

Districts missing September 30 or December 1 deadline

Districts missing September 30 or December 1 deadline					Superintendent	September	1st Month at 1% of	Sept.	2nd Month at 2% of	Sept.	3rd Month at 3% of		
	District		Superintendent	Previously missed deadline	Certified	Payment	Payment	Payment	Payment	Payment	Payment	September 30 Penalty	December 1 Penalty
55	I088	Bethany	Drew Eichelberger	FY20 - waived	10/3/2022	\$ 929,631.79	\$9,296.32					\$9,296.32	
40	I026	Bokoshe	Diana Hames		10/10/2022	\$55,092.34	\$550.92					\$550.92	
70	I060	Goodwell	Edward Smith		10/5/2022	\$ 24,521.75	\$245.22					\$245.22	
67	I004	Konawa	Karis Reavis		10/5/2022	\$ 86,786.06	\$867.86					\$867.86	
14	I057	Lexington	Chad Hall		10/3/2022	\$385,669.96	\$3,856.70					\$3,856.70	
38	I002	Lone Wolf	Nicole Price		10/1/2022	\$34,306.17	\$343.06					\$343.06	
42	I003	Mulhall-Orlando	Rodney Vollmer		10/3/2022	\$30,552.45	\$305.52					\$305.52	
53	I040	Nowata	Chris Tanner	FY20 - not waived	10/3/2022	\$ 235,920.21	\$2,359.20					\$2,359.20	
26	C131	Pioneer	Todd Harrison		10/4/2022	\$159,874.87	\$1,598.75					\$1,598.75	
40	I007	Pocola	Jason Brittain		10/1/2022	\$283,440.12	\$2,834.40					\$2,834.40	
40	I029	Poteau	John Turner		10/4/2022	\$828,610.80	\$8,286.11					\$8,286.11	
56	I006	Schulter	Chester Pittman		10/3/2022	\$ 99,385.40	\$993.85					\$993.85	
34	C003	Terral	Donna Anderson		10/17/2022	\$11,743.52	\$117.44					\$117.44	
35	I020	Tishomingo	Bobby Waitman		10/3/2022	\$231,936.18	\$2,319.36					\$2,319.36	
55	I041	Western Heights	Brayden Savage		11/28/2022	\$ 140,672.74	\$1,406.73		\$2,813.45			\$4,220.18	
72	G001	Deborah Brown	Deborah Brown		12/2/2022	\$116,733.80	\$1,167.34						\$1,167.34
58	I026	Afton	Randy Gardner		12/2/2022	\$168,352.44	\$1,683.52						\$1,683.52
26	I051	Ninnekah	Stephanie Clanton		10/3/2022	\$74,425.47	\$744.25					\$744.25	
26	I051	Ninnekah			12/2/2022	\$74,425.47	\$744.25						\$744.25
49	I064	Hanna	Chad Hull		12/5/2022	\$12,301.55	\$123.02	\$12,301.54	\$246.03	\$12,301.54	\$369.05	\$738.09	
49	I064	Hanna			12/5/2022	\$12,301.55	\$123.02						\$123.02
							\$38,232.31		\$2,813.45		\$0.00	\$39,677.25	\$3,718.13

Districts with penalties less than \$50.00

9	C029	Riverside		11/30/2022	\$1,099.85	\$11.00	\$1,099.84	\$22.00			\$33.00	
9	C162	Maple		12/5/2022	\$1,836.60							\$18.37
18	C001	White Oak		10/26/2022	\$675.01	\$6.75					\$6.75	
22	I008	Seiling		10/7/2022	\$2,627.88	\$26.28					\$26.28	
22	I010	Taloga		10/3/2022	\$1,305.32	\$13.05					\$13.05	
36	C027	Peckham		10/4/2022	\$737.61	\$7.38					\$7.38	
43	C003	Greenville		10/5/2022	\$ 3,983.40	\$39.83					\$39.83	

Randy Gardner - Superintendent

918-257-4470

Fax 918-257-4846

Corey Henry - High School Principal

918-257-8305



Kim Johnson - Elementary Principal

918-257-8304

Ike Mustain - Middle School Principal

918-257-8303

Afton Public Schools
P.O. Box 100
Afton, OK 74331

December 21, 2022

State Board of Education
Oliver Hodge Building
2500 N Lincoln Blvd
Oklahoma City, OK 73105

To Whom It May Concern:

We are requesting that the penalty be waived for not certifying the OCAS data by December 1, 2022. We were notified that the OCAS/EON data did not match which was due to activity fund estopped checks not being properly recorded. This error was corrected and the data was re-submitted to the State Department of Education. The Superintendent was not in his office on December 1st due to appointments; therefore, the data was not certified until December 2, 2022. This is the first time that we have missed the due date and will do everything we can to make sure this does not happen in the future. Thank you for your consideration on waiving this penalty.

Sincerely,

Randy Gardner
Superintendent

RECEIVED
FINANCIAL ACCOUNTING
DEC 22 2022
STATE DEPARTMENT OF EDUCATION

[EXTERNAL] Re: FY22 OCAS Deadlines - Bethany 551088

Jennifer Fuller <jfuller@bethanyschools.com>

Tue 12/20/2022 3:10 PM

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

Cc: deichelberger@bethanyschools.com <deichelberger@bethanyschools.com>

Ms. Black,

I began email communication with Pam Honeysuckle on September 26th requesting help in calculating the ESSA MOE to ensure our software data matched the figure on the report so we could agree to the total. The emails back and forth were not helping explain the difference in the figures so Pam and I spoke on the phone after 3:00 on the 28th. Pam sent me a spreadsheet after our phone conversation. I started working on that comparison the morning of the 29th. I was able to figure out the differences once I had the spreadsheet and we locked our data on September 30th. Pam emailed on September 30th at 6:06 pm stating our data was ready to be certified. We were already gone from the office for the day so the email was not read until Monday, October 3rd when we returned, which is the day our data was certified. I was not aware that Pam would be working late and there would be an opportunity to certify after hours. Since our data was certified the following business day is there any exception you can make to remove us from this list?

Thank you,

Jennifer Fuller

Chief Financial Officer

Bethany Public Schools

On Tue, Dec 20, 2022 at 1:18 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and Oklahoma Administrative Code 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. A copy of the statute and administrative rule are attached. 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 Bethany Public School did not certify the district's income and expenditure data until October 3, 2022 the penalty assessed in accordance with the aforementioned is \$9,296.32. 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 **January 26, 2023** meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Bethany Public School submit a letter by **January 4, 2023**, 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 explanation to 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](#)

BOARD OF EDUCATION
Pamela Harding-President
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Bokoshe Public Schools

P.O. BOX 158
BOKOSHE, OKLAHOMA 74930
918-969-2491
(918) 969-2341 TDD/TTY 711
(918) 969-2117 fax

ADMINISTRATION
Diana Hames, Superintendent
Bill Deleplank Principal

1/12/2023

To Oklahoma State Board of Education:

This letter is being written in regard to a waiver request regarding the late OCAS certification by Bokoshe School on October 10, 2022:

Six weeks prior to the date of certification, Bokoshe School had been without a full time encumbrance clerk. As a result, we were not able to meet the October 1st deadline.

We now have a full time encumbrance clerk who began work on January 3, 2023 and will be able to get this report done in a timely manner.

Due to the aforementioned circumstances, I am respectfully requesting that the penalty of \$550.92 be waived.



**Diana Hames
Supt. Bokoshe Public School,**



To: Oklahoma State Department of Education

From: Deborah Brown Community School

Re: Waiver Request: Certification of OCAS Data

Date: January 10, 2023

We at Deborah Brown Community School (DBCS) respectfully request that the Oklahoma State Department of Education (OSDE) grant us a waiver regarding the certification of OCAS data.

We reached out to a number of agencies in an attempt to gain OCAS assistance beginning in February 2022. We reached out again during the months of July, October and November 2022. We were not able to contract with a company until December 1, 2022 which was communicated in an email to Katherine Black.

Our information was locked on December 1st before the deadline of 3 p.m. In the midst of closing out the school day, we failed to certify the report on December 1st.

We understand that compliance is important. Therefore, we at Deborah Brown Community School are striving to comply with all reporting requirements.

We have contracted with Tom Cameron and Associates. We are confident that this new transition will better assist us in complying with EON/OCAS certification.

We thank you for taking time to consider our request.



Goodwell Public Schools

326 East Eagle Blvd. ~ PO Box 580 ~ Goodwell, OK 73939
Phone: (580) 349-2271 ~ Fax: (580) 349-2531
Email: esmith@goodwell.k12.ok.us ~ Website: www.goodwell.k12.ok.us

BOARD OF EDUCATION

James Collins	President
Joel Quintana	Vice President
David Moore	Clerk
Cameron Hurley	Member
Adrian Horro	Member
Edward Smith	Superintendent

January 2, 2023

Dear State Board of Education,

The Goodwell School District respectfully request that the penalty of \$245.22 for not certifying income and expenditure data by the deadline be waived.

The district understands the importance of meeting deadlines and we strive to be compliant in all of our dealings. Unfortunately, we were left with less than desirable financial records. Being a first time superintendent and having a first time encumbrance clerk did not help matters. We did not fully understand all the codes and regulations. We worked diligently to meet the deadline but we were unable to.

In the previous five months, my encumbrance clerk and I have learned a lot. I believe this knowledge has given us the tools to meet all future deadlines.

Thank you,

Edward Smith
Superintendent

Konawa Public School

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

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



To the Oklahoma State Board of Education

I, Karis Reavis, took over the superintendency on January 1st of 2022. The previous superintendent moved to Oregon. On May 16, 2022, the payroll clerk came into my office and told me she was leaving her husband of 25 years and moved to Oregon. Her last day was May 31st of 2022. In addition our encumbrance clerk retired due to cancer on May 31st, 2022. Therefore, beginning June 1st, there were 3 of us in the administration office who were new to the administration office. We worked very hard to learn, complete, and certify the district's income and expenditure data. However, each submission was sent back with additional errors which we would correct. This process of learning and doing ultimately resulted in a final date of certification of October 5th.

Should the board find that we should still pay the 867.86 penalty, we will do so, but we want the board to know that it was not for a lack of effort or due to procrastination. Just today, I found both the encumbrance clerk and payroll clerk watching training videos through Wengage. This is a regular occurrence because they want to understand and do their jobs correctly.

Thank you for your time and consideration.

Sincerely,

Dr. Karis L. Reavis
Konawa Public Schools
Superintendent



*Lexington
Public Schools*

Chad Hall, Superintendent

December 29th, 2022

Dear Oklahoma State Board of Education via OSDE, OCAS and Auditing:

Please accept this request for waiver regarding the certification date of Lexington Public School's 2021-2022 data. I do have an email chain establishing my understanding and belief that the data was downloaded and certified on August 23rd well before the deadline following communication with Ms. Black regarding the typical adjustments, assurances, and reminders. On August 25th the districts treasurer requested an "unlocking" of data for auditor-advised reasons having to do with lapsed and estopped warrants. I was unaware, and take full responsibility for my lack of understanding, that the actions taken that day would require me to certify again what I thought was certified. No data changes occurred after August 25th. The certification three days past the deadline can only be explained by a double checking, albeit late. The district will be careful to review the certification after any status change going forward.

I appreciate your consideration and expect that you would contact me for any additional information that could be helpful in this review.

Humbly,

A handwritten signature in black ink, which appears to read "Chad Hall". The signature is fluid and cursive, with the first and last names being clearly legible.

Chad Hall

420 N.E. 4th Street, Lexington, OK 73051
(405)527-7236 Fax (405)527-9517

Nicole Price
 Superintendent
 Elementary School Principal
 High School Principal



Karolyn Koester
 District Counselor

Lone Wolf Public Schools

P.O. Box 158
 Lone Wolf, OK 73655
 (580) 846-9091 - Fax (580) 846-5266

To Whom it May Concern,

I am writing this letter in regards to Lone Wolf School and the submission of the OCAS data. There has been significant turnover in administration and office staff from the FY22 year. The previous encumbrance clerk had a conference call at the end of August with the State Department (specifically Pam Honeysuckle) and informed me that there was no further action needed until the auditors came to perform the annual audit, which was scheduled for December of 2022. Then in the month of September this encumbrance clerk resigned unexpectedly and immediately. I have hired a new office manager to take over the OCAS responsibilities for this year, and this was later in September. It was not until September 30th that I was looking into my personal email that I found an email from that morning of the 30th saying that our data still needed to be corrected, reviewed, and then to be certified. There had been no correspondence prior to an email from Sept. 3 regarding this, and this particular communication thanked us for getting it locked by the deadline. I, along with my brand new encumbrance clerk, worked until 1:00 a.m. (starting earlier in the day on September 30th) with the State Department (again, Pam Honeysuckle) to try and remedy the errors that we were told had to be corrected before it could be certified. With her instruction we changed what she asked us to change and after six hours on the phone and staying up half of the night she then reviewed and gave us the approval to then be able to certify. This was not until after midnight which made us forty minutes late to meet the September 30th deadline. I was also unaware that I needed to send this letter because once again the notification went to my personal email after I have several times requested that my personal email not be used. I have also left several messages with the Department of Finance (OCAS) about this issue and have not received a response. So due to communication issues and staff turnover I am asking that this fee be waived especially since our certification of the data was less than a half day late (specifically 45 minutes, of which we had no control since Pam would not approve the review to be able to certify *prior to midnight*) and that once we came across the information in the incorrect email we fixed the issues immediately.

Thank you for your consideration,

Nicole Price, Ed.S.
 Superintendent, Lone Wolf School



Mulhall – Orlando Public Schools

"Home of the Panthers"

Rodney Vollmer
Superintendent

Joline Oldenburg
High School Principal

To Whom It May Concern;

I, Jodi Paul with Mulhall-Orlando Public Schools am respectfully requesting the \$305.52 penalty to be waived, as I failed to submit a certified copy of the income and expenditures date to the Oklahoma Cost Accounting System to the State Department of Education on time.

As a brand new Encumbrance Clerk to public education I did not realized that the district had to certify the information. I had locked in our data early September, spoke with Iona, made a few changes and relocked the data. I do apologize for any inconvenience this has caused. Moving forward, I will now know to have the date locked and certified before September 30th.

Respectfully,

Jodi Paul
Encumbrance Clerk
Mulhall-Orlando Public Schools

Thank you,

Rodney Vollmer
Superintendent
Mulhall-Orlando Public Schools



Nowata

Public Schools



Administration

Chris Tanner- Superintendent

Jim Vestal- High School Principal

Gina Thompson- Middle School Principal

Sherry Campbell- Elementary School

707 W Osage
Nowata Ok, 74048
1-918-273-3425

Board Of Education

Tom Kester- Board President

Kurt Bashford - Vice President

Markesha Hill - Clerk

Dee Armstrong - Deputy Clerk

Tamara Maddux- Member

December 28, 2022

State Board of Education:

Re: Penalty for failing to certify OCAS before September 30, 2022

In regards to letter received from Katherine Black on December 24, 2022:

I would like to request a waiver for the penalty. OCAS was certified at 7:20am on October 3, 20022, October 1st and 2nd being a weekend. It was my mistake that it was not certified, however I did certify it as soon as I was aware. I will make every effort to make sure this does not happen again in the future.

I appreciate your consideration.

Thank you,

Tracy Mitchell

Treasurer

Business Manager

Nowata Public schools.

Pioneer School

3686 State Highway 92
Chickasha, Oklahoma 73018
Phone – 405-224-2700
Fax – 405-224-2755
Tod Harrison, Superintendent

To the Oklahoma State Board of Education,

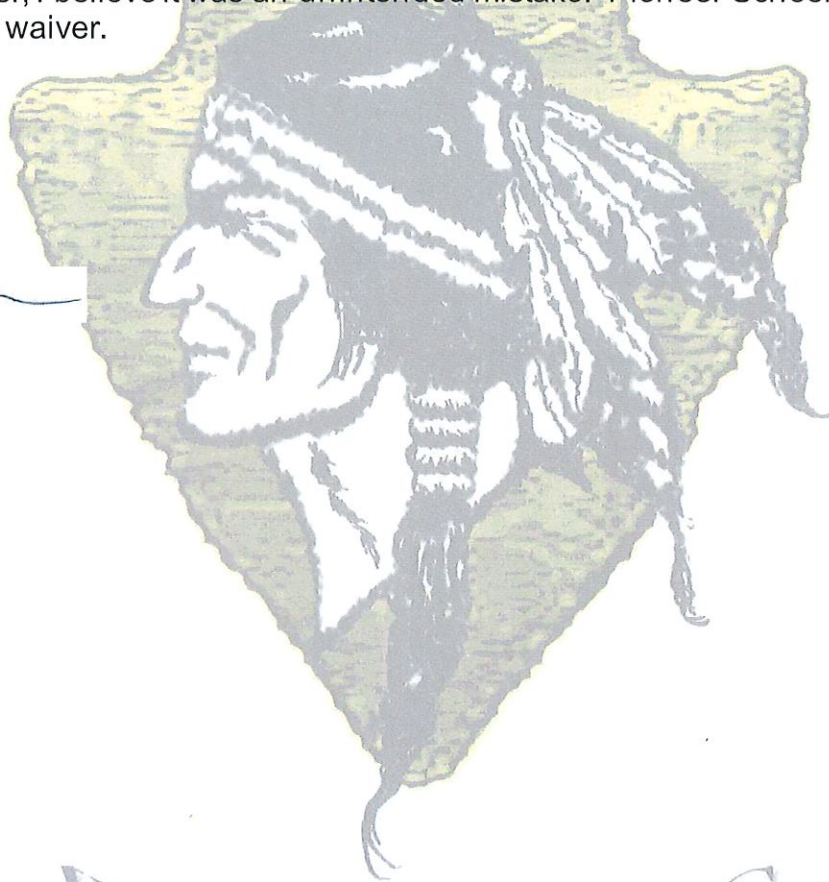
I have been made aware that a penalty of \$1,598.75 is to be assessed against our district for not certifying our income and expenditure data until October 4, 2022. It was never our intention to miss the required deadline. After researching this I was able to find out that when it was believed to be initially certified we were experiencing some intermittent connection issues. Our internal network was disrupted by two uninformed power outages followed by power surges that disabled connections we thought were up. Our switches were affected and had to be replaced. We were on a very minimal connection for a couple of weeks due to supply chain issues with the new switches. It was thought that we had certified the data. The penalty notification was a bit of a surprise. Please notify me if there is anything further we can do. I apologize for this situation; however, I believe it was an unintended mistake. Pioneer School respectfully requests penalty waiver.

Sincerely,

Tod Harrison



Superintendent



WARRIORS

Home of the Warriors



Pocola Public Schools

Jason Brittain, Superintendent

January 10, 2023

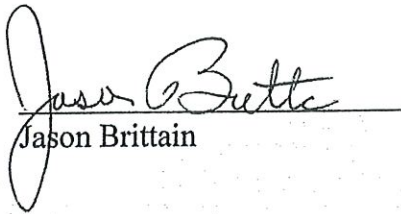
Oklahoma State Board of Education:

Pocola Public Schools is requesting a waiver to the penalty that was caused by certifying the districts income and expenditure data on October 1st, 2022 when it was due September 30th, 2022. There were items that didn't match so we had been in communication with Iona Martin fixing those simple issues. She had sent an email as a reminder but we were negligent about the confirming it was certified.

Our district had our Business Manager of 30 years retired in June 2022 so we did not have her to rely on to make sure it was certified. We have had to learn new things and new tactics that will help keep us accountable from now on.

Our district would be very appreciative if the state board would approve our waiver which would waive the \$2,834.40 penalty.

Sincerely,


Jason Brittain

Home of The Indians



Poteau Public Schools

Dr. John Turner
Interim Superintendent

100 Mockingbird Lane
Poteau, Oklahoma 74953
Phone (918)647-7700
Fax (918)647-9357

Diane Tillery
Assistant Superintendent

December 21, 2022

Dear Katherine Black:

Re: Penalty for OCAS FY22

I am writing this letter to explain the claim on events concerning the late submission.

1. The email to my office went to the former superintendent, Dr. Don Sjoberg, who retired prior to my employment.
2. The review was emailed between Iona Martin (SDE) and Vallerie Martin (Poteau Schools).
3. On September 30th after 4 pm an email was sent to Dr. Sjoberg. This email was not given to Vallerie or to myself (Dr. John Turner) the Interim Superintendent. Vallerie Martin and I were waiting on Iona Martin to respond to changes and to give us the "ok" to proceed with the FY22 certification.
4. There is no issue with the Poteau Public Schools data. The issue was the waiting on SDE to respond on the changes the SDE had requested before we made the FY22 certification.

I hope this matter can be cleared. We plan for the OCAS to be submitted earlier next year and phone calls/emails will be made to SDE on any outstanding issues prior to September 30th, so OCAS is certified timely.

If you have any questions please feel free to contact me at 918-647-7700.

Sincerely,

Dr. John Turner

Chester Pittman
SUPERINTENDENT
HS PRINCIPAL
918-652-8219

Jay Fox
ELEMENTARY PRINCIPAL
918-652-8200
Fax 918-652-8474

SCHULTER PUBLIC SCHOOL

*P. O. Box 203
23507Flax Ave.
Schulter, Oklahoma 74460*

December 22, 2022

Oklahoma State Board of Education

This letter is to request a waiver for the assessed penalty for our school district.

Our district has always met our deadlines but this year, because of unforeseen circumstances beyond the control of the district our data was submitted and finalized later than usual; therefore, I did not get our data certified until the Monday after due date.

Our person that verifies and submits our data was struck with COVID and quarantined for 2 weeks, then, her mother passed the next week. She missed work the last week of June and the whole month of July. Upon her return, she worked diligently to get caught up, ending FY22 and starting FY23, and to submit our FY22 data by September 1, which she accomplished. She discovered one coding error in the first part of September and we requested the data be unlocked to make the correction, which was done. We thought all was good until we were notified by an email that our EON was submitted in the wrong format. The correct formatted EON was then submitted, but found out later it was uploaded in the wrong place. Ms. Black and others at the State Department of Education were very helpful. The afternoon of September 30, we were notified again by email that our data was finally ready to be certified. It was a Friday afternoon, and I was not available because of illness. First thing Monday morning I checked and certified our data. I am a new superintendent. FY22 was my first year to complete and I am still learning all the deadlines and submissions. I want to apologize for this failure to meet our deadline because of all the unusual and unforeseen circumstances.

I guarantee every effort is being and will be made by the district each year to operate pursuant to the Oklahoma Cost Accounting System as quickly as possible. We would appreciate your understanding and consideration of the circumstances beyond our control and waive our penalty this year.

Respectfully,



Chester Pittman,
Superintendent



TISHOMINGO PUBLIC SCHOOLS
1300 E. Main
Tishomingo, OK 73460



BOBBY WAITMAN, Superintendent

CHASE TODD, High School Principal

BRANDON MORELAND, Elementary Principal

CHARLES HOOK, Middle School Principal

KIM MORSE, Special Education Director

January 4, 2023

Oklahoma State Board of Education
Oliver Hodge Building
2500 N. Lincoln Blvd
Oklahoma City, OK 73105

RECEIVED
FINANCIAL ACCOUNTING

JAN 09 2023

STATE DEPARTMENT OF EDUCATION

RE: Waiver Request for State Statute 70-135.2 – OAC 210-25-5-4

Oklahoma State Board of Education,

The Tishomingo School District is requesting a waiver of State Statute 70 O.S. 5-135.2 – OAC 210-25-5-4 requiring districts to transmit a copy of the income and expenditures data to the Oklahoma State Department of Education according to the Oklahoma Cost Accounting System and be certified by the district superintendent by September 30. The Tishomingo School District is requesting this waiver due to the following circumstances:

1. The 2022 OCAS data was uploaded without any errors and locked on August 2, 2022
2. The District requested that the OCAS data be unlocked due to a required federal program OCAS coding change.
3. The OCAS data was unlocked, and the required changes were made. The OCAS data was then resubmitted without any errors. The District notified the Oklahoma State Department of Education that the OCAS data had been locked without errors and resubmitted on August 22, 2022.
4. The District completed the required assurances and MOE's.
5. The OCAS data was certified by the OSDE on September 27, 2022. The District believed the OCAS data was certified by the District on September 27, but due to an internet outage the certification did not transmit. The District subsequently received a message from Pam Honeysuckle on October 3, 2022 that the OCAS data had not been certified.
6. The District Superintendent certified the OCAS on October 3, 2022 upon receipt of the message.

The District understands the necessity to have all data certified and reports submitted in a timely manner and will make every effort to submit reports in a very timely manner. The increase in federal programs

Administration: (580) 371-9190
Middle School: (580) 371-3602

Fax: (580) 371-3765

High School: (580) 371-2322
Elementary School: (580) 371-2548

made possible through the CARES Act, ESSER II, ESSER III, Project 723, and several others has been a blessing, but has also created greater opportunity for coding errors. This was certainly the case for the District in 2022. We do not anticipate any future issues and greatly appreciate your consideration of this waiver request.

Respectfully submitted,


Bobby D. Waitman

RECEIVED
FINANCIAL ACCOUNTING

JAN 09 2023

STATE DEPARTMENT OF EDUCATION

Administration: (580) 371-9190
Middle School: (580) 371-3602

Fax: (580) 371-3765

High School: (580) 371-2322
Elementary School: (580) 371-2548

RE: [EXTERNAL] Re: FY22 OCAS Deadlines - Western Heights 55I041

Elizabeth J. Williams <Elizabeth.J.Williams@westernheights.k12.ok.us>

Tue 1/3/2023 1:11 PM

To: Katherine Black <Katherine.Black@sde.ok.gov>; Brayden Savage <brayden.savage@westernheights.k12.ok.us>

Please see attached letter in response to your email.

Beth Williams

Director of Finance
Western Heights Public Schools
405-261-6719



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

Sent: Tuesday, December 20, 2022 1:46 PM

To: Brayden Savage <brayden.savage@westernheights.k12.ok.us>

Cc: Elizabeth J. Williams <Elizabeth.J.Williams@westernheights.k12.ok.us>

Subject: [EXTERNAL] Re: FY22 OCAS Deadlines - Western Heights 55I041

CAUTION: This email originated from outside of the district. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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

Sent: Tuesday, December 20, 2022 1:12 PM

To: braydon.j.savage@westernheights.k12.ok.us <braydon.j.savage@westernheights.k12.ok.us>;

elizabeth.j.williams@westernheights.k12.ok.us <elizabeth.j.williams@westernheights.k12.ok.us>

Subject: FY22 OCAS Deadlines - Western Heights 55I041

Dear Superintendent,

In accordance with 70 O.S. § 5-135.2 and Oklahoma Administrative Code 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. A copy of the statute and administrative rule are attached. 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 Western Heights Public School did not certify the district's income and expenditure data until **November 28, 2022** the penalty assessed in accordance with the aforementioned is **\$4,220.18**. 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 **January 26, 2023** meeting of the State Board of Education. As such, if you intend to request a waiver, I respectfully request that Western Heights Public School submit a letter by **January 4, 2023**, 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 explanation to 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](#)

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Western Heights Public School District

Central Administrative Office | Office of the Superintendent

8401 SW 44th Street, Oklahoma City, Oklahoma 73179

www.westernheights.k12.ok.us | communication@whisd.org

January 4, 2022

Dear Ms. Black,

I am writing this letter to request an extension on our FY22 OCAS Income and Expenditure Report.

Although we have certified the data based on reporting the most accurate information we have, unfortunately we continue to have issues balancing our FY21 information. As you are aware, our district has been in a state of turmoil for the past several years. There are many issues of mismanagement in all areas of the organization. There has been an inability of the former and present auditor to balance the FY21 and FY20 school years. We have hired the services of a financial firm to conduct a forensic audit in order to balance the budget for the prior year's budget. We are making our best effort to exhaust every resource and effort to solve this issue. At this point in time, we understand that our prior years information does not balance. We do not wish to make continuous excuses for the district, however we need to inform you of the efforts we have in place to solve this problem. We hope to have more information in the next several weeks. Please do not hesitate to reach out to find out more information on our current efforts to resolve this problem. I am attaching our contract with the financial institution. We will keep you informed on our progress. Brayden Savage Interim Superintendent Western Heights Public Schools

Thank you for your understanding and help in this situation.

Sincerely,

Brayden Savage
Interim Superintendent
Western Heights Public Schools



Ninnekah Public Schools

P.O. Box 275
Ninnekah, OK 73067

904 East Dell Street

Grady County - District I051

December 20, 2022

Dr. Ashley Davis
Superintendent
(405) 224-4092

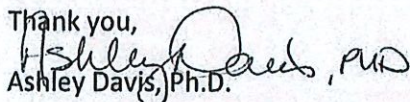
Members of the State Board of Education,

Ninnekah Public Schools is making good faith effort to unravel a financial situation that occurred prior to the current administration being in place. The 2022-2023 school year has a new staff in the central office. The superintendent and the encumbrance clerk are new to the district and this is the first year as an encumbrance clerk. In addition to trying to unravel the finances of the past, some members of the team are learning the position and the OCAS system.

In September, the OCAS data was being reviewed and corrected as quickly as we could identify the problems. It was priority to be correct in our reporting. As you may see from the attached emails, October 7, 2022, our outsourced treasurer, Angel, Johnston and Blasinggame, requested the OCAS data opened to make a correction.

Per the email thread attached, please also see that November 29, 2022 at 1:53 PM, Ninnekah was notified by our auditor, Britton, Kuykendall, and Miller, notified us that our E-Rate had been coded to Miscellaneous and needed to be recoded to Miscellaneous-Federal. They further stated by phone that this had never been required before and as a district we could take the hit on the OCAS or take the hit on the audit. Again, in an effort to be fully transparent and a priority to be correct, Ninnekah requested the OCAS data opened for correction. November, 30, 2022, when no response was received, another email was sent followed by a phone call to ask for assistance. The email thread further shows that on November 30, 2022, Ms. Black responded at 1:16 PM and stated that the OCAS data had to be finalized by the end of the day. Our outsourced treasurer, Angel, Johnston and Blasinggame did complete the corrections as quickly as possible. December 1, 2022, an email was received from Ms. Honeysuckle that the OCAS data had to be certified by the end of the day. That is followed by an email from me that the data was uploaded and locked. I cannot account for why the system did not show it certified on December 1, 2022 as it should have, but did certify again once I received the information from Ms. Black on December 2, 2022.

It is in good faith that we submit our data and request a waiver of the penalties. As we unravel issues that we did not create, we ask that the State Board of Education be lenient and recognize our efforts to be accurate, correct and transparent.

Thank you,

Ashley Davis, Ph.D.

Superintendent, Ninnekah Public Schools

Rip Garcia
Elementary
(405) 224-0420

Regina Jones
Secondary
(405) 224-4299

[EXTERNAL] Fwd: Request for Waiver for Hanna Schools

Chad Hull <chull@hanna.k12.ok.us>

Wed 1/4/2023 4:22 PM

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

Request for waiver Hanna Public School

Dear Oklahoma School Board Members,

Hanna Schools is requesting a waiver of penalty of not certifying our income and expenditures to Oklahoma Cost Accounting System for fall of 2022. We missed the deadline, we are very short handed here at Hanna , each person on our staff has many duties.

The fault stays with me, Chad Hull Superintendent, Elementary, Middle , and High School Principal and Substitute Teacher and part time Custodian. We have Great kids here at Hanna, just under 70. We had the Report ready to Certify in December, office Manager Sandy Haley had volunteered to Certify for me. I was having some health issues and was being taken care of by the Oklahoma University Medical Staff at that time. Sandy was told she couldn't certify it for Hanna Schools.

I ask you not to financially penalize our Hanna School , \$861.11 is a lot for our school., We are 92% in poverty and around 70% of our students are Muscogee Nation Citizens. We have Great Kids and Caring Staff, we are trying to turn the corner here at Hanna and give our Students every opportunity to be successful in their futures..

We will try our best to do better in Future.Thank you for your Service, you are welcome to visit Hanna Schools anytime and stay for lunch. Lots of positives are going on here.

Sincerely,

Chad A. Hull

Superintendent

Hanna Public Schools