



Wanette Public Schools

505 N Martin
Box 161
Wanette, OK 74878
405.383.2254

John Sheridan
Superintendent/PK-12 Principal

Oklahoma State Board of Education

Katherine Black, OCAS Director

2500 North Lincoln Blvd.

OKC, OK 73105

Dear Mrs. Black,

This letter shall serve to request a wavier of the penalty assessed by Oklahoma State Department of Education for failure to submit and lock the revenue and expenditure data in a timely fashion. Wanette School missed the September 1st and September 30th deadline by 1 day each. In both cases the information was submitted but not properly locked.

Pursuant to SDE Regulations a district may receive a wavier if they can establish that the failure to timely submit was due to circumstances beyond their control and could not be avoided. Here the September 1st date took place at a time when Wanette's server was completely down, and the district could not access the information. Wanette secured the services of a computer technician to essentially rebuild one server part, so access could be made. Here Wanette made every effort to comply but was unable to anticipate a server failure at that important time. The district has installed a new server.

The failure to lock on September 30th was also unavoidable due to the fact that the district had hired a new superintendent, the author of this request for wavier, who was attempting to address significant district issues which included the deviation of the Estimate of Needs amount from school data. It was not possible to contact the predecessor and the accounting firm that submitted the Estimate of Needs could not help resolve some rollover amounts that did not agree. The district made every effort to resolve these issues but those could not be resolved, hence the district lock was 1 day late. The district did employ another firm to prepare this year's EON.

The Wanette District respectfully requests a wavier due to inability to foresee these issues and the fact that the district took every step possible to remedy the situation.

Sincerely,



John Sheridan


Wanette Superintendent

[EXTERNAL] Wanette OCAS Wavier

John Sheridan <jsheridan@wanette.k12.ok.us>

Wed 12/15/2021 4:17 PM

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

 1 attachments (38 KB)

Wanette SDE wavier.pdf;

Dear Ms. Black,

Please find attached Wanette's Request for Waiver.

Thank you,
John Sheridan



State Department of Education

Oklahoma Cost Accounting System

[Contact Support](#)
[Return to SSO2](#)

UserName: KatherineBlack, UserID: 16760

Katherine Black (SystemAdmin)

[Home](#)
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Wanette District OCAS Page

Wanette | 2021 ▼ | [Change Year](#) | 63 | I115 | [Go](#)

Current Fiscal Year: 2021 · Current Year Selected: 2021 · County: 63 · District: I115

Certified. Click to show more...


[Expenditure Upload](#)
[Revenue Upload](#)
[Estimate Of Needs](#)
[Per Cap Expenditure](#)
[Audit](#)
[Coop](#)

[Additional Info](#)


Upload Expenditure File:

[Upload Expense File](#)

Last Expenditure Upload: 9/2/2021 4:15:29 PM

John Sheridan

[Reprocess Latest Expenditure File](#)[View Latest Upload Records](#)

Status: Certified By Superintendent

Locked by Erica Owen on 9/2/2021

Certified by OCAS on 9/29/2021

Certified by superintendent John Sheridan on 10/1/2021

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



Congratulations. No errors were found in your latest expenditure upload

[View Errors](#)
[Grouped By Count](#)

Fund	Error Count	Description	View Errors
------	-------------	-------------	-------------

No Errors Found In Your Upload



Expenditure totals

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

Fund	Encumbered	Warrants	Enc + Warrants	Outlays	Total Expended
11	\$23,632.31	+ \$1,504,670.92	= \$1,528,303.23	- \$782.64	= \$1,527,520.59
21	\$0.00	+ \$63,805.97	= \$63,805.97	- \$0.00	= \$63,805.97
22	\$0.00	+ \$58,439.05	= \$58,439.05	- \$0.00	= \$58,439.05
60	\$0.00	+ \$35,370.82	= \$35,370.82	- \$1,350.00	= \$34,020.82
TOTAL	\$23,632.31	+ \$1,662,286.76	= \$1,685,919.07	- \$2,132.64	= \$1,683,786.43



Expenditure upload history

Upload Date	Uploaded By	Errors Existed	Error Count
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Upload Date	Uploaded By	Errors Existed	Error Count
9/1/2021 10:26:38 AM	John Sheridan	True	67
9/1/2021 3:56:18 PM	John Sheridan	True	38
9/2/2021 10:01:38 AM	John Sheridan	True	37
9/2/2021 3:11:27 PM	John Sheridan	True	11
9/2/2021 3:56:41 PM	John Sheridan	True	2
9/2/2021 4:02:31 PM	John Sheridan	True	2
9/2/2021 4:15:29 PM	John Sheridan	False	0

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Access Level: **SystemAdmin**

Kelly Freeman

From: Kelly Freeman
Sent: Friday, March 12, 2021 3:05 PM
To: eowen@wanette.k12.ok.us; steve@ajb-cpas.com
Subject: Wanette 631115-FY21 6110 Balance Forward Amounts
Attachments: FY21 Blank Review Sheet Kelly.pdf

Importance: High

During the review of your FY21 data I will be using the attached review worksheet. **This worksheet should be used by the district for review of your FY21 OCAS data and before locking your data.** Keep in mind that according to Title 70:5-135.2 subsection D "No later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education." **TIP: To access zero points on the Phase I Risk Assessment of FY21 upload and lock before 8/14/21, preferably the first week of July.**

I have included the carryover balances from FY20 that should be recorded in your FY21 revenue data as 6110. **With the appropriate Project Code, Source of Revenue 6110, and the appropriate Program Code.**

CARRY OVER:

Fund	Project Code	Program Code	Revenue	Expenditure	6110 CarryOver
11	000				\$216,051.36
			Total GEN FUND-FOR OPERAT Carryover		\$216,051.36
21	000				\$52,604.37
			Total BUILDING FUND Carryover		\$52,604.37
22	000	700	\$9,723.66	\$3,478.42	\$6,245.24
22	763	700	\$48,831.01	\$25,877.88	\$22,953.13
22	764	700	\$20,310.42	\$19,890.42	\$420.00
			Total CHILD NUTRITION PROG Carryover		\$29,618.37
31	000				\$15.11
			Total LEA ASSIGNED Carryover		\$15.11
41	000				\$2,282.56
			Total SINKING FUND Carryover		\$2,282.56
60	800				\$29,363.47
			Total SCHOOL ACTIVITY FNDS Carryover		\$29,363.47
86	000				\$259.19
			Total CAS/FLOOD INS FUND Carryover		\$259.19

FUND CARRY OVER:

County: 03 POTTAWATOMIE
District: 0115 WANNETTE

Oklahoma State Department of Education
2020 - OCAS - District Check Report

3/12/2021 2:59:24 PM

Page: 1

2020 REVENUES				2020 EXPENDITURES						Function 5200 (Informational)	Total Balance
Fund	Source 5111-5113	Source 5120-5199	5500 Source: 5500 Function: (Informational)	Source 5500	Source 5110-5140	Source 6100	Plus New Revenue	Minus Warrants	Minus Encumbrances		
11	0.00	3,594.82	0.00	0.00	134,154.82	0.00	1,570,017.48	1,496,615.76	600.00	0.00	216,051.36
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	24,649.57	0.00	56,894.47	29,239.67	0.00	0.00	52,604.37
22	0.00	0.00	0.00	0.00	4,540.56	0.00	84,065.09	49,030.16	0.00	0.00	29,618.37
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	0.00	0.00	15.11	0.00	0.00	0.00	0.00	0.00	15.11
41	0.00	0.00	0.00	0.00	2,186.06	0.00	96.50	0.00	0.00	0.00	2,282.56
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	0.00	1,650.00	0.00	0.00	22,376.03	0.00	39,842.31	34,255.47	250.00	4,744.82	29,963.47
60	0.00	0.00	0.00	0.00	259.19	0.00	0.00	0.00	0.00	0.00	259.19
	0.00	4,744.82	0.00	0.00	179,400.82	0.00	1,756,945.85	1,610,047.00	650.00	4,744.82	330,194.43

If you have any questions or need assistance please email or contact me at my number below.

Respectfully,

Kelly Freeman

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



OKLAHOMA
Education

Kelly Freeman

From: Kelly Freeman
Sent: Thursday, May 13, 2021 8:30 AM
To: Katherine Black
Subject: FW: FY20 OCAS Data -September 1st Deadline Notification

Importance: High

From: Kelly Freeman

Sent: Wednesday, August 26, 2020 2:03 PM

To: sandy.burnside@sulphurk12.org; matt.holder@sulphurk12.org; rbaxter@davis.k12.ok.us; MMORING@DAVIS.K12.OK.US; l_clayton@fortgibson.tigers.org; s_farmer@fortgibson.tigers.org; Mika.Barton@roughers.net; Jarod.Mendenhall@roughers.net; troach@hilldaleps.org; epuckett@hilldaleps.org; jpearce@porum.k12.ok.us; lberry@porum.k12.ok.us; lfleming@perry.k12.ok.us; tmccarty@perry.k12.ok.us; avazquez@billings.k12.ok.us; csauer@billings.k12.ok.us; mindy.linn@frontierok.com; bob.weckstein@frontierok.com; karriek@okunion.k12.ok.us; btaylor@okunion.k12.ok.us; dgardenhire@okmulgeeps.com; rdove@okmulgeeps.com; tfairres@henryetta.k12.ok.us; dnoble@henryetta.k12.ok.us; kdalcour@preston.k12.ok.us; mhudson@preston.k12.ok.us; mstoy@bowring.k12.ok.us; nhinkle@bowring.k12.ok.us; lwhiteman@avant.k12.ok.us; chemm@avant.k12.ok.us; amartin@andersontrojans.org; kyounger@andersontrojans.org; lstanton@pawhuskadistrict.org; davidcash@pawhuskadistrict.org; cseek@prue.k12.ok.us; cthurman@prue.k12.ok.us; AFRENCH@ADPCNET.COM; TKIMREY@woodland.k12.ok.us; jbybee@turkeyford.net; rreed@turkeyford.net; lhighsmith@miamips.net; jhogan@miamips.net; MEYERSD@RIPLEY.K12.OK.US; pittsl@RIPLEY.K12.OK.US; jdawson@stillwaterschools.com; mmoore@stillwaterschools.com; bclark@glencoe.k12.ok.us; jlazenby@glencoe.k12.ok.us; thuff@yale.k12.ok.us; dbledsoe@yale.k12.ok.us; cholland@krebs.k12.ok.us; pturner@krebs.k12.ok.us; lwilliams@quintonschools.com; twilson@quintonschools.com; rbuckner@savanna.k12.ok.us; garyr@savanna.k12.ok.us; chgragg@mcalester.k12.ok.us; rhughes@mcalester.k12.ok.us; angie.hargus@byngschools.org; todd.crabtree@byngschools.org; csellers@latta.k12.ok.us; supt@latta.k12.ok.us; glongacre@grove.k12.ok.us; mbowlan@grove.k12.ok.us; croper@pgs.k12.ok.us; sproper@pgs.k12.ok.us; crawls@earlsboro.k12.ok.us; mmaloy@earlsboro.k12.ok.us; stearmana@tecumseh.k12.ok.us; fortsona@tecumseh.k12.ok.us; mitchillj1@tecumseh.k12.ok.us; wilsiet@tecumseh.k12.ok.us; aroberts@asher.k12.ok.us; terryg@asher.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us; ajanette61@yahoo.com; ajanette61@yahoo.com; lindsaylh84@yahoo.com; simcoapp@gmail.com; lovittal@nashoba.k12.ok.us; ccaughern@nashoba.k12.ok.us; cechelle@rattan.k12.ok.us; robertross@rattan.k12.ok.us; droberts@clayton.k12.ok.us; kbowen@clayton.k12.ok.us; bweber@claremore.k12.ok.us; lhocutt@claremore.k12.ok.us; bfrazier@claremore.k12.ok.us; qdraeger@chelseadragns.net; rmcspadden@chelseadragns.net; ypace@vps.k12.ok.us; mpayne@vps.k12.ok.us; abiddy@sps.k12.ok.us; bgragg@sps.k12.ok.us; blittle@bowlegs.k12.ok.us; kjohnson@bowlegs.k12.ok.us; rondagarner@konawa.k12.ok.us; coryellis@konawa.k12.ok.us; sbenard@varnum.k12.ok.us; dbrewer@varnum.k12.ok.us; b.little@strother.k12.ok.us; k.johnson@strother.k12.ok.us; phudson@butner.k12.ok.us; dparris@butner.k12.ok.us; tonyamorgan@cpsok.org; juliebills@cpsok.org; thunt@empireschools.org; justinsmith@empireschools.org; tmarino@brushy.k12.ok.us; greynolds@brushy.k12.ok.us; bloomer_sophia@live.com; garywade@grandview.school.k12.ok.us; sharris@central.k12.ok.us; bnewton@central.k12.ok.us; kgutierrez@yarbrough.k12.ok.us; jwiggins@yarbrough.k12.ok.us; denise.darnell@guymontigers.com; angela.rhoades@guymontigers.com; gojeda@goodwell.k12.ok.us; scoffman@goodwell.k12.ok.us; haguilar@davidson.k12.ok.us; pgr@davidson.k12.ok.us; kgray@tiptontigers.net; sglenn@tiptontigers.net; asmith@grandfield.k12.ok.us; jhigdon@grandfield.k12.ok.us; mgraves@okayps.org; phiseley@okayps.org; rhornbuckle@wagonerps.org; rharris@wagonerps.org; boggsde@bps-ok.org; mccauleycr@bps-ok.org; snowderc@canute.k12.ok.us; hendersonj@canuteschools.org; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us; patricia.dauphin@freedom.k12.ok.us; bryant.weber@freedom.k12.ok.us; jemouser@smps.k12.ok.us; jthompson@smps.k12.ok.us

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

Subject: FY20 OCAS Data -September 1st Deadline Notification

Importance: High

FY20 Revenue & Expenditures Due

The deadline for school districts to submit their final revenue and expenditures data for FY20 is Tuesday, **September 1**. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on the [Single Sign-On](#), it must be locked error free. **If you are free of errors please lock today.** **Title 70, Chapter 1, Section 5-135.2.**

On June 2, Governor Stitt approved an emergency rule adoption of amendments to 210:25-5-4, "Accounting," the administrative rule that addresses requirements related to the Oklahoma Cost Accounting System (OCAS). The new subsection sets timeframes for the reporting and review of end-of-year revenue and expenditure data for each fiscal year to ensure any potential issues can be identified and corrected prior to the final certification of the data.

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

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

If you have questions, contact me by email-including your contact number, at: Kelly.Freeman@sde.ok.gov. We are still working remotely.

Thank you,

Kelly Freeman

Financial Specialist OCAS / Auditing
Financial Accounting / OCAS
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Suite 420
Oklahoma City, OK 73105
Phone: (405) 521-2349
Fax: (405) 522-3271



OKLAHOMA
Education

Kelly Freeman

From: Microsoft Outlook
To: aroberts@asher.k12.ok.us; poseym@bethel.k12.ok.us; dparris@butner.k12.ok.us; cdickinson@dale.k12.ok.us; justinsmith@empireschools.org; cwhite@maud.k12.ok.us; twilson@quintonschools.com; bgragg@sps.k12.ok.us; smcneely@wanette.k12.ok.us
Sent: Wednesday, August 25, 2021 10:17 AM
Subject: Relayed: September 1st Deadline-ACTION REQUIRED

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

aroberts@asher.k12.ok.us (terryg@asher.k12.ok.us)

poseym@bethel.k12.ok.us (poseym@bethel.k12.ok.us)

dparris@butner.k12.ok.us (dparris@butner.k12.ok.us)

cdickinson@dale.k12.ok.us (cdickinson@dale.k12.ok.us)

justinsmith@empireschools.org (justinsmith@empireschools.org)

cwhite@maud.k12.ok.us (cwhite@maud.k12.ok.us)

twilson@quintonschools.com (twilson@quintonschools.com)

bgragg@sps.k12.ok.us (bgragg@sps.k12.ok.us)

smcneely@wanette.k12.ok.us (smcneely@wanette.k12.ok.us)

Subject: September 1st Deadline-ACTION REQUIRED



September 1st
Deadline-ACTIO...

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, August 25, 2021 10:17 AM
To: darrel_ajb@yahoo.com; aroberts@asher.k12.ok.us; aroberts@asher.k12.ok.us; terryg@asher.k12.ok.us; gambillk@bethel.k12.ok.us; flowersd@bethel.k12.ok.us; cartwrighta@bethel.k12.ok.us; poseym@bethel.k12.ok.us; KClaybrook@ssbok.com; phudson@butner.k12.ok.us; phudson@butner.k12.ok.us; dparris@butner.k12.ok.us; taliaferro@central.k12.ok.us; sharris@central.k12.ok.us; sharris@central.k12.ok.us; KYES@CENTRAL.K12.OK.US; qdraeger@chelseadragns.net; rstephenson@chelseadragns.net; qdraeger@chelseadragns.net; rmcsadden@chelseadragns.net; droberts@clayton.k12.ok.us; jgirten@clayton.k12.ok.us; droberts@clayton.k12.ok.us; kbowen@clayton.k12.ok.us; staceybowen@cpsok.org; jaicecombs@cpsok.org; tonyamorgan@cpsok.org; juliebills@cpsok.org; wmagnus@pottcotrea.org; pramsey@dale.k12.ok.us; pramsey@dale.k12.ok.us; cdickinson@dale.k12.ok.us; steve@ajb-cpas.com; thunt@empireschools.org; thunt@empireschools.org; justinsmith@empireschools.org; bj.hunter@fortsupply.k12.ok.us; slowden@fortsupply.k12.ok.us; slowden@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; spyrescpa@barryspyres.com; kfargo@gans.k12.ok.us; kfargo@gans.k12.ok.us; lcalloway@gans.k12.ok.us; norris@ptsi.net; gojeda@goodwell.k12.ok.us; gojeda@goodwell.k12.ok.us; scoffman@goodwell.k12.ok.us; afrench@adpcnet.com; stefannie@adpcnet.com; stefannie@adpcnet.com; burgess6803@gmail.com; swebb@hardesty.k12.ok.us; jeberts@hardesty.k12.ok.us; mkellogg@kiowa.k12.ok.us; lhatridge@kiowa.k12.ok.us; lhatridge@kiowa.k12.ok.us; rpool@kiowa.k12.ok.us; gbodkin@maud.k12.ok.us; jcmcgee@maud.k12.ok.us; lmartin@maud.k12.ok.us; jcmcgee@maud.k12.ok.us; cwhite@maud.k12.ok.us; chgragg@mcalester.k12.ok.us; pbarnett@mcalester.k12.ok.us; chgragg@mcalester.k12.ok.us; rhughes@mcalester.k12.ok.us; chgragg@mcalester.k12.ok.us; lhighsmith@miamips.net; lgreninger@miamips.net; lhighsmith@miamips.net; jhogan@miamips.net; afrench@adpcnet.com; nhendricks@p-t.k12.ok.us; nhendricks@p-t.k12.ok.us; jmcclroy@p-t.k12.ok.us; beakle@quintonschools.com; lwilliams@quintonschools.com; lwilliams@quintonschools.com; twilson@quintonschools.com; cechelle@rattan.k12.ok.us; fmorse@rattan.k12.ok.us; rusbase@rattan.k12.ok.us; robertross@rattan.k12.ok.us; smerrill@sallisawps.org; cechols@sallisawps.org; cechols@sallisawps.org; rwood@sallisawps.org; pittsburg_treasurer@yahoo.com; rbuckner@savanna.k12.ok.us; rbuckner@savanna.k12.ok.us; rpeckio@savanna.k12.ok.us; kamiller@sps.k12.ok.us; aturner@sps.k12.ok.us; abiddy@sps.k12.ok.us; bgragg@sps.k12.ok.us; vharzman@smps.k12.ok.us; tthompson@smps.k12.ok.us; cfree@smps.k12.ok.us; vharzman@smps.k12.ok.us; jthompson@smps.k12.ok.us; jdawson@stillwaterschools.com; jdawson@stillwaterschools.com; sflores@stillwaterschools.com; jdawson@stillwaterschools.com; mmoore@stillwaterschools.com; dburns@tyronebobcats.org; jeanette.robertson@tyronebobcats.org; dburns@tyronebobcats.org; thssupt@tyronebobcats.org; jwright@varnum.k12.ok.us; sbenard@varnum.k12.ok.us; sbenard@varnum.k12.ok.us; dbrewer@varnum.k12.ok.us; Darrel_ajb@yahoo.com; rhornbuckle@wagonerps.org; rhornbuckle@wagonerps.org; rharris@wagonerps.org; **steve@ajb-cpas.com; eowen@wanette.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us;** treasurer@woodscounty.net; ladair@waynoka.k12.ok.us; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us; pgeren@neok.com; vgideon@wyandotte.k12.ok.us; vgideon@wyandotte.k12.ok.us; bwade@wyandotte.k12.ok.us

Cc: Katherine Black
Subject: September 1st Deadline-ACTION REQUIRED
Attachments: FY21 Blank Review Sheet - Pdf for Districts.pdf
Importance: High

The following information is being sent to you as a reminder of the **September 1** deadline. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final revenue and expenditures data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

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

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

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

If you have questions, contact me by email or my phone below.

Thank you,

Kelly Freeman

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



OKLAHOMA
Education

Kelly Freeman

From: Kelly Freeman
Sent: Sunday, August 29, 2021 9:23 PM
To: Darrel Johnston; Angela Roberts; terryg@asher.k12.ok.us; taliaferro@central.k12.ok.us; Shonda Harris; Kevin Dyes; rstephenson@chelseadragons.net; Quint Draeger; rmcsadden@chelseadragons.net; jgirtten@clayton.k12.ok.us; Donna Roberts; kbowen@clayton.k12.ok.us; staceybowen@cpsok.org; jaicecombs@cpsok.org; Tonya Morgan; juliebills; Steve Blasingame; Tammie Hunt; Tammie Hunt; justinsmith@empireschools.org; bj.hunter@fortsupply.k12.ok.us; Shannon Lowden; Shannon Lowden; melva@fortsupply.k12.ok.us; norris@ptsi.net; gojeda@goodwell.k12.ok.us; gojeda@goodwell.k12.ok.us; Sterrette Coffman; Angie French; stefannie@adpcnet.com; stefannie@adpcnet.com; freida burgess; Scott Webb; James Eberts; Nancy Wilson; Ronda Garner; Bridgett Campbell; coryellis@konawa.k12.ok.us; gbodkin@maud.k12.ok.us; Judy McGee; lmartin@maud.k12.ok.us; Judy McGee; cwhite@maud.k12.ok.us; Angie French; nhendricks@p-t.k12.ok.us; nhendricks@p-t.k12.ok.us; jmcclroy@p-t.k12.ok.us; beakle@quintonschools.com; lwilliams@quintonschools.com; lwilliams@quintonschools.com; twilson@quintonschools.com; cechelle@rattan.k12.ok.us; fmorse@rattan.k12.ok.us; rusbaze@rattan.k12.ok.us; robertross@rattan.k12.ok.us; smerrill@sallisawps.org; cechols@sallisawps.org; cechols@sallisawps.org; rwood@sallisawps.org; vharzman@smps.k12.ok.us; tthompson@smps.k12.ok.us; cfree@smps.k12.ok.us; vharzman@smps.k12.ok.us; jthompson@smps.k12.ok.us; jdawson@stillwaterschools.com; jdawson@stillwaterschools.com; sflores@stillwaterschools.com; jdawson@stillwaterschools.com; mmoore@stillwaterschools.com; jeanette.robertson@tyronebobcats.org; dburns@tyronebobcats.org; thssupt@tyronebobcats.org; jwright@varnum.k12.ok.us; sbenard; David Brewer; Darrel Johnston; rhornbuckle@wagonerps.org; rharris@wagonerps.org; **Steve Blasingame; eowen@wanette.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us;** treasurer@woodscounty.net; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us
Cc: Katherine Black
Subject: September 1st Deadline-ACTION REQUIRED
Importance: High
Follow Up Flag: Flag for follow up
Flag Status: Flagged

If you are receiving this email, it is because your District has not locked your data error free as of today.

The following information is being sent to you as a reminder of the **September 1** deadline. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final revenue and expenditures data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the

opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

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

If you have questions, contact me by email or my phone below.

Thank you,

Kelly Freeman

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



Kelly Freeman

From: Katherine Black
Sent: Wednesday, September 1, 2021 7:51 AM
To: terryg@asher.k12.ok.us; Chelsea; tom.deighan@duncanps.org; justinsmith@empireschools.org; melva@fortsupply.k12.ok.us; Sterrette Coffman; jthompson@smps.k12.ok.us; thssupt@tyronebobcats.org; David Brewer; smcneely@wanette.k12.ok.us; Angela Roberts; qdraeger@chelseadragons.net; channa.byerly@duncanps.org; thunt@empireschools.org; slowden@fortsupply.k12.ok.us; Gabby Ojeda; vharzman@smps.k12.ok.us; dburns@tyronebobcats.org; sbenard; eowen@wanette.k12.ok.us
Cc: Kelly Freeman
Subject: FY21 OCAS Revenue and Expenditure Deadline

Superintendent,

Our records indicate that your district has not submitted and **locked** your FY21 final Revenue and Expenditure Data. Today is the deadline for submitting and locking your data. 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. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final Revenue and Expenditures Data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). 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.

If you have questions, please feel free to contact me at 405-522-0275 or Kelly Freeman at 405-521-2349.

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



Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 1, 2021 10:11 AM
To: Katherine Black
Subject: RE: FY21 OCAS Deadline

Started July 1st - District told me by phone 9-1-21

63 I115 WANETTE

Superintendent John

Sheridan

(405)
383-
2656

jsheridan@wanette.k12.ok.us

Kelly Freeman

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



OKLAHOMA
Education

From: Katherine Black <Katherine.Black@sde.ok.gov>
Sent: Wednesday, September 1, 2021 8:57 AM
To: Kelly Freeman <Kelly.Freeman@sde.ok.gov>
Subject: FY21 OCAS Deadline

These are the districts I sent a reminder to this morning. If I missed a district/districts or included a district/districts that should not have been included, please let me know. After our conversation I realize that Duncan should not have been included. Please check the other districts.

63I112 ASHER	terryg@asher.k12.ok.us	aroberts@asher.k12.ok.us
66I003 CHELSEA	rmcspadden@chelseadragons.net	gdraeger@chelseadragons.net
69I001 DUNCAN	tom.deighan@duncanps.org	channa.byerly@duncanps.org
69I021 EMPIRE	justinsmith@empireschools.org	thunt@empireschools.org
77I005 FORT SUPPLY	melva@fortsupply.k12.ok.us	slowden@fortsupply.k12.ok.us
70I060 GOODWELL	scoffman@goodwell.k12.ok.us	gojeda@goodwell.k12.ok.us
77I003 SHARON-MUTUAL	jthompson@smmps.k12.ok.us	vhartzman@smmps.k12.ok.us
70I053 TYRONE	thssupt@tyronebobcats.org	dburns@tyronebobcats.org
67I007 VARNUM	dbrewer@varnum.k12.ok.us	sbenard@varnum.k12.ok.us

Our records indicate that your district has not submitted and **locked** your FY21 final Revenue and Expenditure Data. Today is the deadline for sumitting and locking your data. 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. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final Revenue and Expenditures Data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). 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.

If you have questions, please feel free to contact me at 405-522-0275 or Kelly Freeman at 405-521-2349

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



Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 1, 2021 10:59 AM
To: eowen@wanette.k12.ok.us; jsheridan@wanette.k12.ok.us
Cc: steve@ajb-cpas.com
Subject: Wanette 631115- Help to Correct Errors
Importance: High

You are missing 3 your surety bonds. Along with Salary and Benefits for 2312, 2313 & 2511. No negative warrants are allowed correct this one.

This one is the only bond coded, missing bonds for 2321/Supt, 2312/Minutes and 2313/Treasurer. I know you hire the treasurer, do they provide their own, if so I can clear one.

Did you claim this bond under 793? This is not allowed on something required of the District. If you claimed this year we will leave it but there will be an edit check for next year and not allowed.

Edit	Fund	Project	Function	Object	Program	Subject	Job	Site	Approp Amt	Encumb Amt	Warrants
Edit	11	793	2511	525	000	0000	000	050	0.00	0.00	1550.00

Other Errors
Object code 100 and 200 series is required when using function code 2312
Object code 100 and 200 series is required when using function code 2511 with job class 301 and 601
Object code 100 and 200 series, or 310 is required when using function code 2313 or 2321
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Negative warrants are not allowed. The warrant for this record is -1,039.50.

The District must have a surety bond on each of the following four positions. **If you DO HAVE ONE on each position** you will need to break out the bill payment to each function below, and the dollar amount each cost.

If one employee does more than one of these positions, break their payroll out to each position/function. When there is no salary (100) and benefits (200) you will get another error.

Let me know if you have any other questions.

Financial Officers Coding

Superintendent/CEO – Function 2320, Job Class 115

Treasurer – Function 2313, Job Class 301

Encumbrance Clerk – Function 2511, Job Class 601

Minutes Clerk – Function 2312, Job Class 614

CFO – Function 2511, Job Class 107

This position is not required

Surety Bonds –

Function of the Position, Object 525

This needs program 700 added to clear error.

FUND	PROJ	SOURCE	PROG	SITE	EST AMT	ACT AMT
22*	000	6140	000^	050	\$0.00	\$28.92
Fund Code 22 Can Only Use Program Code 700 Except When Using Project Code 456						
Fund: 22 CHILD NUTRITION PROG (B)						
Source: 6140 ESTOPPED WARR STAT (B)						

Kelly Freeman

Financial Specialist OCAS / Auditing

Financial Accounting / OCAS

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

Phone: (405) 521-2349



OKLAHOMA
Education

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

Sent: Saturday, September 18, 2021 3:18 PM

To: Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>

Subject: FY21 OCAS Data Revie - WANETTE

I just finished reviewing your District's FY21 OCAS data. Below are some corrections that need to be made or questions that will need to be answered. Please review all the items listed before resubmitting your data.

If you have any questions regarding any of the items, do not hesitate to call me at (405) 522-0275. When the district is ready to upload/submit changes please email me a request to unlock your data. **The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30.** The superintendent will not be able to certify the data until it has been reviewed again and certified by OCAS. Therefore, I am asking that the district review and respond to this office by **September 22, 2021.**

- **Ending Fund Balances:** In FY20 ending fund balance for the Activity Fund was \$29,363.47. In FY21 the beginning fund balance in Fund 60 is \$29,527.35. This information should match. Why is the beginning fund balance more than the ending fund balance? This will need to be corrected.
- **Estopped Warrants and/or Lapsed Appropriations:** Are all the Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY21 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?
- **Superintendent Coding:** Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On Site. Please send Heather.Young@sde.ok.gov a copy of the **Job Salary & Benefit Summary Report (Wengage) along with the attached SPR Correction Form.** The object codes should match when OCAS data is compared to SPR, except for rounding.

Superintendent Salary Comparison			
	OCAS	SPR	Difference OCAS - SPR
110 Regular Certified Salaries	\$ 52,577.20	\$ 48,677.00	\$ 3,900.20
116 TRS Offset for Certified Staff	\$ 766.92	\$ 728.00	\$ 38.92
212 Dental Insurance		\$ 396.00	\$ (396.00)
213 Health and Accident Insurance -	\$ 20,115.36	\$ 19,438.00	\$ 677.36
218 Fringe Vision	\$ 470.96	\$ 789.00	\$ (318.04)
251 Retirement - District-Paid -	\$ 3,864.28	\$ 3,887.00	\$ (22.72)

- **Child Nutrition:** The district does not have expenditures recorded using Function 3155 (Adult Meals). Unless the district did not feed any adults there must be expenditures recorded under Function 3155.

The district recorded expenditures under Project 332 using Program 700 In the General Fund and Child Nurttirtion Fund but does not have revenue recorded using Program 700. Some of the revenue received should include Program 700.

The district recorded expenditures under Project 764 In the General Fund but does not have revenue recorded. These expenditures will need to be reclassified to Project Code 000/Program Code 700.

The district does not have expenditures recorded using Function 3155 (Adult Meals). Unless the district did not feed any adults there must be expenditures recorded under Function 3155.

- **Federal Projects:**

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

Please review your Federal Determination Letter and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY21 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of the audit.

Project	OCAS Exp Federal Determination Letter	IDC	GMS Federal Payment	Difference OCAS Expenditures + IDC - SEFA Expend	Note
511	\$ 63,422.69		\$ 63,422.69	\$ -	
515	\$ 141,391.42		\$ 136,054.48	\$ 5,336.94	Encumbrance listed below
617	\$ 2,454.83	\$ 45.17	\$ 2,500.00	\$ -	
621	\$ 40,242.24	\$ 234.85	\$ 40,477.09	\$ -	
641	\$ 1,933.85		\$ 1,933.85	\$ -	

788	\$ 30,758.32	\$ 74.66	\$ 29,116.73	\$ 1,716.25	Encumbrance Listed Below
793	\$ 134,382.43		\$ 132,196.91	\$ 2,185.52	\$132,196.91 claim approved on 9/9/21
	\$ 482,909.39	\$ 354.68	\$ 405,701.75	\$ 77,562.32	

The district has encumbrances recorded using a Federal Project Code. If these encumbrances have not been paid and will not be claimed they need to be reclassified to Project Code 000.

Project Code	Encumbrance
412	12,748.8
515	5,336.94
788	1,716.25
793	1,107.65

- **Estimate of Needs Due - Deadline: October 1:** The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. The signature page does not have to go to the Excise Board but just have the local Board signatures. We do NOT need a hard copy mailed to our office. The financial information for FY21 presented in the EON should match the FY20 OCAS data. No response is necessary.
- **Audit Deadline:** According to you FY21 OCAS expenditure data your district expended \$482,909.39 in federal funds. Therefore, your audit is due to this office on or before April 30, 2022. Failure to meet this deadline will cause State Funds to be withheld until the audit is received.
- **MOE: Special Ed:** It is very important that the district reviews the "District Maintenance of Effort Special Ed" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have some exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the Policies and Procedures section of the OCAS Manual. If you feel that you have exceptions that are keeping you from meeting Special Education MOE you will need to contact Karen Howard in Special Education at (405)521-3587 to discuss your exceptions. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **MOE: Every Student Succeeds Act (ESSA):** Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. I have included a preliminary ESSA MOE report for your review. Because we don't have the CAREER Tech information this is only a preliminary report. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **Administrative Cost :** Please review the information on the "Administrative Cost Report" report under the District Report tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **Excess Cost:** Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The District can print the report under District Reports on the Single Sign On, "Excess Cost Report 2014 and Later By District". **I need a response saying the District has reviewed it and it is correct and accurate.**

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

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](#)

Re: FY21 OCAS Data Revie - WANETTE

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

Tue 9/28/2021 8:29 PM

To: Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>

The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30.

The district did not respond to the review of the FY21 OCAS data done on 9/18/2021. I have certified the District's FY21 OCAS revenue and expenditures submission. From October 1 through December 1, a school may appeal to the SDE by emailing Katherine.Black@sde.ok.gov for additional changes to the revenue and expenditures data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submission) No changes can be made by the District or the SDE after December 1, 2021. The District financial information will be posted on the SDE Transparency Site.

Please have the superintendent certify the records

Please print the following for your records.


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

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

Respectfully,

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 <Katherine.Black@sde.ok.gov>

Sent: Thursday, September 23, 2021 6:04 PM

To: Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>

Subject: Re: FY21 OCAS Data Revie - WANETTE

Just following up to see if you have any questions or need your data unlocked.

The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30. The superintendent will not be able to certify the data until it has been reviewed again and certified by OCAS.

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](#)

UserName: KatherineBlack, UserID: 16760

Katherine Black (SystemAdmin)

[Home](#) [Districts](#) [Forum](#) [District Reports](#) [Admin Reports](#) [Admin Tools](#)

Wanette District OCAS Page

Wanette 2021 63 I115

Current Fiscal Year: 2021 · Current Year Selected: 2021 · County: 63 · District: I115

Certified. Click to show more...



Expenditure Upload Revenue Upload Estimate Of Needs Per Cap Expenditure Audit Coop

Additional Info


Upload Expenditure File:
Last Expenditure Upload: 9/2/2021 4:15:29 PM

John Sheridan

[Reprocess Latest Expenditure File](#)[View Latest Upload Records](#)**Status:** Certified By SuperintendentLocked by **Erica Owen** on **9/2/2021**Certified by **OCAS** on **9/29/2021**Certified by superintendent **John Sheridan** on **10/1/2021**

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

Congratulations. No errors were found in your latest expenditure upload [View Errors Grouped By Count](#)

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

**Expenditure totals**View Detailed Report: --- Select One ---

Fund	Encumbered	Warrants	Enc + Warrants	Outlays	Total Expended
11	\$23,632.31	+ \$1,504,670.92	= \$1,528,303.23	- \$782.64	= \$1,527,520.59
21	\$0.00	+ \$63,805.97	= \$63,805.97	- \$0.00	= \$63,805.97
22	\$0.00	+ \$58,439.05	= \$58,439.05	- \$0.00	= \$58,439.05
60	\$0.00	+ \$35,370.82	= \$35,370.82	- \$1,350.00	= \$34,020.82
TOTAL	\$23,632.31	+ \$1,662,286.76	= \$1,685,919.07	- \$2,132.64	= \$1,683,786.43

**Expenditure upload history**

Upload Date	Uploaded By	Errors Existed	Error Count
-------------	-------------	----------------	-------------

Upload Date	Uploaded By	Errors Existed	Error Count
9/1/2021 10:26:38 AM	John Sheridan	True	67
9/1/2021 3:56:18 PM	John Sheridan	True	38
9/2/2021 10:01:38 AM	John Sheridan	True	37
9/2/2021 3:11:27 PM	John Sheridan	True	11
9/2/2021 3:56:41 PM	John Sheridan	True	2
9/2/2021 4:02:31 PM	John Sheridan	True	2
9/2/2021 4:15:29 PM	John Sheridan	False	0

Recently Viewed Districts: [Wanette](#) · [Woodland](#) · [Oilton](#) · [Western Heights](#) · [Turpin](#) · [Snyder](#) · [Wellston](#) · [Perry](#) · [Shidler](#) · [Haskell](#)

Access Level: **SystemAdmin**

Kelly Freeman

From: Kelly Freeman
Sent: Friday, March 12, 2021 3:05 PM
To: eowen@wanette.k12.ok.us; steve@ajb-cpas.com
Subject: Wanette 63115-FY21 6110 Balance Forward Amounts
Attachments: FY21 Blank Review Sheet Kelly.pdf

Importance: High

During the review of your FY21 data I will be using the attached review worksheet. **This worksheet should be used by the district for review of your FY21 OCAS data and before locking your data.** Keep in mind that according to Title 70:5-135.2 subsection D "No later than **September 1** each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education." **TIP: To access zero points on the Phase I Risk Assessment of FY21 upload and lock before 8/14/21, preferably the first week of July.**

I have included the carryover balances from FY20 that should be recorded in your FY21 revenue data as 6110. **With the appropriate Project Code, Source of Revenue 6110, and the appropriate Program Code.**

CARRY OVER:

Fund	Project Code	Program Code	Revenue	Expenditure	6110 CarryOver
11	000				\$216,051.36
			Total GEN FUND-FOR OPERAT	Carryover	\$216,051.36
21	000				\$52,604.37
			Total BUILDING FUND	Carryover	\$52,604.37
22	000	700	\$9,723.66	\$3,478.42	\$6,245.24
22	763	700	\$48,831.01	\$25,877.88	\$22,953.13
22	764	700	\$20,310.42	\$19,890.42	\$420.00
			Total CHILD NUTRITION PROG	Carryover	\$29,618.37
31	000				\$15.11
			Total LEA ASSIGNED	Carryover	\$15.11
41	000				\$2,282.56
			Total SINKING FUND	Carryover	\$2,282.56
60	800				\$29,363.47
			Total SCHOOL ACTIVITY FNDS	Carryover	\$29,363.47
86	000				\$259.19
			Total CAS/FLOOD INS FUND	Carryover	\$259.19

FUND CARRY OVER:

2020 REVENUES								2020 EXPENDITURES			Function 5200 (informational)	Total Balance
Fund	Source 5111-5113	Source 5120-5199	5500 Source 5500 Function (informational)	Source 5600	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances			
11	0.00	3,094.82	0.00	0.00	134,154.82	0.00	1,570,017.48	1,496,615.76	600.00	0.00	216,051.36	
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	0.00	0.00	0.00	0.00	24,949.57	0.00	56,894.47	29,239.67	0.00	0.00	52,604.37	
22	0.00	0.00	0.00	0.00	-4,540.66	0.00	84,095.09	49,936.16	0.00	0.00	29,618.37	
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	0.00	0.00	0.00	0.00	15.11	0.00	0.00	0.00	0.00	0.00	15.11	
41	0.00	0.00	0.00	0.00	2,186.06	0.00	96.50	0.00	0.00	0.00	2,282.56	
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	0.00	1,650.00	0.00	0.00	22,376.63	0.00	39,842.31	34,255.47	250.00	4,744.82	29,363.47	
60	0.00	0.00	0.00	0.00	259.19	0.00	0.00	0.00	0.00	0.00	259.19	
	0.00	4,744.82	0.00	0.00	179,400.82	0.00	1,756,945.85	1,610,047.06	850.00	4,744.82	330,194.43	

If you have any questions or need assistance please email or contact me at my number below.

Respectfully,

Kelly Freeman

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



Kelly Freeman

From: Kelly Freeman
Sent: Thursday, May 13, 2021 8:30 AM
To: Katherine Black
Subject: FW: FY20 OCAS Data -September 1st Deadline Notification
Importance: High

From: Kelly Freeman

Sent: Wednesday, August 26, 2020 2:03 PM

To: sandy.burnside@sulphurk12.org; matt.holder@sulphurk12.org; rbaxter@davis.k12.ok.us; MMORING@DAVIS.K12.OK.US; l_clayton@fortgibson.tigers.org; s_farmer@fortgibson.tigers.org; Mika.Barton@roughers.net; Jarod.Mendenhall@roughers.net; troach@hilldaleps.org; epuckett@hilldaleps.org; jpearce@porum.k12.ok.us; lberry@porum.k12.ok.us; lfleming@perry.k12.ok.us; tmccarty@perry.k12.ok.us; avazquez@billings.k12.ok.us; csouser@billings.k12.ok.us; mindy.linn@frontierok.com; bob.weckstein@frontierok.com; karriek@okunion.k12.ok.us; btaylor@okunion.k12.ok.us; dgardenhire@okmulgeeps.com; rdove@okmulgeeps.com; tfairres@henryetta.k12.ok.us; dnoble@henryetta.k12.ok.us; kdalcour@preston.k12.ok.us; mhudson@preston.k12.ok.us; mstoy@bowring.k12.ok.us; nhinkle@bowring.k12.ok.us; lwhiteman@avant.k12.ok.us; chemm@avant.k12.ok.us; amartin@anderson.trojans.org; kyounger@anderson.trojans.org; lstanton@pawhuskadistrict.org; davidcash@pawhuskadistrict.org; cseek@prue.k12.ok.us; cthurman@prue.k12.ok.us; AFRENCH@ADPCNET.COM; TKIMREY@woodland.k12.ok.us; jbybee@turkeyford.net; reed@turkeyford.net; lhighsmith@miamips.net; jhogan@miamips.net; MEYERSD@RIPLEY.K12.OK.US; pittsl@RIPLEY.K12.OK.US; jdawson@stillwaterschools.com; mmoore@stillwaterschools.com; bclark@glencoe.k12.ok.us; jlazenby@glencoe.k12.ok.us; thuff@yale.k12.ok.us; dbledsoe@yale.k12.ok.us; cholland@krebs.k12.ok.us; pturner@krebs.k12.ok.us; lwilliams@quintonschools.com; twilson@quintonschools.com; rbuckner@savanna.k12.ok.us; garyr@savanna.k12.ok.us; chgragg@mcalester.k12.ok.us; rhughes@mcalester.k12.ok.us; angie.hargus@byngschools.org; todd.crabtree@byngschools.org; csellers@latta.k12.ok.us; supt@latta.k12.ok.us; glongacre@grove.k12.ok.us; mbowlan@grove.k12.ok.us; croper@pgs.k12.ok.us; sproper@pgs.k12.ok.us; crawls@earlsboro.k12.ok.us; mmaloy@earlsboro.k12.ok.us; stearmana@tecumseh.k12.ok.us; fortsona@tecumseh.k12.ok.us; mitchillj1@tecumseh.k12.ok.us; wilsiet@tecumseh.k12.ok.us; aroberts@asher.k12.ok.us; terryg@asher.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us; ajanette61@yahoo.com; ajanette61@yahoo.com; lindsaylh84@yahoo.com; simcoapp@gmail.com; lovittal@nashoba.k12.ok.us; ccaughern@nashoba.k12.ok.us; cechelle@rattan.k12.ok.us; robertross@rattan.k12.ok.us; droberts@clayton.k12.ok.us; kbowen@clayton.k12.ok.us; bweber@claremore.k12.ok.us; lhocutt@claremore.k12.ok.us; bfrazier@claremore.k12.ok.us; qdraeger@chelseadragons.net; rmcsadden@chelseadragons.net; ypace@vps.k12.ok.us; mpayne@vps.k12.ok.us; abiddy@sps.k12.ok.us; bgragg@sps.k12.ok.us; blittle@bowlegs.k12.ok.us; kjohnson@bowlegs.k12.ok.us; rondagarner@konawa.k12.ok.us; coryellis@konawa.k12.ok.us; sbenard@varnum.k12.ok.us; dbrewer@varnum.k12.ok.us; b.little@strother.k12.ok.us; k.johnson@strother.k12.ok.us; phudson@butner.k12.ok.us; dparris@butner.k12.ok.us; tonyamorgan@cpsok.org; juliebills@cpsok.org; thunt@empireschools.org; justinsmith@empireschools.org; tmarino@brushy.k12.ok.us; greynolds@brushy.k12.ok.us; bloomer_sophia@live.com; garywade@grandview.school.k12.ok.us; sharris@central.k12.ok.us; bnewton@central.k12.ok.us; kgutierrez@yarbrough.k12.ok.us; jwiggin@yarbrough.k12.ok.us; denise.darnell@guymontigers.com; angela.rhoades@guymontigers.com; gojeda@goodwell.k12.ok.us; scoffman@goodwell.k12.ok.us; haguilar@davidson.k12.ok.us; pgr@davidson.k12.ok.us; kgray@tiptontigers.net; sglenn@tiptontigers.net; asmith@grandfield.k12.ok.us; jhigdon@grandfield.k12.ok.us; mgraves@okayps.org; phiseley@okayps.org; rhornbuckle@wagonerps.org; rharris@wagonerps.org; boggsde@bps-ok.org; mccauleycr@bps-ok.org; snowderc@canute.k12.ok.us; hendersonj@canuteschools.org; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us; patricia.dauphin@freedom.k12.ok.us; bryant.weber@freedom.k12.ok.us; jemouser@smps.k12.ok.us; jthompson@smps.k12.ok.us

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

Subject: FY20 OCAS Data -September 1st Deadline Notification

Importance: High

FY20 Revenue & Expenditures Due

The deadline for school districts to submit their final revenue and expenditures data for FY20 is Tuesday, **September 1**. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on the [Single Sign-On](#), it must be locked error free. **If you are free of errors please lock today. Title 70, Chapter 1, Section 5-135.2.**

On June 2, Governor Stitt approved an emergency rule adoption of amendments to 210:25-5-4, "Accounting," the administrative rule that addresses requirements related to the Oklahoma Cost Accounting System (OCAS). The new subsection sets timeframes for the reporting and review of end-of-year revenue and expenditure data for each fiscal year to ensure any potential issues can be identified and corrected prior to the final certification of the data.

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

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

If you have questions, contact me by email-including your contact number, at: Kelly.Freeman@sde.ok.gov. We are still working remotely.

Thank you,

Kelly Freeman

Financial Specialist OCAS / Auditing

Financial Accounting / OCAS

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

Phone: (405) 521-2349

Fax: (405) 522-3271



OKLAHOMA
Education

Kelly Freeman

From: Microsoft Outlook
To: aroberts@asher.k12.ok.us; poseym@bethel.k12.ok.us; dparris@butner.k12.ok.us; cdickinson@dale.k12.ok.us; justinsmith@empireschools.org; cwhite@maud.k12.ok.us; twilson@quintonschools.com; bgragg@sps.k12.ok.us; smcneely@wanette.k12.ok.us
Sent: Wednesday, August 25, 2021 10:17 AM
Subject: Relayed: September 1st Deadline-ACTION REQUIRED

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

aroberts@asher.k12.ok.us (terryg@asher.k12.ok.us)

poseym@bethel.k12.ok.us (poseym@bethel.k12.ok.us)

dparris@butner.k12.ok.us (dparris@butner.k12.ok.us)

cdickinson@dale.k12.ok.us (cdickinson@dale.k12.ok.us)

justinsmith@empireschools.org (justinsmith@empireschools.org)

cwhite@maud.k12.ok.us (cwhite@maud.k12.ok.us)

twilson@quintonschools.com (twilson@quintonschools.com)

bgragg@sps.k12.ok.us (bgragg@sps.k12.ok.us)

smcneely@wanette.k12.ok.us (smcneely@wanette.k12.ok.us)

Subject: September 1st Deadline-ACTION REQUIRED



September 1st
Deadline-ACTIO...

Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, August 25, 2021 10:17 AM
To: darrel_ajb@yahoo.com; aroberts@asher.k12.ok.us; aroberts@asher.k12.ok.us; terryg@asher.k12.ok.us; gambillk@bethel.k12.ok.us; flowersd@bethel.k12.ok.us; cartwrighta@bethel.k12.ok.us; poseym@bethel.k12.ok.us; KClaybrook@ssbok.com; phudson@butner.k12.ok.us; phudson@butner.k12.ok.us; dparris@butner.k12.ok.us; taliaferro@central.k12.ok.us; sharris@central.k12.ok.us; sharris@central.k12.ok.us; KDYES@CENTRAL.K12.OK.US; qdraeger@chelseadragons.net; rstephenson@chelseadragons.net; qdraeger@chelseadragons.net; rmcsadden@chelseadragons.net; droberts@clayton.k12.ok.us; jgirtten@clayton.k12.ok.us; droberts@clayton.k12.ok.us; kbowen@clayton.k12.ok.us; staceybowen@cpsok.org; jaiceecombs@cpsok.org; tonyamorgan@cpsok.org; juliebills@cpsok.org; wmagnus@pottcotrea.org; pramsey@dale.k12.ok.us; pramsey@dale.k12.ok.us; cdickinson@dale.k12.ok.us; steve@ajb-cpas.com; thunt@empireschools.org; thunt@empireschools.org; justinsmith@empireschools.org; bj.hunter@fortsupply.k12.ok.us; slowden@fortsupply.k12.ok.us; slowden@fortsupply.k12.ok.us; melva@fortsupply.k12.ok.us; spyrescpa@barryspyres.com; kfargo@gans.k12.ok.us; kfargo@gans.k12.ok.us; lcalloway@gans.k12.ok.us; norris@ptsi.net; gojeda@goodwell.k12.ok.us; gojeda@goodwell.k12.ok.us; scoffman@goodwell.k12.ok.us; afrench@adpcnet.com; stefannie@adpcnet.com; stefannie@adpcnet.com; burgess6803@gmail.com; swebb@hardesty.k12.ok.us; jeberts@hardesty.k12.ok.us; mkellogg@kiowa.k12.ok.us; lhatridge@kiowa.k12.ok.us; lhatridge@kiowa.k12.ok.us; rpool@kiowa.k12.ok.us; gbodkin@maud.k12.ok.us; jcmcgee@maud.k12.ok.us; lmartin@maud.k12.ok.us; jcmcgee@maud.k12.ok.us; cwhite@maud.k12.ok.us; chgragg@mcalester.k12.ok.us; pbarnett@mcalester.k12.ok.us; chgragg@mcalester.k12.ok.us; rhughes@mcalester.k12.ok.us; chgragg@mcalester.k12.ok.us; lhighsmith@miamips.net; lgreninger@miamips.net; lhighsmith@miamips.net; jhogan@miamips.net; afrench@adpcnet.com; nhendricks@p-t.k12.ok.us; nhendricks@p-t.k12.ok.us; jmcclroy@p-t.k12.ok.us; beakle@quintonschools.com; lwilliams@quintonschools.com; lwilliams@quintonschools.com; twilson@quintonschools.com; cechelle@rattan.k12.ok.us; fmorse@rattan.k12.ok.us; rusbaze@rattan.k12.ok.us; robertross@rattan.k12.ok.us; smerrill@sallisawps.org; cechols@sallisawps.org; cechols@sallisawps.org; rwood@sallisawps.org; pittsburg_treasurer@yahoo.com; rbuckner@savanna.k12.ok.us; rbuckner@savanna.k12.ok.us; rpeckio@savanna.k12.ok.us; kamiller@sps.k12.ok.us; aturner@sps.k12.ok.us; abiddy@sps.k12.ok.us; bgragg@sps.k12.ok.us; vharzman@smmps.k12.ok.us; tthompson@smmps.k12.ok.us; cfree@smmps.k12.ok.us; vharzman@smmps.k12.ok.us; jthompson@smmps.k12.ok.us; jdawson@stillwaterschools.com; jdawson@stillwaterschools.com; sflores@stillwaterschools.com; jdawson@stillwaterschools.com; mmoore@stillwaterschools.com; dburns@tyronebobcats.org; jeanette.robertson@tyronebobcats.org; dburns@tyronebobcats.org; thssupt@tyronebobcats.org; jwright@varnum.k12.ok.us; sbenard@varnum.k12.ok.us; sbenard@varnum.k12.ok.us; dbrewer@varnum.k12.ok.us; Darrel_ajb@yahoo.com; rhornbuckle@wagonerps.org; rhornbuckle@wagonerps.org; rharris@wagonerps.org; steve@ajb-cpas.com; eowen@wanette.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us; treasurer@woodscounty.net; ladair@waynoka.k12.ok.us; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us; pgeren@neok.com; vgideon@wyandotte.k12.ok.us; vgideon@wyandotte.k12.ok.us; bwade@wyandotte.k12.ok.us

Cc: Katherine Black
Subject: September 1st Deadline-ACTION REQUIRED
Attachments: FY21 Blank Review Sheet - Pdf for Districts.pdf
Importance: High

The following information is being sent to you as a reminder of the **September 1** deadline. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final revenue and expenditures data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

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

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

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

If you have questions, contact me by email or my phone below.

Thank you,

Kelly Freeman

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



OKLAHOMA
Education

Kelly Freeman

From: Kelly Freeman
Sent: Sunday, August 29, 2021 9:23 PM
To: Darrel Johnston; Angela Roberts; terryg@asher.k12.ok.us; taliaferro@central.k12.ok.us; Shonda Harris; Kevin Dyes; rstephen@chelseadragons.net; Quint Draeger; rmcsadden@chelseadragons.net; jgirt@clayton.k12.ok.us; Donna Roberts; kbowen@clayton.k12.ok.us; staceybowen@cpsok.org; jaicecombs@cpsok.org; Tonya Morgan; juliebills; Steve Blasingame; Tammie Hunt; Tammie Hunt; justinsmith@empireschools.org; bj.hunter@fortsupply.k12.ok.us; Shannon Lowden; Shannon Lowden; melva@fortsupply.k12.ok.us; norris@ptsi.net; gojeda@goodwell.k12.ok.us; gojeda@goodwell.k12.ok.us; Sterrette Coffman; Angie French; stefannie@adpcnet.com; stefannie@adpcnet.com; freida burgess; Scott Webb; James Eberts; Nancy Wilson; Ronda Garner; Bridgett Campbell; coryellis@konawa.k12.ok.us; gbodkin@maud.k12.ok.us; Judy McGee; lmartin@maud.k12.ok.us; Judy McGee; cwhite@maud.k12.ok.us; Angie French; nhendricks@p-t.k12.ok.us; nhendricks@p-t.k12.ok.us; jmcclroy@p-t.k12.ok.us; beakle@quintonschools.com; lwilliams@quintonschools.com; lwilliams@quintonschools.com; twilson@quintonschools.com; cecelle@rattan.k12.ok.us; fmorse@rattan.k12.ok.us; rusbaze@rattan.k12.ok.us; robertross@rattan.k12.ok.us; smerrill@sallisawps.org; cecols@sallisawps.org; cecols@sallisawps.org; rwood@sallisawps.org; vharzman@smps.k12.ok.us; tthompson@smps.k12.ok.us; cfree@smps.k12.ok.us; vharzman@smps.k12.ok.us; jthompson@smps.k12.ok.us; jdawson@stillwaterschools.com; jdawson@stillwaterschools.com; sflores@stillwaterschools.com; jdawson@stillwaterschools.com; mmoores@stillwaterschools.com; jeanette.robertson@tyronebobcats.org; dburns@tyronebobcats.org; thssupt@tyronebobcats.org; jwright@varnum.k12.ok.us; sbenard; David Brewer; Darrel Johnston; rhornbuckle@wagonerps.org; rharris@wagonerps.org; **Steve Blasingame; eowen@wanette.k12.ok.us; eowen@wanette.k12.ok.us; smcneely@wanette.k12.ok.us;** treasurer@woodscounty.net; ladair@waynoka.k12.ok.us; scline@waynoka.k12.ok.us
Cc: Katherine Black
Subject: September 1st Deadline-ACTION REQUIRED
Importance: High
Follow Up Flag: Flag for follow up
Flag Status: Flagged

If you are receiving this email, it is because your District has not locked your data error free as of today.

The following information is being sent to you as a reminder of the **September 1** deadline. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final revenue and expenditures data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

Under Title 70, Chapter 1, Section 5-135.2. school districts and charter schools have from July 1 through September 1 of each calendar year to submit the year-end financial report for the fiscal year that ended on June 30. Then, from September 1 through September 30, schools will have the

opportunity to review and correct the previous fiscal year's revenue and expenditure data. By September 30, the district superintendent or head of charter school must certify the data as finalized. From October 1 through December 1, a school may appeal to the OSDE in writing for additional changes to the revenue and expenditure data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submissions.)

This submission and review process will help schools verify they have reported revenues and expenditures accurately, avoiding any statutory penalties that would be associated with certifying inaccurate data as finalized. I have included in this email a copy of the information used to review your data.

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

If you have questions, contact me by email or my phone below.

Thank you,

Kelly Freeman

Financial Specialist OCAS / Auditing

Financial Accounting / OCAS

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

Phone: (405) 521-2349



Kelly Freeman

From: Katherine Black
Sent: Wednesday, September 1, 2021 7:51 AM
To: terryg@asher.k12.ok.us; Chelsea; tom.deighan@duncanps.org; justinsmith@empireschools.org; melva@fortsupply.k12.ok.us; Sterrette Coffman; jthompson@smps.k12.ok.us; thssupt@tyronebobcats.org; David Brewer; smcneely@wanette.k12.ok.us; Angela Roberts; qdraeger@chelseadragons.net; channa.byerly@duncanps.org; thunt@empireschools.org; slowden@fortsupply.k12.ok.us; Gabby Ojeda; vharzman@smps.k12.ok.us; dburns@tyronebobcats.org; sbenard; eowen@wanette.k12.ok.us
Cc: Kelly Freeman
Subject: FY21 OCAS Revenue and Expenditure Deadline

Superintendent,

Our records indicate that your district has not submitted and **locked** your FY21 final Revenue and Expenditure Data. Today is the deadline for sumitting and locking your data. 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. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final Revenue and Expenditures Data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). 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.

If you have questions, please feel free to contact me at 405-522-0275 or Kelly Freeman at 405-521-2349.

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



Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 1, 2021 10:11 AM
To: Katherine Black
Subject: RE: FY21 OCAS Deadline

Started July 1st - District told me by phone 9-1-21

63 1115 WANETTE

Superintendent John

Sheridan

(405)
383-
2656

jsheridan@wanette.k12.ok.us

Kelly Freeman

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



OKLAHOMA
Education

From: Katherine Black <Katherine.Black@sde.ok.gov>
Sent: Wednesday, September 1, 2021 8:57 AM
To: Kelly Freeman <Kelly.Freeman@sde.ok.gov>
Subject: FY21 OCAS Deadline

These are the districts I sent a reminder to this morning. If I missed a district/districts or included a district/districts that should not have been included, please let me know. After our conversation I realize that Duncan should not have been included. Please check the other districts.

63I112 ASHER	terryg@asher.k12.ok.us	aroberts@asher.k12.ok.us
66I003 CHELSEA	rmcspadden@chelseadragons.net	qdraeger@chelseadragons.net
69I001 DUNCAN	tom.deighan@duncanps.org	channa.byerly@duncanps.org
69I021 EMPIRE	justinsmith@empireschools.org	thunt@empireschools.org
77I005 FORT SUPPLY	melva@fortsupply.k12.ok.us	slowden@fortsupply.k12.ok.us
70I060 GOODWELL	scoffman@goodwell.k12.ok.us	gojeda@goodwell.k12.ok.us
77I003 SHARON-MUTUAL	jthompson@smmps.k12.ok.us	vharzman@smmps.k12.ok.us
70I053 TYRONE	thssupt@tyronebobcats.org	dburns@tyronebobcats.org
67I007 VARNUM	dbrewer@varnum.k12.ok.us	sbenard@varnum.k12.ok.us

Our records indicate that your district has not submitted and **locked** your FY21 final Revenue and Expenditure Data. Today is the deadline for submitting and locking your data. 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. **Districts have until the end of the day (4:30 pm) to upload and lock their FY21 final Revenue and Expenditures Data.** You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#). 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.

If you have questions, please feel free to contact me at 405-522-0275 or Kelly Freeman at 405-521-2349

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



Kelly Freeman

From: Kelly Freeman
Sent: Wednesday, September 1, 2021 10:59 AM
To: eowen@wanette.k12.ok.us; js Sheridan@wanette.k12.ok.us
Cc: steve@ajb-cpas.com
Subject: Wanette 631115- Help to Correct Errors

Importance: High

You are missing 3 your surety bonds. Along with Salary and Benefits for 2312, 2313 & 2511. No negative warrants are allowed correct this one.

This one is the only bond coded, missing bonds for 2321/Supt, 2312/Minutes and 2313/Treasurer. I know you hire the treasurer, do they provide their own, if so I can clear one.

Did you claim this bond under 793? This is not allowed on something required of the District. If you claimed this year we will leave it but there will be an edit check for next year and not allowed.

Edit	Fund	Project	Function	Object	Program	Subject	Job	Site	Approp Amt	Encumb Amt	Warrants
Edit	11	793	2511	525	000	0000	000	050	0.00	0.00	1550.00

Other Errors
Object code 100 and 200 series is required when using function code 2312
Object code 100 and 200 series is required when using function code 2511 with job class 301 and 601
Object code 100 and 200 series, or 310 is required when using function code 2313 or 2321
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Object code 525 is required when using function codes 2312, 2313, 2321, 2511
Negative warrants are not allowed. The warrant for this record is -1,039.50.

The District must have a surety bond on each of the following four positions. **If you DO HAVE ONE on each position** you will need to break out the bill payment to each function below, and the dollar amount each cost.

If one employee does more than one of these positions, break their payroll out to each position/function. When there is no salary (100) and benefits (200) you will get another error.

Let me know if you have any other questions.

Financial Officers Coding

Superintendent/CEO – Function 2320, Job Class 115

Treasurer – Function 2313, Job Class 301

Encumbrance Clerk – Function 2511, Job Class 601

Minutes Clerk – Function 2312, Job Class 614

CFO – Function 2511, Job Class 107

This position is not required

Surety Bonds –

Function of the Position, Object 525

This needs program 700 added to clear error.

FUND	PROJ	SOURCE	PROG	SITE	EST AMT	ACT AMT
22*	000	6140	000^	050	\$0.00	\$28.92
Fund Code 22 Can Only Use Program Code 700 Except When Using Project Code 456						
Fund: 22 CHILD NUTRITION PROG (B)						
Source: 6140 ESTOPPED WARR STAT (B)						

Kelly Freeman

Financial Specialist OCAS / Auditing

Financial Accounting / OCAS

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Suite 420

Oklahoma City, OK 73105

Phone: (405) 521-2349



OKLAHOMA
Education

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

Sent: Saturday, September 18, 2021 3:18 PM

To: Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>

Subject: FY21 OCAS Data Revie - WANETTE

I just finished reviewing your District's FY21 OCAS data. Below are some corrections that need to be made or questions that will need to be answered. Please review all the items listed before resubmitting your data.

If you have any questions regarding any of the items, do not hesitate to call me at (405) 522-0275. When the district is ready to upload/submit changes please email me a request to unlock your data. **The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30.** The superintendent will not be able to certify the data until it has been reviewed again and certified by OCAS. Therefore, I am asking that the district review and respond to this office by **September 22, 2021.**

- **Ending Fund Balances:** In FY20 ending fund balance for the Activity Fund was \$29,363.47. In FY21 the beginning fund balance in Fund 60 is \$29,527.35. This information should match. Why is the beginning fund balance more than the ending fund balance? This will need to be corrected.
- **Estopped Warrants and/or Lapsed Appropriations:** Are all the Lapsed Appropriations (SOR 6130) or Estopped Warrants (SOR 6140) recorded in your FY21 OCAS revenue submission. Does the district have Lapsed Appropriations or Estopped Warrants that need to be recorded?
- **Superintendent Coding:** Superintendent salary (OCAS) does not match School Personal Records (SPR). This report is viewable under District reports through the Single Sign On Site. Please send Heather.Young@sde.ok.gov a copy of the **Job Salary & Benefit Summary Report (Wengage)** along with the attached **SPR Correction Form**. The object codes should match when OCAS data is compared to SPR, except for rounding.

Superintendent Salary Comparison			
	OCAS	SPR	Difference OCAS - SPR
110 Regular Certified Salaries	\$ 52,577.20	\$ 48,677.00	\$ 3,900.20
116 TRS Offset for Certified Staff	\$ 766.92	\$ 728.00	\$ 38.92
212 Dental Insurance		\$ 396.00	\$ (396.00)
213 Health and Accident Insurance -	\$ 20,115.36	\$ 19,438.00	\$ 677.36
218 Fringe Vision	\$ 470.96	\$ 789.00	\$ (318.04)
251 Retirement - District-Paid -	\$ 3,864.28	\$ 3,887.00	\$ (22.72)

- **Child Nutrition:** The district does not have expenditures recorded using Function 3155 (Adult Meals). Unless the district did not feed any adults there must be expenditures recorded under Function 3155.

The district recorded expenditures under Project 332 using Program 700 In the General Fund and Child Nurttirtion Fund but does not have revenue recorded using Program 700. Some of the revenue received should include Program 700.

The district recorded expenditures under Project 764 In the General Fund but does not have revenue recorded. These expenditures will need to be reclassified to Project Code 000/Program Code 700.

The district does not have expenditures recorded using Function 3155 (Adult Meals). Unless the district did not feed any adults there must be expenditures recorded under Function 3155.

- **Federal Projects:**

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

Please review your Federal Determination Letter and make sure the expenditure information is correct. The information on the Federal Determination Letter determines the type and deadline of your FY21 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of the audit.

Project	OCAS Exp Federal Determination Letter	IDC	GMS	Difference	Note
			Federal Payment	OCAS Expenditures + IDC - SEFA Expend	
511	\$ 63,422.69		\$ 63,422.69	\$ -	
515	\$ 141,391.42		\$ 136,054.48	\$ 5,336.94	Encumbrance listed below
617	\$ 2,454.83	\$ 45.17	\$ 2,500.00	\$ -	
621	\$ 40,242.24	\$ 234.85	\$ 40,477.09	\$ -	
641	\$ 1,933.85		\$ 1,933.85	\$ -	

788	\$ 30,758.32	\$ 74.66	\$ 29,116.73	\$ 1,716.25	Encumbrance Listed Below
793	\$ 134,382.43		\$ 132,196.91	\$ 2,185.52	\$132,196.91 claim approved on 9/9/21
	\$ 482,909.39	\$ 354.68	\$ 405,701.75	\$ 77,562.32	

The district has encumbrances recorded using a Federal Project Code. If these encumbrances have not been paid and will not be claimed they need to be reclassified to Project Code 000.

Project Code	Encumbrance
412	12,748.8
515	5,336.94
788	1,716.25
793	1,107.65

- **Estimate of Needs Due - Deadline: October 1:** The EON's is required to be in excel format. Please email me when you have the EON's excel file uploaded. Please remember that when saving the excel file do not use any special characters such as /, -, #, etc. The signature page does not have to go to the Excise Board but just have the local Board signatures. We do NOT need a hard copy mailed to our office. The financial information for FY21 presented in the EON should match the FY20 OCAS data. No response is necessary.
- **Audit Deadline:** According to you FY21 OCAS expenditure data your district expended **\$482,909.39** in federal funds. Therefore, your audit is due to this office on or before **April 30, 2022**. Failure to meet this deadline will cause **State Funds** to be withheld until the audit is received.
- **MOE: Special Ed:** It is very important that the district reviews the "District Maintenance of Effort Special Ed" report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have some exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the Policies and Procedures section of the OCAS Manual. If you feel that you have exceptions that are keeping you from meeting Special Education MOE you will need to contact Karen Howard in Special Education at (405)521-3587 to discuss your exceptions. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **MOE: Every Student Succeeds Act (ESSA):** Please check MOE for ESSA. The calculation instructions are on Page 52 in the back of the OCAS Manual. I have included a preliminary ESSA MOE report for your review. Because we don't have the CAREER Tech information this is only a preliminary report. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **Administrative Cost :** Please review the information on the "Administrative Cost Report" report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. **I need a response saying the District has reviewed it and it is correct and accurate.**
- **Excess Cost:** Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The District can print the report under District Reports on the Single Sign On, "Excess Cost Report 2014 and Later By District". **I need a response saying the District has reviewed it and it is correct and accurate.**

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

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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Re: FY21 OCAS Data Revie - WANETTE

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

Tue 9/28/2021 8:29 PM

To: Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>

The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30.

The district did not respond to the review of the FY21 OCAS data done on 9/18/2021. I have certified the District's FY21 OCAS revenue and expenditures submission. From October 1 through December 1, a school may appeal to the SDE by emailing Katherine.Black@sde.ok.gov for additional changes to the revenue and expenditures data if they can demonstrate good cause. ("Good cause" is defined to mean that a miscalculation was made, or that relevant data was omitted from previously certified submission) No changes can be made by the District or the SDE after December 1, 2021. The District financial information will be posted on the SDE Transparency Site.

Please have the superintendent certify the records**Please print the following for your records.**

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

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

Respectfully,

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, September 23, 2021 6:04 PM**To:** Erica Owen <eowen@wanette.k12.ok.us>; smcneely@wanette.k12.ok.us <smcneely@wanette.k12.ok.us>**Subject:** Re: FY21 OCAS Data Revie - WANETTE

Just following up to see if you have any questions or need your data unlocked.

The FY21 OCAS revenue and expenditure data must be certified by the superintendent on or before 5:00 pm on September 30. The superintendent will not be able to certify the data until it has been reviewed again and certified by OCAS.

Respectfully,

Katherine Black

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

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