

> \_\_\_\_\_

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

> Sent: Monday, January 18, 2021 10:23 AM

> To: jsutherland@itlnet.net <jsutherland@itlnet.net>

> Subject: Re: [EXTERNAL] Re: FY20 OCAS Data Certification - Lone Wolf

>

> That is correct. Your data was Locked but not certified by September 30. I would

> recommend sending a waiver.

>

> Get Outlook for iOS <<https://aka.ms/o0ukef>>

> \_\_\_\_\_

> From: jsutherland@itlnet.net <jsutherland@itlnet.net>

> Sent: Monday, January 18, 2021 8:54:54 AM

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

> Subject: [EXTERNAL] Re: FY20 OCAS Data Certification - Lone Wolf

>

>

> Katherine,

> Checking e-mail between my secretary and Iona Martin, we locked our reports on

> September 28 and Iona unlocked them the same day to make some more corrections. I

> don't want to send a request to the State Board if that is not a just cause.

> James Sutherland

> Lone Wolf

>

>

> ----- Original Message Follows -----

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

> To: "jsutherland@itlnet.net" <jsutherland@itlnet.net>

> Subject: FY20 OCAS Data Certification - Lone Wolf

> Date: Wed, 13 Jan 2021 23:11:05 +0000

>

>> In accordance with OAC 210:25-5-4, no later than September 1 each year, every

>> school district shall transmit a copy of the income and expenditures data according

>> to Oklahoma Cost Accounting System coding to the State Department of Education.

>> This data submission shall be certified by the district superintendent or head of

>> charter school by September 30. Failure to meet this deadline is considered "not

> operating

>> pursuant to the Oklahoma Cost Accounting System' and can result in the reduction

> of

>> State Aid funds.

>>

>>

>>

>> Our records indicate that Lone Wolf Public School did not certify the district's

>> income and expenditure data until 10/1/2020. The penalty assessed in accordance

>> with the aforementioned is \$ \$204.00. 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.

>>

>>

>>

>>It is anticipated that requests for waivers will be presented for consideration and  
>>possible approval at the February 25, 2021 meeting of the State Board of Education.

>>As such, if you intend to request a waiver, I respectfully request that Lone Wolf  
>>Public School submit a letter by January 29, 2021 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> .

>>

>>

>>

>>Respectfully,

>>

>>

>>

>>

>>Katherine Black

>>

>>Executive Director of Financial Accounting, OCAS and Auditing

>>

>>Oklahoma State Department of Education

>>

>>2500 North Lincoln Boulevard, Suite 4-20

>>

>>Oklahoma City, OK 73105

>>

>>Office: (405) 522-0275

>>

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>>

>>VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

>>

>>Brad Clark, General Counsel, OSDE

>>

>>Terrie Cheadle, Chief Executive Secretary, OSBE

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>>

>>



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

January 12, 2021

James Sutherland, Superintendent  
Lone Wolf Public School  
Post Office Box 158  
Lone Wolf, Oklahoma, 73655-0158

Dear Superintendent,

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

Our records indicate that Lone Wolf Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$204.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Lone Wolf Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Lone Wolf Public School (38-I002)

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1. Article Addressed to:  <b>James Sutherland, Superintendent  Lone Wolf Public School  Post Office Box 158  Lone Wolf OK 73655-0158</b>		B. Received by (Printed Name) C. Date of Delivery <i>Erica Tabborema</i> <i>1-19-2021</i>	
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9175	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**[EXTERNAL] RCPT: FY20 OCAS Data Certification - Lone Wolf**

jsutherland@itlnet.net <jsutherland@itlnet.net>

Thu 1/14/2021 8:52 AM

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

Confirmation that your message has been read:

Date: 1/13/2021 5:11:05 pm

To: jsutherland@itlnet.net

Subject: FY20 OCAS Data Certification - Lone Wolf

Attachments:

Has been received and read.


**[EXTERNAL] Madill OCAS**

Larry Case <lcase@madillok.com>

Tue 1/19/2021 12:12 PM

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

Cc: Carol Combs <ccombs@madillok.com>; lcase@madillok.com <lcase@madillok.com>

 1 attachments (194 KB)

MadillOCAS.pdf;

Good afternoon Ms. Black

The following is in response to our being assessed a penalty on the income and expenditure date. We would like for you all to consider the following.

- We received our first review response September 22nd.
- We completed our review and corrections September 24th.
- The approval to certify was received on September 30th at 4:12 p.m. at which time our central office was closed.
- We verified upon receipt the next day on October 1st

We are not placing blame but would like to be considered for a waiver. Attached is the email we received on September 30th.

Thank you,  
Mr. Case  
Madill Superintendent



Carol Combs &lt;ccombs@madillok.com&gt;

---

**FY20 OCAS Certified Data on 9-30-2020-Madill District (451002)**

1 message

---

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

Wed, Sep 30, 2020 at 4:12 PM

To: "ccombs@madillok.com" &lt;ccombs@madillok.com&gt;

Your District's FY20 OCAS data has been certified by OCAS. The superintendent can now certify the records.

If changes are made to the District information, updated reports must be submitted to the SDE. No changes can be made by the District or the SDE after December 1, 2020. The District financial information will be posted on the SDE Transparency Site.

Please print the following for your records. These have your beginning balances for FY21.

District Review Sheet

District Expenditure Report

District Revenue Report

District Maintenance of Effort Special Ed

Expenditure Comparison Report

Revenue Comparison Report

District Check Report

Superintendent SPR Comparison Report

Excess Cost Report

Federal Determination Letter

Administrative Cost Details

OCAS Child Nutrition Comparison

OCAS Compared To State Aid Allocations

Respectfully,



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

January 12, 2021

Larry Case, Superintendent  
Madill Public School  
510 West McArthur  
Madill, Oklahoma, 73446-2846

Dear Superintendent,

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

Our records indicate that Madill Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$5,925.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Madill Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDI

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Madill Public School (45-I002)

**FY20 OCAS Data Certification - Madill**

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

Wed 1/13/2021 5:33 PM

To: lcase@madilok.com <lcase@madilok.com>

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


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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**[EXTERNAL] Re: FY20 OCAS Data Certification - Mannford**

KELLY SPRADLIN &lt;spradlink@mannford.k12.ok.us&gt;

Thu 1/14/2021 9:02 AM

To: Katherine Black &lt;Katherine.Black@sde.ok.gov&gt;

Ms. Black:

Please accept my apology for giving you cause to have to send this email.

Our data was ready to certify before September 30 and I just wanted to keep checking it "one more time".

Unfortunately, I let myself be busy and distracted on September 30 and neglected to certify the data until October 1.

There is no excuse. It will not happen again. No request for waiver will be forthcoming.

Sincerely,

Mr. Spradlin

On Wed, Jan 13, 2021 at 4:28 PM Katherine Black &lt;Katherine.Black@sde.ok.gov&gt; wrote:

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


Our records indicate that Mannford Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$5,157.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Mannford Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Kelly Spradlin, Superintendent  
Mannford Public School  
136 Evans Avenue  
Mannford, Oklahoma, 74044-3152

Dear Superintendent,

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

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Street and Apt. No., or PO Box No.	
City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Mannford Public School (19-I003)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature X <i>SB</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><b>Kelly Spradlin, Superintendent Mannford Public School 136 Evans Avenue Mannford OK 74044-3152</b></p>		<p>B. Received by (Printed Name) <i>R3-C19</i> C. Date of Delivery <i>1-19-21</i></p>	
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<p>2. Article Number (Transfer from service label)</p>		<p>7019 1640 0000 6585 9052</p>	
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**FY20 OCAS Data Certification - Mannford**

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

Wed 1/13/2021 4:28 PM

To: spradlink@mannford.k12.ok.us <spradlink@mannford.k12.ok.us>

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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Midway Chargers

PO Box 127  
Council Hill, OK 74428-0127  
Phone 918-474-3434

*Bruce Douglas, Superintendent*

January 28, 2021

State Board of Education,

I am writing to request that the State Board of Education consider and possibly approve a waiver for the penalty of \$780.00 assessed to Midway Public Schools due to the failure to meet the deadline for submission of the income and expenditure data.

The reason I am requesting this waiver is that our data was submitted before the deadline but was returned due to an error, but before we could address the error my secretary and I had to quarantine due to COVID-19 and thus our submission was tardy by just a very short time frame. Please understand we were trying to submit our information in a timely manner but circumstance at the time would not allow it.

I ask that the Board take into consideration the fact that we are all facing trying times and this was an unforeseen incident and we will do our very best to adhere to report deadlines. Midway Public Schools like every school in the state of Oklahoma need every penny at this time, so pleas, again I am asking the Board of Education to consider this request.

Respectfully,

Bruce Douglas, Superintendent  
Midway Public Schools

## FY20 OCAS Data Certification - Midway

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

Thu 1/28/2021 4:45 PM


To: BDOUGLAS@MIDWAY.K12.OK.US <BDOUGLAS@MIDWAY.K12.OK.US>; VMCCARTY@MIDWAY.K12.OK.US <VMCCARTY@MIDWAY.K12.OK.US>

Just following up with you to see if you were going to submit a waiver request for not meeting the September 30 deadline. Tomorrow is the deadline and I wanted to make that we receive it on time. If you are not going to submit a waiver request, please let me know.

Respectfully,

### Katherine Black

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

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---

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

**Sent:** Thursday, January 14, 2021 10:41 AM

**To:** BDOUGLAS@MIDWAY.K12.OK.US <BDOUGLAS@MIDWAY.K12.OK.US>; VMCCARTY@MIDWAY.K12.OK.US <VMCCARTY@MIDWAY.K12.OK.US>

**Subject:** FY20 OCAS Data Certification - Midway

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

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Respectfully,

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Bruce Douglas, Superintendent  
Midway Public School  
Post Office Box 127  
Council Hill, Oklahoma, 74428-0127

Dear Superintendent,

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

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

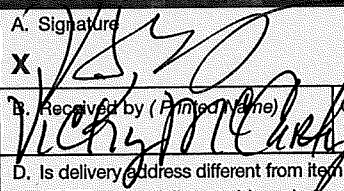
CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Midway Public School (49-1027)

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1. Article Addressed to:		3. Service Type	
<b>Bruce Douglas, Superintendent</b> <b>Midway Public School</b> <b>Post Office Box 127</b> <b>Council Hill OK 74428-0127</b>		<input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
7017 1000 0000 9475 8333			
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Midway**

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

Thu 1/14/2021 10:41 AM

To: BDOUGLAS@MIDWAY.K12.OK.US <BDOUGLAS@MIDWAY.K12.OK.US>; VMCCARTY@MIDWAY.K12.OK.US  
<VMCCARTY@MIDWAY.K12.OK.US>

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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# **MILBURN PUBLIC SCHOOLS**

200 N. 8<sup>th</sup> Street  
Post Office Box 429  
Milburn, OK 73450

Phone: 580/443-5522

Fax: 580/443-5303

*Joey McBride, Superintendent/HS Principal*

*Shelly Lansdale, Elem Principal*

January 27, 2021

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

Re: Request waiver for failure to meet OCAS deadline

Honorable Oklahoma State Board of Education,

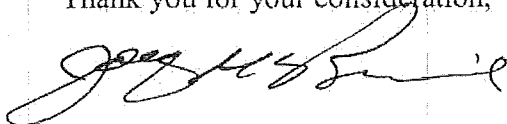
Milburn Public Schools is requesting consideration and approval of a waiver of penalty assessed in accordance with untimely data submission certified for the Oklahoma Cost Accounting System.

The failure to meet the deadline was at no fault of the school, as we were working conjointly with the Oklahoma State Department of Education to correct discrepancies in our accounting system. These discrepancies were not brought on by lack of oversight, but simply combining accounts and filling over budget holes brought on by COVID-19 quarantine. Although, we continued to offer and serve meals during the statewide shutdown, we were not able to serve enough students for the Child Nutrition account to remain self-sustaining. Therefore, a negative balance was incurred and the local board decided to dissolve the account and pay all encumbrances through the General Fund. Since this is obviously the first time the district has dissolved an account and had to balance a nonexistent budget, assistance to properly code was needed from the OSDE.

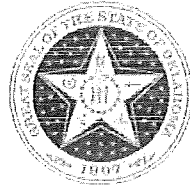
With the state department working remotely, correspondence was hindered and the normally seamless correction was lengthened out past the deadline. However, since the data submission was made and certified, the district has been found in exemplary status by our third party auditors and we have continued to find better methods of communication with the OSDE to receive answers in a more timely matter.

At this time, Milburn Public Schools request consideration and approval of a waiver of penalty assessed for the failure to meet data submission deadline based on the inability to effectively communicate with Oklahoma State Department of Education to certify without discrepancy. If there are any additional questions or for more information, please contact Superintendent Joey McBride at the contact information listed above or email [jmcbride@milburnps.org](mailto:jmcbride@milburnps.org)

Thank you for your consideration,



Joey McBride, Superintendent  
Milburn Public School



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

January 12, 2021

Joey McBride, Superintendent  
Milburn Public School  
Post Office Box 429  
Milburn, Oklahoma, 73450-0429

Dear Superintendent,

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

Our records indicate that Milburn Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$526.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Milburn Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

[EXTERNAL] Milburn Waiver request

Joey McBride <jmcbride@milburnps.org>

Wed 1/27/2021 1:20 PM

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

 1 attachments (563 KB)

CCF01272021\_00000.pdf;

please see attachment

--

Joey McBride, Superintendent/Principal

[jmcbride@milburnps.org](mailto:jmcbride@milburnps.org)

Milburn Public School

P.O. Box 429

Milburn, OK 73450

Phone: (580) 443-5522

Fax: (580) 443-5303



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

January 12, 2021

Joey McBride, Superintendent  
Milburn Public School  
Post Office Box 429  
Milburn, Oklahoma, 73450-0429

Dear Superintendent,

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It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Milburn Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
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Milburn Public School (35-1029)

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<p>1. Article Addressed to:</p> <p><b>Joey McBride, Superintendent</b>  <b>Milburn Public School</b>  <b>Post Office Box 429</b>  <b>Milburn OK 73450-0429</b></p>		<p>B. Received by (Printed Name)</p> <p><i>Mindy Moore</i></p>	<p>C. Date of Delivery</p> <p><i>1-20-21</i></p>
<p>2. Article Number (Transfer from service label)</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>PS Form 3811, August 2001</p>		<p>Domestic Return Receipt</p>	

7019 1640 0000 6585 9137

102595-02-M

**FY20 OCAS Data Certification - Milburn**

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

Wed 1/13/2021 5:01 PM

To: jmcbride@milburnps.org <jmcbride@milburnps.org>

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


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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# *Mounds Public Schools*

**DORAN SMITH**  
*Superintendent*  
(918) 827-6100  
Fax: (918) 827-3704

**JONATHAN CLAY**  
*Upper Elementary Dean*  
(918) 827-6100  
Fax: (918) 827-3703

PO Box 189  
Mounds, Oklahoma 74047

"GOLDEN EAGLES"



**STEPHEN STURGEON**  
*High School Principal*  
(918) 827-6100  
Fax: (918) 827-3705

**JERRY HURST**  
*Lower Elementary Principal*  
(918) 827-6100  
Fax: (918) 827-7850

## **Katherine Black**

Executive Director of Financial Accounting, OCAS and Auditing  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Suite 4-20  
Oklahoma City, OK 73105

Dear Ms. Black,

In regards to the September 30 deadline for certification of OCAS Revenue and Expenditure data, my sincerest apologies for missing the deadline by one day, and certification happening on October 1. My reasons include having some personal health issues at that time, and my week included two doctor visits to address what I thought first was onset of Covid, but was diagnosed as kidney stones. I have had several follow up visits and have since had outpatient surgery to remove those stones that did not pass the last week of September. As I do not expect this experience to be repeated, I sincerely hope that the issue has been resolved. Again, my apologies.

Sincerely,

Doran Smith, Superintendent  
Mounds Public Schools



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

January 12, 2021

Doran Smith, Superintendent  
Mounds Public School  
Post Office Box 189  
Mounds, Oklahoma, 74047-0189

Dear Superintendent,

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

Our records indicate that Mounds Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,956.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Mounds Public School submit a letter by **January 29, 2021** 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)

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Mounds Public School (19-I005)

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1. Article Addressed to:			
Doran Smith, Superintendent Mounds Public School Post Office Box 189 Mounds OK 74047-0189			
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		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
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		102595-02-M-1540	

**FY20 OCAS Data Certification - Mounds**

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

Wed 1/13/2021 4:30 PM

To: dsmith@moundsps.com <dsmith@moundsps.com>

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

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Respectfully,

**Katherine Black**

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

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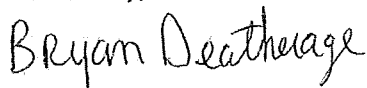
Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

January 25, 2021

Katherine Black,

I am writing this letter on behalf of Panola Public School C-004. We respectfully request the waiving of a penalty for failing to submit OCAS coding by the September 30<sup>th</sup> deadline. At this time we were still locked out of many items in the computer system due the changing from a K-12 school to a K-8 school. In addition to our not being able to work on these items, correspondence was being sent to the previous superintendent, who works through EPIC. I feel the whole COVID situation has caused more difficulties with communication this school year than any in the past. We have since cleaned up a lot of reporting issues in dealing with our new school id number, etc. Please accept our apology, and request to waive our penalty.

Sincerely,

A handwritten signature in cursive script that reads "Bryan Deatherage".

Bryan Deatherage, Superintendent  
Panola School

**[EXTERNAL] Waiver letter for Panola School**

Bryan Deatherage <bdeatherage@redoak.k12.ok.us>

Mon 1/25/2021 1:04 PM

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

 1 attachments (195 KB)

Scan of letter to Katherine Black, SDE, Panola.pdf;



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

January 12, 2021

Bryan Deatherage, Superintendent  
Panola Public School  
Post Office Box 6  
Panola, Oklahoma, 74559-0006

Dear Superintendent,

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

Our records indicate that Panola Public School did not certify the district's income and expenditure data until 1/15/2021. The penalty assessed in accordance with the aforementioned is \$1,606.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Panola Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Panola Public School (39-I004)

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<p>1. Article Addressed to:</p> <p><b>Bryan Deatherage, Superintendent Panola Public School Post Office Box 6 Panola OK 74559-0006</b></p>		<p>B. Received by (Printed Name) <i>Herb Weston</i></p>	<p>C. Date of Delivery <i>1-19-2021</i></p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
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**FY20 OCAS Data Certification - Panola**

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

Wed 1/13/2021 5:14 PM

To: bryan.deatherage@panolabearcats.org <bryan.deatherage@panolabearcats.org>

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Our records indicate that Panola Public School has not certify the district's income and expenditure data. The penalty to date in accordance with the aforementioned is \$\$1,606.00. 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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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# PAOLI PUBLIC SCHOOLS

P O BOX 278

PAOLI OK 73074

PHONE: 405-484-7336

FAX: 405-484-7268

01/20/<sup>2021 am</sup>2020

To Whom it may concern:

I David Morris, Paoli School Superintendent am requesting a waiver for OAC 210:25-5-4/penalty in the amount of \$722.00 for the late certification of the 2020 OCAS reporting. Paoli Schools OCAS reporting was completed on time but was unable to certify due to the following: The certify button was not present before or on the day that this report was due September 30th. I was told that programmers would have to see why we did not have a certify button. This report was certified as soon as the certify button was made available on our side on October 1st. Paoli School plans on attempting to complete and certify reports as soon as they are made available in order to prevent any future delay and/or confusion.

Sincerely,



David Morris  
Paoli School Supt.



Terry Erwin  
Paoli Board Pres.




Marilyn K. Webster  
Notary Public

**[EXTERNAL] Re: Paoli OCAS Waiver request**

David Morris <[dmorris@paoli.k12.ok.us](mailto:dmorris@paoli.k12.ok.us)>

Wed 1/20/2021 10:49 AM

To: Katherine Black <[Katherine.Black@sde.ok.gov](mailto:Katherine.Black@sde.ok.gov)>

 1 attachments (567 KB)

2020 paoli waiver ocas.pdf;

I noticed I had dated the waiver 2020 instead of 2021. I have attached a corrected version.

Thank you,

David

On Wed, Jan 20, 2021 at 9:54 AM David Morris <[dmorris@paoli.k12.ok.us](mailto:dmorris@paoli.k12.ok.us)> wrote:

I didn't mention that during this time we were all in quarantine due to Covid-19.

Thank you for your help.

David Morris



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

January 12, 2021

David Morris, Superintendent  
Paoli Public School  
Post Office Box 278  
Paoli, Oklahoma, 73074-0278

Dear Superintendent,

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

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Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Paoli Public School (25-I005)

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		B. Received by (Printed Name) <i>R. Muse</i>	C. Date of Delivery <i>1-20-21</i>
1. Article Addressed to:  <b>David Morris, Superintendent Paoli Public School Post Office Box 278 Paoli OK 73074-0278</b>		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9083	

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**FY20 OCAS Data Certification - Paoli**

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

Wed 1/13/2021 4:33 PM

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

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Respectfully,

**Katherine Black**

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

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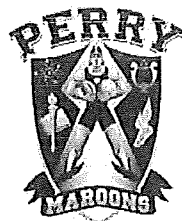
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Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# 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

January 20, 2021

Oklahoma State Board of Education:

This letter is written in response to communication that Perry Public Schools has received regarding Perry Public School not certifying the district's income and expenditure data according to the Oklahoma Cost Accounting System coding to the State Department of Education.

In February of 2019 Perry Public Schools was the victim of a Ransom Virus. This particular virus wreaked havoc on our financials, even into the next year, as our balances did not match OCAS data from one year to the next. 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 as 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 to 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. This lingered into the Spring and Fall of 2020. Throughout all of this time, a great deal of communication took place between Perry Schools, ADPC, and our auditors. This while trying to deal with the COVID-19 virus. Our auditor contracted this illness which only accentuated the issues. We received our Estimate of Needs on October 30, 2020 and were finally able to submit the data.

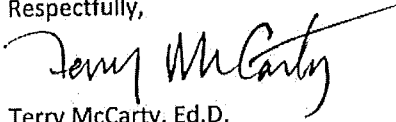
It was Berva Weaver's first year as the Treasurer. Although she was comfortable with the training she received with ADPC and the outgoing treasurer, she lacked training in the OCAS year-end reporting process. She now has the knowledge to accomplish this successfully.

Please know that Perry Public Schools is aware that in accordance with OAC 210:25-5-4, no later than September 1 each year, every school district shall transmit a copy of the income and expenditures data according to Oklahoma Cost Accounting System coding to the State Department of Education. Failure to meet this deadline as referenced in OAC 210:25-5-4 is considered "not operating pursuant to the Oklahoma Cost Accounting System" and can result in a monetary penalty.

Due to this Ransom Virus we were not able to meet this deadline. As I have mentioned earlier, all parties have put in a tremendous amount of time and effort into correcting this....and learning from this. Perry Public Schools is confident that we have corrected all errors within the system and have taken numerous steps to insure this not happen again.

As I am sure you are aware, the past 10 months have been extremely challenging and has added stress on all of us. I am writing this letter asking for grace and understanding regarding this issue. Again, I 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, appearing to read "Terry McCarty". The signature is fluid and cursive, with a long horizontal stroke extending from the end.


Terry McCarty, Ed.D.  
Superintendent  
Perry Public Schools

**[EXTERNAL] Perry Public Schools**

Terry McCarty <tmccarty@perry.k12.ok.us>

Wed 1/20/2021 12:38 PM

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

 1 attachments (626 KB)

Perry Public Schools letter to ODSE.pdf;

Good afternoon Ms. Black - Attached you will find a letter associated with Perry not certifying the income and expenditures data on time.

Thank you for your consideration regarding this.

Terry McCarty, Ed.D.  
Superintendent  
Perry Public Schools



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

January 12, 2021

Terry McCarty, Superintendent  
Perry Public School  
900 Fir Street  
Perry, Oklahoma, 73077-5051

Dear Superintendent,

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

Our records indicate that Perry Public School did not certify the district's income and expenditure data until 11/24/2020. The penalty assessed in accordance with the aforementioned is \$5,740.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Perry Public School submit a letter by **January 29, 2021** 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).

Respectfully,

A handwritten signature in cursive script that reads "Katherine Black".

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

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Perry Public School  
900 Fir Street  
Perry, Oklahoma, 73077-5051

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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAH  
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Spt-3

Perry Public School (52-I001)

**FY20 OCAS Data Certification - Perry**

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

Thu 1/14/2021 10:53 AM

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

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


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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

*Red Oak Public School*

Post Office Box 310  
Red Oak, Oklahoma 73450  
(418) 754-7426  
FAX # (418) 754-2898

January 25, 2021

Katherine Black,

I am writing this letter on behalf of Red Oak Schools, to request a waiver concerning a delay in submission of our OCAS coding. Our email records show that we made corrections and locked the page on September 30, 2020 at 8:38 AM. A response from State Department of Education was not made until 3:59 PM on this date, after we had left for the day. I realize this year has been a trying time for all school districts, and has forced many at the SDE to work from home. I feel this submission error was caused by the COVID situation forcing strains in communication on all parties, as this has never happened to our district before. We respectfully request a waiving of this penalty, as we will make every effort to meet our deadline in the future.

Sincerely,

*Bryan Deatherage*

Bryan Deatherage, Superintendent  
Red Oak Schools

*"Soar With The Eagles"*



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

January 12, 2021

Bryan Deatherage, Superintendent  
Red Oak Public School  
Post Office Box 310  
Red Oak, Oklahoma, 74563-0310

Dear Superintendent,

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

Our records indicate that Red Oak Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$1,151.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Red Oak Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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Red Oak Public School (39-1002)

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		B. Received by (Printed Name) <i>Carolyn Harris</i>	C. Date of Delivery <i>1-19-21</i>
1. Article Addressed to:  <b>Bryan Deatherage, Superintendent Red Oak Public School Post Office Box 310 Red Oak OK 74563-0310</b>		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 9199	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Red Oak**

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

Wed 1/13/2021 5:19 PM

To: bdeatherage@redoak.k12.ok.us <bdeatherage@redoak.k12.ok.us>

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

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Respectfully,

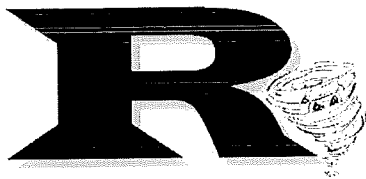
**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Ringwood Public Schools

**Home of the Red Devils**

101 W. Fifth Street, Ringwood, OK 73768

Phone: 580-883-2202 H.S. Fax: 580-883-8019

Elementary Fax: 580-883-2228, Superintendent's Office Fax: 580-883-2220

Elementary Principal: Denise Bowers

Superintendent: Wade Detrick

HS Principal: James Worley

January 20, 2021

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

This letter is in response to a late certification of OCAS information from Ringwood Public Schools. It wasn't until I received your letter that I even knew I was late. I have been superintendent of Ringwood Schools for 8 years now and have never been late before. I know that we had had some issues with getting the school auditor's Estimate of Needs to properly upload. After receiving your letter of late certification, I looked back for documentation and found an email from Iona Martin on September 30<sup>th</sup> saying that all data had been certified by her office. I was not at school on September 30<sup>th</sup> to attend school activities and I guess I failed to certify on behalf of Ringwood Public Schools. I will be more attentive in the future to make sure that all data is certified by September 30<sup>th</sup> to stay in compliance.

Excellence in Education,


Wade Detrick  
Superintendent, Ringwood Public Schools

[EXTERNAL] OCAS certification Letter

wade Detrick <wdetrick@ringwood.k12.ok.us>

Wed 1/20/2021 10:29 AM

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

 1 attachments (128 KB)

OCAS Late certification letter FY21.pdf;

Katherine,  
Please find attached my letter in response to my late certification of OCAS data for Ringwood Schools.

Thanks,  
Wade



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

January 12, 2021

Wade Detrick, Superintendent  
Ringwood Public School  
1010 West Fifth  
Ringwood, Oklahoma, 73768-9312

Dear Superintendent,

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

Our records indicate that Ringwood Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$601.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Ringwood Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

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Ringwood Public School (44-1001)

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<b>1. Article Addressed to:</b>  Wade Detrick, Superintendent Ringwood Public School 1010 West Fifth Ringwood OK 73768-9312		<b>B. Received by (Printed Name)</b> T Farrand	<b>C. Date of Delivery</b> 1/19/2021
		<b>D. Is delivery address different from item 1?</b> <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No 101 W. Fifth St. Ringwood, OK 73768	
		<b>3. Service Type</b> <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		<b>4. Restricted Delivery? (Extra Fee)</b> <input type="checkbox"/> Yes	
<b>2. Article Number</b> (Transfer from service label)		7017 1000 0000 9475 8128	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**Read: [EXTERNAL] Read: FY20 OCAS Data Certification - Ringwood**

Wade Detrick <wdetrick@ringwood.k12.ok.us>

Wed 1/13/2021 10:34 PM

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

Your message

To: Wade Detrick

Subject: FY20 OCAS Data Certification - Ringwood

Sent: 1/13/21, 5:31:26 PM CST

was read on 1/13/21, 10:34:08 PM CST

**FY20 OCAS Data Certification - Ringwood**

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

Wed 1/13/2021 5:31 PM

To: Ringwood <wdetrick@ringwood.k12.ok.us>

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Respectfully,

**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Silo Public Schools

Kate McDonald, Superintendent

January 19, 2021

Oklahoma State Department  
Katherine Black, Financial Accounting  
2500 North Lincoln Blvd.  
Oklahoma City, OK 73105-4599

Katherine,

Please accept this letter as a waiver request for the penalty assessed upon Silo School District. District auditors were on campus September 30, 2020 finalizing the districts audit. We were provided updated EON data for fund 31 that day. This data had to be uploaded in the OCAS online system within the single sign on. We requested the data be unlocked to submit the revised information. Inadvertently the data must not have been certified after submitting the updated information. I appreciate your understanding and consideration in this matter.

Sincerely,

Kate McDonald,  
Superintendent


[EXTERNAL] Fwd: Send data from MFP13382665 01/19/2021 13:44

Laura Hendricks <l.hendricks@siloisd.org>

Tue 1/19/2021 1:49 PM

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

Cc: Kate McDonald <k.mcdonald@siloisd.org>

 1 attachments (19 KB)

DOC011921-01192021134441.pdf;

Katherine

I have attached the waiver of penalty letter for Silo Public School. Please let me know if you need further information.

Laura Hendricks

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

From: **siloisd.org** <scm@siloisd.org>

Date: Tue, Jan 19, 2021 at 1:44 PM

Subject: Send data from MFP13382665 01/19/2021 13:44

To: Laura Hendricks <l.hendricks@siloisd.org>

Scanned from MFP13382665

Date:01/19/2021 13:44

Pages:1

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**Fwd: [EXTERNAL] Review Sheet**

Laura Hendricks <l.hendricks@siloisd.org>

Tue 1/19/2021 1:23 PM

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

Katherine

Mrs. McDonald just shared the notice we received today concerning the district's penalty for the delay of certifying our OCAS data. Please see the email below where I was working with Pam Honeysuckle to upload the revised EON data for fund 31 that was received on 9/30/2020. The auditors were on campus that day to finalize our audit. I emailed Pam afterwards that the data was locked. I assumed it was complete. I apologize for the confusion. I hope you will understand the circumstances of that day. I appreciate your understanding and any assistance you can provide the district with the penalty assessed upon the district.

Laura Hendricks

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

From: **Laura Hendricks** <l.hendricks@siloisd.org>

Date: Wed, Sep 30, 2020 at 11:34 AM

Subject: Re: [EXTERNAL] Review Sheet

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

locked

On Wed, Sep 30, 2020 at 11:26 AM Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov> wrote:

unlocked

Please let me know if I can be of further assistance.

Respectfully,

**Pam Honeysuckle**

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

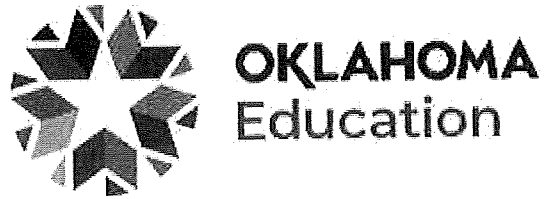
2500 N. Lincoln Blvd., Ste. 420

Oklahoma City, OK 73105

Phone: (405) 522-3273

Fax: (405) 522-3271

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



**From:** Laura Hendricks <[l.hendricks@siloisd.org](mailto:l.hendricks@siloisd.org)>

**Sent:** Wednesday, September 30, 2020 11:26 AM

**To:** Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>

**Subject:** Re: [EXTERNAL] Review Sheet

Sorry Pam, I have auditors here today finishing our audit. I do need it unlocked and I will upload the EON he sent yesterday.

On Wed, Sep 30, 2020 at 9:52 AM Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)> wrote:

Yes, do I need to unlock or has that been taken care of?

Please let me know if I can be of further assistance.

Respectfully,

**Pam Honeysuckle**

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

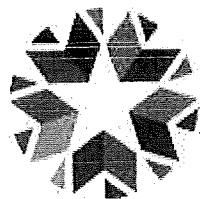
2500 N. Lincoln Blvd., Ste. 420

Oklahoma City, OK 73105

Phone: (405) 522-3273

Fax: (405) 522-3271

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



**OKLAHOMA**  
Education

**From:** Laura Hendricks <[l.hendricks@siloisd.org](mailto:l.hendricks@siloisd.org)>  
**Sent:** Tuesday, September 29, 2020 1:47 PM  
**To:** Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>  
**Subject:** Re: [EXTERNAL] Review Sheet

Pam the auditors sent me an updated EON showing the 12500.00 in outstanding warrants for fund 31. Do you want me to upload it before I certify it?

Laura

On Tue, Sep 29, 2020 at 12:52 PM Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)> wrote:

The OCAS data is ready to certify.

Please let me know if I can be of further assistance.

Respectfully,

**Pam Honeysuckle**

Financial Accounting/OCAS/Audits

Oklahoma State Department of Education

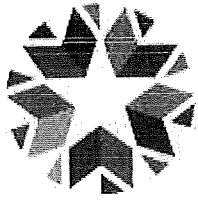
2500 N. Lincoln Blvd., Ste. 420

Oklahoma City, OK 73105

Phone: (405) 522-3273

Fax: (405) 522-3271

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



**OKLAHOMA**  
Education

**From:** Laura Hendricks <[l.hendricks@siloids.org](mailto:l.hendricks@siloids.org)>  
**Sent:** Tuesday, September 29, 2020 11:15 AM  
**To:** Pam Honeysuckle <[Pam.Honeysuckle@sde.ok.gov](mailto:Pam.Honeysuckle@sde.ok.gov)>  
**Subject:** [EXTERNAL] Review Sheet

Pam

We have responded to the items on the review sheet. Please let me know if you have any questions or need further clarification. I appreciate your patience and understanding.

Laura Hendricks

Treasurer/Payroll Clerk

Silo Public School

*This is a staff email account managed by Silo Public Schools. This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender and delete this email immediately.*

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

January 12, 2021

Kate McDonald, Superintendent  
Silo Public School  
122 West Bourne Street  
Durant, Oklahoma, 74701-8601

Dear Superintendent,

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

Our records indicate that Silo Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$2,837.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Silo Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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☐ Adult Signature Restricted Delivery \$

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City, State, ZIP+4®

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Silo Public School (07-I001)

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<p>1. Article Addressed to:</p> <p><b>Kate McDonald, Superintendent Silo Public School 122 West Bourne Street Durant OK 74701-8601</b></p>		<p>B. Received by (Printed Name) <i>McDonald</i> <i>019</i> C. Date of Delivery <i>1-20-21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>		<p><b>7019 1640 0000 6585 8949</b></p>	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Silo**

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

Wed 1/13/2021 3:57 PM

To: k.mcdonald@skloisd.org <k.mcdonald@skloisd.org>

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Respectfully,

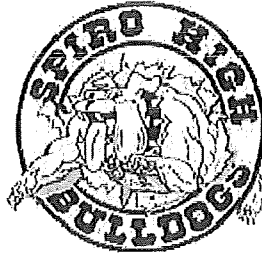
**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



Spiro Public Schools  
Spiro, Oklahoma 74959

1/14/2020

To whom it may concern:

I am writing to address our districts late penalty associated with our OCAS data certification. I received an email from the SDE on 1/13/2021 5:13 PM that our district did not certify our data on time. We were in the process of rectifying data errors and received documentation from the SDE that errors had been corrected and we were clear to certify on 9/30/2020 (email attached). I certified the report on 10/1/2020 the next day. We are officially requesting a waiver on penalties being applied. I apologize for any inconveniences this may have caused. Thank you for your understanding.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard Haynes".

Richard Haynes

Superintendent Spiro Public Schools



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

January 12, 2021

Richard Haynes, Superintendent  
Spiro Public School  
600 West Broadway Street  
Spiro, Oklahoma, 74959-2499

Dear Superintendent,

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

Our records indicate that Spiro Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$3,718.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Spiro Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.

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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Spiro Public School (40-I002)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature: <u>Rhonda Howard</u> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
1. Article Addressed to:		<p>B. Received by (Printed Name) <u>Rhonda Howard</u> C. Date of Delivery <u>1-19-2021</u></p>	
<p><b>Richard Haynes, Superintendent</b> <b>Spiro Public School</b> <b>600 West Broadway Street</b> <b>Spiro OK 74959-2499</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
2. Article Number (Transfer from service label)		3. Service Type	
<p>7019 1640 0000 6585 9205</p>		<p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
PS Form 3811, August 2001		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
Domestic Return Receipt		102595-02-M-1540	

**FY20 OCAS Data Certification - Spiro**

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

Wed 1/13/2021 5:21 PM

To: rhaynes@spiro.k12.ok.us <rhaynes@spiro.k12.ok.us>

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


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Respectfully,

**Katherine Black**

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

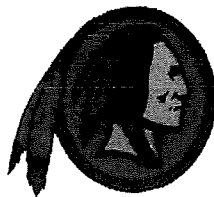
 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

# Stilwell Public Schools

Geri Gilstrap, Superintendent  
Matt Brunk, Asst. Superintendent  
1801 W. Locust  
Stilwell, OK 74960  
Phone (918)696-7001  
Fax (918)696-2193



## Board of Education

JESS MERRIOTT, President  
ROBERT MUSKRAT, Vice Pres.  
DELORES MARTIN, Clerk  
SANDY RITTER, Member  
DONNA WHEELER, Member

Office of the Superintendent


January 15, 2021

Attention: Oklahoma State Board of Education

Katherine Black/ OSDE Executive Director of Financial Accounting/OCAS

I respectfully write this letter to request a waiver of forgiveness in regard to the certification of Stilwell Public Schools end of the year OCAS data that was due September 30, 2020. The Stilwell Public Schools data was uploaded on September 29, 2020 and again on September 30, 2020. It was certified on September 30, 2020 but had to be opened and recertified on October 1, 2020. Therefore we are asking for a waiver on the penalty that we will incur without such a waiver granted. As the Superintendent I have been employed as such for the past 10 years but my central office staff including the treasurer position has had recent turnover and therefore a learning curve ensued. My treasurer is doing a wonderful job but has had much to learn after following the retirement of a 40 year veteran employee. As you can imagine the treasurer duties of a 4A school or any school district for that matter are extremely important and can be daunting, especially during this historic year of COVID. We humbly ask that you forgive us for having to reopen the OCAS data the morning after the deadline and then recertifying that same morning of October 1, 2020. If any further information is needed please do not hesitate to contact me directly and thank you for your prudent consideration of this waiver request.

Respectfully,


  
Geri D. Gilstrap

[EXTERNAL] Fwd:

Gilstrap, Geri <ggilstrap@stilwellk12.org>

Thu 1/14/2021 10:38 AM

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

 1 attachments (775 KB)

doc01725920210114102307.pdf;

Good morning - hope this email finds you well this morning! I am sending you these attachments as I received an email from you yesterday explaining we did not upload our end of year data by Sept. 30 - hopefully these will evidence that we did I sure don't want to have to pay a 5500 fine!

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

From: <printers@stilwellk12.org>

Date: Thu, Jan 14, 2021 at 10:21 AM

Subject:

To: <ggilstrap@stilwellk12.org>

-----  
CS 3253ci

[00:17:c8:8a:b7:55]  
-----

--

Geri Gilstrap  
Stilwell Public Schools  
Superintendent  
918-696-7001

*"If you are going to achieve excellence in big things, you develop the habit in little matters. Excellence is not an exception, it is a prevailing attitude."* -- Charles R. Swindoll



Christie, Tricia <tchristie@stilwellk12.org>

---

## **FY20 OCAS Data Review - Stilwell**

4 messages

---

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

Wed, Sep 30, 2020 at 10:02 AM

To: Tricia Christie <tchristie@stilwellk12.org>, "Gilstrap, Geri" <ggilstrap@stilwellk12.org>

I just finished reviewing your District's FY20 OCAS data and have certified it.  
The superintendent can now certify the records.

**If changes are made to the District information, updated reports must be submitted to the SDE.** No changes can be made by the District or the SDE after December 1, 2020. The District financial information will be posted on the SDE Transparency Site.

**Please print the following for your records. These have your beginning balances for FY21.**

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

Respectfully,

**Katherine Black**

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



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

January 12, 2021

Geri Gilstrap, Superintendent  
Stilwell Public School  
1801 West Locust Street  
Stilwell, Oklahoma, 74960-3299

Dear Superintendent,

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

Our records indicate that Stilwell Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$5,528.00. 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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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Stilwell Public School (01-1025)

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<b>1. Article Addressed to:</b>  <b>Geri Gilstrap, Superintendent Stilwell Public School 1801 West Locust Street Stilwell OK 74960-3299</b>		<b>B. Received by (Printed Name)</b> <u>P. L. Lamm</u>	<b>C. Date of Delivery</b> <u>11/19/21</u>
		<b>D. Is delivery address different from item 1?</b> <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		<b>3. Service Type</b> <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		<b>4. Restricted Delivery? (Extra Fee)</b> <input type="checkbox"/> Yes	
<b>2. Article Number</b> (Transfer from service label)		<b>7019 1640 0000 6585 8925</b>	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**FY20 OCAS Data Certification - Stilwell**

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

Wed 1/13/2021 3:51 PM

To: Gilstrap, Geri <ggilstrap@stilwellk12.org>

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

Our records indicate that Stilwell Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$5,528.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Stilwell Public School submit a letter by **January 29, 2021** 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

Respectfully,

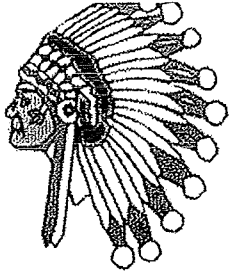
**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Wapanucka Public School

502 S Choctaw  
Wapanucka, OK 73461  
580-937-4288

Jerry Romines, Superintendent  
Brenda Whitmire, K-12 Principal

---

1/27/2021

Oklahoma Board of Education:

Wapanucka school treasurer was informed by our auditor to do an estop on a warrant so the balance would match the estimate of needs. We were trying to get these corrections done so we would not have a balance problem in the OCAS system and the estimate of needs. When we finally got this all straight I was one day late to certify.

We have placed on our calendar to start the process much earlier to make sure all these corrections are finished by September 1 each and every year from now on. We are sorry that we were late this year.

With COVID-19 taking expenses to navigate through this year we need all the funding we can get. I ask please see it to forgive the monetary penalty for this mistake. As far back as my ladies can remember this is the first time this has happened at Wapanucka. Again we will be very diligent to not have this happen again.

Thank You

  
Jerry Romines

Superintendent Wapanucka School

[EXTERNAL] Letter to the board

Jerry Romines <jromines@wpss.k12.ok.us>

Wed 1/27/2021 10:54 AM

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

 1 attachments (24 KB)

Letter to state board of education for money penalty on OCAS certification 2020.pdf;

Katherine,

Please find attached a letter to the state board asking forgiveness for being late on the certification of the OCAS data.

Thanks You Very Much

Jerry Romines  
Superintendent  
Wapanucka School



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

January 12, 2021

Jerry Romines, Superintendent  
Wapanucka Public School  
502 South Choctaw  
Wapanucka, Oklahoma, 73461-0188

Dear Superintendent,

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

Our records indicate that Wapanucka Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$738.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Wapanucka Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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<input type="checkbox"/> Return Receipt (electronic) \$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

1640 0000 6585 9144

Wapanucka Public School (35-I037)

**FY20 OCAS Data Certification - Wapanucka**

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

Wed 1/13/2021 5:04 PM

To: jromines@wpss.k12.ok.us <jromines@wpss.k12.ok.us>

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


Our records indicate that Wapanucka Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$738.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Wapanucka Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

Josh Barton, Vice-President  
Clay Slaton, Member

BOARD OF EDUCATION  
Nathan Smith, President

James Hinkel, Clerk  
Paula Vaughan, Member

# *Westville Public School*

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*Independent District I-11*  
500 W. Chincapin  
P.O. Box 410  
Westville, OK 74965

**Terry Heustis, Superintendent**  
Email: [theustis@westville.k12.ok.us](mailto:theustis@westville.k12.ok.us)

Phone: 918-723-3181  
Fax: 918-723-3042

Oklahoma State Board of Education  
Oklahoma State Department of Education  
Katherine Black  
OCAS and Auditing

*RE: Request for OCAS Data Penalty waiver*

Katherine,

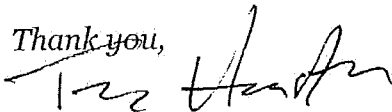
Westville Public Schools is asking for a waiver of the penalty of \$4,691.00. Based on the information I have gathered on the reason for being late certifying our OCAS data.

In my office we were back and forth working remotely because of COVID-19. I looked back at correspondence between our encumbrance clerk Karla Hayes and our Treasurer Norma Fletcher. We were making corrections late in September and when we were able to upload the final data for certification, I was out of pocket being quarantined. I made the mistake of not getting the information certified on the final days. I was working from home and failed to certify the data on the correct date. I received the email on October 1 but did not read it until October 2 when I certified the data.

I take full responsibility for the delay but during this very difficult time of working remotely and not being able to be in my office, I lost track of time. The data was ready but I did not certify.

I humbly ask for a waiver of the penalty for late submission of OCAS data.

Thank you,




Terry Heustis  
Superintendent

[EXTERNAL] Westville Penalty Waiver

Jodi West <jwest@westville.k12.ok.us>

Tue 1/19/2021 3:22 PM

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

 1 attachments (252 KB)

OCAS Data penalty waiver.pdf;

Katherine,

Attached is a request for waiver of penalty for Westville Public Schools.

Thank you,

Jodi



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

January 12, 2021

Terry Heustis, Superintendent  
Westville Public School  
Post Office Box 410  
Westville, Oklahoma, 74965-0410

Dear Superintendent,

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

Our records indicate that Westville Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$4,691.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Westville Public School submit a letter by **January 29, 2021** 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)

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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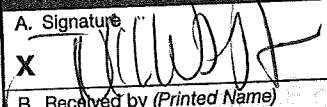
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<input type="checkbox"/> Adult Signature Restricted Delivery	\$	
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

Westville Public School (01-1011)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature  <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p><b>Terry Heustis, Superintendent</b> <b>Westville Public School</b> <b>Post Office Box 410</b> <b>Westville OK 74965-0410</b></p>		<p>B. Received by (Printed Name) C. Date of Delivery <b>1-19-21</b></p>	
<p>2. Article Number (Transfer from service label) <b>7019 1640 0000 6585 8918</b></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:</p>	
<p>3. Service Type</p> <ul style="list-style-type: none"><li><input type="checkbox"/> Adult Signature</li><li><input type="checkbox"/> Adult Signature Restricted Delivery</li><li><input type="checkbox"/> Certified Mail®</li><li><input type="checkbox"/> Certified Mail Restricted Delivery</li><li><input type="checkbox"/> Collect on Delivery</li><li><input type="checkbox"/> Collect on Delivery Restricted Delivery</li><li><input type="checkbox"/> Registered Mail</li><li><input type="checkbox"/> Registered Mail Restricted Delivery (\$500)</li><li><input type="checkbox"/> Priority Mail Express®</li><li><input type="checkbox"/> Registered Mail™</li><li><input type="checkbox"/> Registered Mail Restricted Delivery</li><li><input type="checkbox"/> Return Receipt for Merchandise</li><li><input type="checkbox"/> Signature Confirmation™</li><li><input type="checkbox"/> Signature Confirmation Restricted Delivery</li></ul>		<p>JAN 19 2021</p>	

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

**FY20 OCAS Data Certification - Westville**

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

Wed 1/13/2021 3:50 PM

To: Westville <theustis@westville.k12.ok.us>

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

Our records indicate that Westville Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$ \$4,691.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Westville Public School submit a letter by **January 29, 2021** 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)

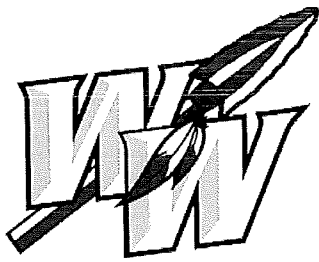
**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# WASHINGTON PUBLIC SCHOOLS

McClain County District I-5 \* Chris Reynolds – Superintendent

P.O. Box 98 – Washington, OK 73093

(405) 288-6190 – Office

(405) 288-6214 – Fax

---

January 19, 2021

Oklahoma State Board of Education,

Washington Schools I-05 received notice on January 12, 2021, that the school district did not certify the district's income and expenditure data on or before September 30 as required by OAC 210:25-5-4. The Washington income and expenditure data were certified by the district on October 1, 2020. The district acknowledges that the penalty for certifying data late is \$2,639.00.

Per statute, the penalty may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to OAC 210:25-5-4 was due to circumstances beyond the control of the district. Washington Schools is seeking a waiver from the Oklahoma State Board of Education based on COVID-19 related circumstances. Superintendent Chris Reynolds is the district's certifying employee for the state Single-Sign-On System. I (Mr. Reynolds) was not available to certify the district's income and expenditure data due to the fact that I was providing care for my wife (Michelle), who tested positive for COVID and was under home care during this time frame. The district's data was certified on October 1, one day late.

Washington Schools understands the need to eliminate failures to certify data on time. We commit to taking the following steps to prevent a repeat of this unfortunate circumstance.

1. A calendar system will be established that indicates to multiple district employees of certification dates for the Single-Sign-On System.
2. Arrangements will be made to allow home access to district technology allowing certification from home if necessary.

Respectfully,


Chris Reynolds

**[EXTERNAL] Re: FY20 OCAS Data Certification - Washington**

Chris Reynolds <creynolds@wps-isd.com>

Wed 1/20/2021 10:53 AM

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

 1 attachments (336 KB)

OCAS Penalty Waiver Request Washington Schools.pdf;

Katherine,

I appreciate your communication concerning our OCAS data and certification. I am attaching a letter requesting a waiver of the penalty. Please let me know if you need any additional information. I appreciate everything you do to support our schools.

Chris

On Wed, Jan 13, 2021 at 5:37 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

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

Our records indicate that Washington Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$2,639.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Washington Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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

January 12, 2021

Chris Reynolds, Superintendent  
Washington Public School  
Post Office Box 98  
Washington, Oklahoma, 73093-0098

Dear Superintendent,

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

Our records indicate that Washington Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$2,639.00. 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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Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE

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City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Washington Public School (47-1005)

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1. Article Addressed to:			
Chris Reynolds, Superintendent Washington Public School Post Office Box 98 Washington OK 73093-0098			
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service)		7017 1000 0000 9475 8302	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

## FY20 OCAS Data Certification - Washington

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

Wed 1/13/2021 5:37 PM

To: creynolds@wps-isd.com <creynolds@wps-isd.com>

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


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Respectfully,

### Katherine Black

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

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### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

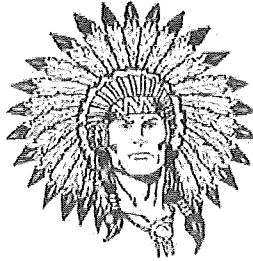
# WETUMKA PUBLIC SCHOOLS

DONNA L. MCGEE  
Superintendent

RODNEY LUELLEN  
High School Principal

ROBIN D. GANN  
Elementary School Principal

416 South Tiger Street  
Wetumka, Oklahoma 74883



SUPERINTENDENT  
405-452-5150  
Fax: 405-452-3052

HIGH SCHOOL  
405-452-3291  
Fax: 405-452-5836

ELEMENTARY  
405-452-3245  
Fax: 405-452-5809

January 20, 2021

Dear Oklahoma State Board of Education:

Wetumka Public Schools did not certify the district's income and expenditure data until 10/01/2020. As per OAC 210:25-5-4...the data shall be certified by the district superintendent by September 30. I have thoroughly researched this issue and found that I had a medical procedure and was out of the office on September 30, and was unable to certify the report.

Wetumka Public Schools have already taken steps to prevent this from happening again. This deadline is currently on the master calendar for the 21-22 school year. The deadline of September 30 will not be missed again.

Thank you for your consideration in this matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Donna McGee'. The signature is fluid and cursive, with the first name 'Donna' and last name 'McGee' clearly distinguishable.


Donna McGee, Superintendent

## [EXTERNAL] ESVCA Penalty Waiver Request

Robbie Rainwater <robbie.rainwater@eschoolacademy.org>

Wed 1/20/2021 12:53 PM

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

 1 attachments (266 KB)

ESVCA Penalty Waiver Request.pdf;

I have attached a copy of the signed waiver request. Thank you, in advance, for your consideration during this unprecedented school year.

Robbie Rainwater  
ESVCA - Head of School



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

January 12, 2021

Donna McGee, Superintendent  
Wetumka Public School  
416 South Tiger Street  
Wetumka, Oklahoma, 74883-6051

Dear Superintendent,

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

Our records indicate that Wetumka Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,325.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Wetumka Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
PHONE: (405) 521-3301 • FAX: (405) 521-6205 • SDE.C

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Wetumka Public School (32-I005)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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1. Article Addressed to:		3. Service Type	
<b>Donna McGee, Superintendent</b> <b>Wetumka Public School</b> <b>416 South Tiger Street</b> <b>Wetumka OK 74883-6051</b>		<input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
PS Form 3811, August 2001		Domestic Return Receipt	
		102595-02-M-1540	

**Read: [EXTERNAL] Read: FY20 OCAS Data Certification - Wetumka**

Donna McGee <dmcgee@wetumka.k12.ok.us>

Thu 1/14/2021 9:56 AM

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

Your message

To: Donna McGee

Subject: FY20 OCAS Data Certification - Wetumka

Sent: 1/13/21, 4:58:33 PM CST

was read on 1/14/21, 9:56:28 AM CST

**FY20 OCAS Data Certification - Wetumka**

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

Wed 1/13/2021 4:58 PM

To: dmcgee@wetumka.k12.ok.us <dmcgee@wetumka.k12.ok.us>

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


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Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# *Wilburton Public Schools*

*Dr. Trice Butler, Superintendent*

GARY LAY — HIGH SCHOOL PRINCIPAL  
KYLE VANDERBURG — MIDDLE SCHOOL PRINCIPAL  
JACOB LOWE — ELEMENTARY PRINCIPAL  
JEFF MARSHALL — ASSISTANT ELEMENTARY PRINCIPAL

1201 WEST BLAIR  
WILBURTON, OKLAHOMA 74578  
918-465-2100

January 14, 2021

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

RE: FY20 OCAS Data Certification-Wilburton

In response to the correspondence received January 13, 2021 regarding FY20 OCAS the following information is being presented to request a waiver for the assessed penalty of \$2,795.00.

Wilburton Public Schools OCAS contact Susan Skimbo locked OCAS data on August 28, 2020 for review by OCAS personnel. Mrs. Skimbo received an email from OCAS personnel on Thursday afternoon, September 24, 2020 with areas that needed to be addressed. Those areas were addressed and the OCAS data was again uploaded and locked for review by OCAS personnel on September 29, 2020. Mrs. Skimbo received an email from OCAS on September 30, 2020 at 4:42 p.m. stating the data had been approved and certified. Mrs. Skimbo inadvertently did not see the email until the following morning to know approval had been received and request certification by the Superintendent. OCAS personnel also called the school by 8:30 a.m. on the morning of October 1, 2020 to remind to the district to certify the data. Every effort is made by the school district to comply with any and all requests made by the State Department of Education and will continue to be diligent in those efforts. Therefore, Wilburton Public School respectfully requests consideration for a waiver of the assessed penalty.

Respectfully,

Dr. Trice Butler  
Superintendent



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

January 12, 2021

Beatrice Butler, Superintendent  
Wilburton Public School  
1201 West Blair Ave  
Wilburton, Oklahoma, 74578-2099

Dear Superintendent,

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

Our records indicate that Wilburton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$2,795.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Wilburton Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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Wilburton Public School (39-I001)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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<p>1. Article Addressed to:</p> <p><b>Beatrice Butler, Superintendent                  Wilburton Public School                  1201 West Blair Ave                  Wilburton OK 74578-2099</b></p>		<p>B. Received by (Printed Name)  <i>Susan Skimbo</i></p> <p>C. Date of Delivery  <i>1-21-21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes                  If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type  <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number                  (Transfer from service label)</p>		<p>7019 1640 0000 6585 9182</p>	
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		<p>102595-02-M-1540</p>	

**FY20 OCAS Data Certification - Wilburton**

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

Wed 1/13/2021 5:17 PM

To: trice.butler@wilburtondiggers.org <trice.butler@wilburtondiggers.org>

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


Our records indicate that Wilburton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$2,795.00. 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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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**JOSH D. MITCHELL**  
MIDDLE SCHOOL/HIGH SCHOOL  
PRINCIPAL  
580/668-2317  
jmittchell@wilson.k12.ok.us



**KENDRA GROVES**  
ECC/ELEMENTARY SCHOOL  
PRINCIPAL  
580/668-2355  
kgroves@wilson.k12.ok.us

## Wilson Public Schools

**TONYA FINNERTY**  
SUPERINTENDENT  
580/668-2306  
tfinnerty@wilson.k12.ok.us  
1860 Hewitt Road  
Wilson, OK 73463

January 15, 2021

To whom it may concern,

This letter is a request for a waiver of penalty assessed because we were one day late certifying our OCAS data. The failure to operate pursuant to such system was due to circumstances beyond the control of the district. We were working back and forth with the state department to correct errors to ensure accurate data was being filed. Every effort is being made by the district to operate pursuant to such system as quickly as possible.

Sincerely,

Tonya Finnerty  
Superintendent



Wilson Public School (10-I043)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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		B. Received by (Printed Name) <i>Tonya Finnerty</i>	C. Date of Delivery <i>1.19.20</i>
1. Article Addressed to:		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No	
<b>Tonya Finnerty, Superintendent Wilson Public School 1860 Hewitt Road Wilson OK 73463-1894</b>		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
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**FY20 OCAS Data Certification - Wilson (Carter County)**

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

Wed 1/13/2021 4:12 PM

To: tfinnerty <tfinnerty@wilson.k12.ok.us>

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


Our records indicate that Wilson Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$\$1,335.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Wilson Public School submit a letter by **January 29, 2021** 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)

Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



# Turpin Public School

316 S Lee  
PO Box 187  
Turpin, OK 73950



Keith Custer, Superintendent  
Brett Rorabaugh, Counselor

Ashley Lehnert, High School Principal  
Kim Barnes, Elem. School Principal

---

DATE: 1/14/21

TO: Oklahoma State Board of Education

RE: Request for Waiver of Penalty

Turpin Public School is requesting a waiver to OAC 210:25-5-4 reporting deadlines. The district's failure to meet these deadlines was due to reorganization of the district's business department. Due to COVID 19, one of clerks had to be moved to a remote site which created issues with the coordination and finalization of data. The district apologizes for any inconvenience it may have caused OCAS and respectfully asks for the waiver.

Respectfully Submitted,

Keith Custer, Superintendent



FY20 OCAS DATA SUBMISSION - SEPTEMBER 1, 2020 DEADLINE

FY20 OCAS DATA SUBMISSION NOT CERTIFIED BY SEPT 30, 2020

Turpin Public School (04-1128)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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1. Article Addressed to:		3. Service Type	
Keith Custer, Superintendent Turpin Public School Post Office Box 187 Turpin OK 73950-0187		<input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
7019 1640 0000 6585 8932			
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

## FY20 OCAS Data Certification - Turpin

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

Wed 1/13/2021 3:54 PM

To: kcluster@turpinps.org <kcluster@turpinps.org>

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


Our records indicate that Turpin Public School did not certify the district's income and expenditure data until 10/5/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,221.00. 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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Respectfully,

### Katherine Black

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

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### VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Keith Custer, Superintendent  
Turpin Public School  
Post Office Box 187  
Turpin, Oklahoma, 73950-0187

Dear Superintendent,

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 Turpin Public School did not submit and lock the district's income and expenditure data until 9/2/2020. The penalty assessed in accordance with the aforementioned is \$1,356.00. 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.

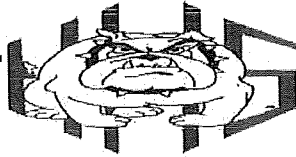
It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Turpin Public School submit a letter by **January 29, 2021** 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

Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

Page 2 of 2  
**Healdton Public Schools**



**"Home of the Bulldogs"**

**P.O. Box 490 Healdton, Oklahoma 73438, Phone 580-229-0566, Fax 580-229-1522**

*Terry Shaw  
Superintendent*

1/15/21

To Whom It May Concern:

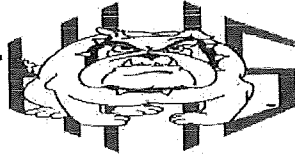
This letter is to request a waiver for 9/30/20. The penalty for our Superintendent not locking by deadline. This year the EON was to be uploaded on the OCAS site and we did not receive our EON until 9/30/20. If you have further questions please contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Terry Shaw', is written in black ink.

Terry Shaw, Superintendent  
Healdton Public Schools

# Healdton Public Schools



"Home of the Bulldogs"

P.O. Box 490 Healdton, Oklahoma 73438, Phone 580-229-0566, Fax 580-229-1522

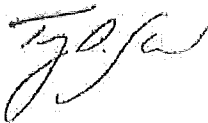
*Terry Shaw  
Superintendent*

1/13/21

To Whom It May Concern:

This letter is regarding the email from Katherine Black about Healdton Public School, 10-I055 not locking and submitting their OCAS on 9/2/20 instead of the 9/1/20 date set forth. We are asking for a waiver in the penalty assessed of \$1617.00. Our office was working relentlessly on correcting the errors. We could not lock until all errors were corrected. We will work in the future to meet the deadline set forth by the Oklahoma State Department of Education realizing deadlines are important.

Sincerely,



Terry Shaw, Superintendent  
Healdton Public Schools



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

January 12, 2021

Terry Shaw, Superintendent  
Healdton Public School  
Post Office Box 490  
Healdton, Oklahoma, 73438-0490

Dear Superintendent,

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

Our records indicate that Healdton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$1,455.00. 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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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHO  
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FY20 OCAS DATA SUBMISSION – SEPTEMBER 1, 2020 DEADLINE

Healdton Public School (10-I055)

**FY20 OCAS Data Certification - Healdton**

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

Wed 1/13/2021 4:14 PM

To: tshaw@healdtonschools.org <tshaw@healdtonschools.org>

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


Our records indicate that Healdton Public School did not certify the district's income and expenditure data until 10/1/2020. The penalty assessed in accordance with the aforementioned is \$ \$1,455.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Healdton Public School submit a letter by **January 29, 2021** 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

Respectfully,

**Katherine Black**

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

 A picture containing object Oklahoma Education logo

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Terry Shaw, Superintendent  
Healdton Public School  
Post Office Box 490  
Healdton, Oklahoma, 73438-0490

Dear Superintendent,

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 Healdton Public School did not submit and lock the district's income and expenditure data until 9/02/2020. The penalty assessed in accordance with the aforementioned is \$1,617.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Healdton Public School submit a letter by **January 29, 2021** 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)

Respectfully,

A handwritten signature in cursive script that reads "Katherine Black".

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

Healdton Public School (10-1055)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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<p>1. Article Addressed to:</p> <p><b>Terry Shaw, Superintendent Healdton Public School Post Office Box 490 Healdton OK 73438-0490</b></p>		<p>B. Received by (Printed Name) <i>m Blakenmore</i></p>	
		<p>C. Date of Delivery <i>11/18/21</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p>	
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PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-1540

**FY20 OCAS Data Submission - Healdton**

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

Wed 1/13/2021 10:17 AM

To: tshaw@healdtonschoools.org <tshaw@healdtonschoools.org>; Michelle Blakemore <mblakemore@healdtonschoools.org>

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.


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Respectfully,

**Katherine Black**

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

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

**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**Re: [EXTERNAL] Healdton OCAS Waiver Request**

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

Fri 1/15/2021 1:05 PM

To: Michelle Blakemore <mblakemore@healdtonschools.org>

Michelle,

Thank you for responding. The district had two different penalties, one for not locking by 9/1/2020 and one for the superintendent not certifying the data by 9/30/2020. Although you responded to the 9/1/2020 waiver request I need one for the 9/30/2020 waiver request.

Respectfully,

**Katherine Black**

Executive Director of Financial Accounting, OCAS and Auditing

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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**From:** Michelle Blakemore <mblakemore@healdtonschools.org>

**Sent:** Wednesday, January 13, 2021 11:57 AM

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

**Subject:** [EXTERNAL] Healdton OCAS Waiver Request

Please see our attached request letter for a waiver. Please let me know if you need anything further.

--

Michelle Blakemore

Supt. Secretary

Healdton Bulldogs



# Rock Creek Public Schools

Rob Frederick, Superintendent  
Devin Birdsong, High School Principal  
Kyle Wingfield, Elementary Principal

To Whom It May Concern;

I am requesting a waiver for the penalty on state aid for OCAS reporting failures. We missed deadlines on September 1<sup>st</sup> and September 30<sup>th</sup>. We locked and certified the data on September 3<sup>rd</sup> and October 2<sup>nd</sup> respectively. First, I would like to apologize as I am a huge opponent of untimeliness and tardiness. I am a first year superintendent and was unaware of the specific deadlines for these reports. The last week of August and first week of September our high school counselor, secretary and principal were all quarantined with COVID. I spent that entire time in our high school office trying to fill their roles, so that we could stay in school. Our elementary gym also caught fire during late summer due to an OGE transformer failure. Over the course of this school year I have been out of our office working through the cause and origin briefings, insurance battles and reconstruction of that facility. None of that is an excuse for our shortcomings. I do ask that our school and students not be punished with the loss of funds due to my failure to ensure our data was submitted on time.

I have addressed this issue with my office staff and we have created our own schedule to set due dates two weeks in advance of September 1<sup>st</sup> and 30<sup>th</sup>. We will begin working on our OCAS data earlier than we have in the past, so that we can make certain our data is submitted in a timely manner in future years. Thank you for your consideration.

Sincerely,

Rob Frederick  
Superintendent

Rock Creek High School  
200 E. Steakley  
Bokchito, OK 74726  
P: (580) 295-3761  
F: (580) 295-3854

Administration Office:  
200 E. Steakley  
Bokchito, OK 74726  
P: (580) 295-3137  
F: (580) 295-3762

Rock Creek Elementary  
23072 US Hwy.70  
Durant, OK 74701  
P: (580) 924-9601  
F: (580) 924-1012



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

January 12, 2021

Robert Frederick, Superintendent  
Rock Creek Public School  
200 East Steakley Street  
Bokchito, Oklahoma, 74726-1115

Dear Superintendent,

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

Our records indicate that Rock Creek Public School did not certify the district's income and expenditure data until 10/2/2020. The penalty assessed in accordance with the aforementioned is \$1,882.00. 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.

It is anticipated that requests for waivers will be presented for consideration and possible approval at the February 25, 2021 meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Rock Creek Public School submit a letter by **January 29, 2021** 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)

Respectfully,

*Katherine Black*

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA  
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PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

**FY20 OCAS DATA SUBMISSION - SEPTEMBER 1, 2020 DEADLINE**

Rock Creek Public School (07-I002)

**FY20 OCAS DATA SUBMISSION NOT CERTIFIED BY SEPT 30, 2020**

Rock Creek Public School (07-I002)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
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1. Article Addressed to:  <b>Robert Frederick, Superintendent Rock Creek Public School 300 East Steakley Street Bokchito OK 74726-1115</b>		B. Received by (Printed Name)	C. Date of Delivery
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7019 1640 0000 6585 8956	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-M-1540	

**FY20 OCAS Data Certification - Rock Creek**

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

Wed 1/13/2021 3:59 PM

To: rfrederick@rockcreekisd.net <rfrederick@rockcreekisd.net>

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


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Respectfully,

**Katherine Black**

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

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**VIA E-MAIL WITH CERTIFIED MAIL TO FOLLOW**

Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE



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

January 12, 2021

Robert Frederick, Superintendent  
Rock Creek Public School  
200 East Steakley Street  
Bokchito, Oklahoma, 74726-1115

Dear Superintendent,

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Our records indicate that Rock Creek Public School did not submit and lock the district's income and expenditure data until 9/03/2020. The penalty assessed in accordance with the aforementioned is \$2,091.00. 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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Respectfully,

Katherine Black, Executive Director  
Financial Accounting/OCAS/Audits

CC: Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE

**FY20 OCAS Data Submission - Rock Creek**

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

Wed 1/13/2021 1:35 PM

To: rfrederick@rockcreekisd.net <rfrederick@rockcreekisd.net>; Rowland, Jane <jrowland@rockcreekisd.net>

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.


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Respectfully,

**Katherine Black**

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

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Brad Clark, General Counsel, OSDE  
Terrie Cheadle, Chief Executive Secretary, OSBE