

Re: [EXTERNAL] Copan Penalty

Chris Smith <csmith@copan.k12.ok.us>

Wed 1/17/2024 9:30 AM

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

We will just accept the penalty. I couldn't get it done before 4:30 today.

On Wed, Jan 17, 2024 at 8:47 AM Katherine Black <Katherine.Black@sde.ok.gov> wrote:
The total penalty is \$860.21.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

[2500 North Lincoln Boulevard, Suite 4-20](#)

Oklahoma City, OK 73105

Office: (405) 522-0275

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

From: Chris Smith <csmith@copan.k12.ok.us>

Sent: Wednesday, January 17, 2024 8:45 AM

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

Subject: [EXTERNAL] Copan Penalty

Is the total \$860? Or is it 860 per kid?

FY23 OCAS Deadline Penalty - Copan

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

Wed 1/17/2024 8:36 AM

To: Chris Smith <csmith@copan.k12.ok.us>; Candise Forrest <cforrest@copan.k12.ok.us>

Superintendent Smith,

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

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

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From: Katherine Black

Sent: Tuesday, January 9, 2024 12:51 PM

To: Chris Smith <csmith@copan.k12.ok.us>; Candise Forrest <cforrest@copan.k12.ok.us>

Subject: FY23 OCAS Deadline Penalty - Copan

Dear Superintendent,

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

Department records indicate that Copan Public School:

[] Did not lock its submission until _____

[] Did not certify its submission until _____

FY23 OCAS Deadline Penalty - Copan

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

Tue 1/9/2024 12:51 PM

To:Chris Smith <csmith@copan.k12.ok.us>;Candise Forrest <cforrest@copan.k12.ok.us>

Dear Superintendent,

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

Department records indicate that Copan Public School:

- ☐ Did not lock its submission until_____
- ☐ Did not certify its submission until_____
- ☒ Requested to reopen its submission and did not recertify until **December 5, 2023**

Accordingly, State Aid will be reduced by **\$860.21.**

The State Board of Education has the authority to waive this penalty "if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

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

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

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

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

FY23 OCAS Review and FY24 OCAS Manual

Capan

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

Wed 8/2/2023 3:15 PM

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 <amoody@fanshawe.k12.ok.us>;mpowell@fanshawe.k12.ok.us <mpowell@fanshawe.k12.ok.us>;jessica.coen@fargo.k12.ok.us
 <jessica.coen@fargo.k12.ok.us>;mjones@fargo.k12.ok.us <mjones@fargo.k12.ok.us>;dperrin@fargo.k12.ok.us
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 mwelsh@flowermound.k12.ok.us <mwelsh@flowermound.k12.ok.us>;fburgess@forgan.k12.ok.us
 <fburgess@forgan.k12.ok.us>;dmcgill@forgan.k12.ok.us <dmcgill@forgan.k12.ok.us>;tsmalts@forgan.k12.ok.us
 <tsmalts@forgan.k12.ok.us>;nanvf@forgan.k12.ok.us <nanvf@forgan.k12.ok.us>;tjohnson@fcbmustangs.com
 <tjohnson@fcbmustangs.com>;klierle@fcbmustangs.com <klierle@fcbmustangs.com>;tmorgan@fcbmustangs.com
 <tmorgan@fcbmustangs.com>;l_clayton@fortgibson.tigers.org <l_clayton@fortgibson.tigers.org>;s_farmer
 <s_farmer@fortgibson.tigers.org>;stacy.glennie@fortsupply.k12.ok.us <stacy.glennie@fortsupply.k12.ok.us>;
 slowden@fortsupply.k12.ok.us <slowden@fortsupply.k12.ok.us>;supt@forttowson.k12.ok.us <supt@forttowson.k12.ok.us>;
 jhewett@bhgaudit.com <jhewett@bhgaudit.com>;jHUDSON@forttowson.k12.ok.us <jHUDSON@forttowson.k12.ok.us>;
 bbutler@foxps.k12.ok.us <bbutler@foxps.k12.ok.us>;aschier@foxps.k12.ok.us <aschier@foxps.k12.ok.us>;
 mwilliams@foxps.k12.ok.us <mwilliams@foxps.k12.ok.us>;rcarter@foyil.k12.ok.us <rcarter@foyil.k12.ok.us>;
 twsnyder@foyil.k12.ok.us <twsnyder@foyil.k12.ok.us>;nspence@foyil.k12.ok.us <nspence@foyil.k12.ok.us>;
 john.amyx@bancfirst.bank <john.amyx@bancfirst.bank>;jnuncio@frederickbombers.net <jnuncio@frederickbombers.net>;
 svanderburg@frederickbombers.net <svanderburg@frederickbombers.net>;Freida Burgess <burgess6803@gmail.com>;
 christy.gregoroy@freedom.k12.ok.us <christy.gregoroy@freedom.k12.ok.us>;treasurer@woodscounty.net
 <treasurer@woodscounty.net>;nherndon@friend.k12.ok.us <nherndon@friend.k12.ok.us>;jjerman@friend.k12.ok.us
 <jjerman@friend.k12.ok.us>;pittsburg_treasure@yahoo.com <pittsburg_treasure@yahoo.com>;Karielee@frink.k12.ok.us
 <Karielee@frink.k12.ok.us>;rpeckio@frink.k12.ok.us <rpeckio@frink.k12.ok.us>;lauri.kelly@frontierok.com
 <lauri.kelly@frontierok.com>;mindy.linn@frontierok.com <mindy.linn@frontierok.com>

📎 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

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

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

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

certifying inaccurate data as finalized.

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

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

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

Respectfully,

Katherine Black

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

 A picture containing object Oklahoma Education logo

Uploaded By: Candise Forrest Email: cforrest@copan.k12.ok.us
 Upload Date: 12/5/2023 2:49:41 PM

Locked Date	Locked By
12/4/2023 7:57:30 AM	Candise Forrest
12/4/2023 7:57:30 AM	Candise Forrest
10/2/2023 3:58:38 PM	Candise Forrest
9/27/2023 6:20:51 PM	Candise Forrest
8/31/2023 3:12:14 PM	Angela Handke

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

No Function 4200 or 4600 totals found in fund 11

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

2. Bond Fund	
Fund 30 (Revenue)	\$6,929.02
Fund 30 Totals (Expenditure)	\$4,114.00
Fund 41 (Revenue)	\$351,297.79
Fund 41 Totals (Expenditure)	\$232,947.50

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

OCAS DETAILS

SPR DETAILS

74 WASHINGTON

1004 COPAN Enc: \$0.00 Warrants: \$111,080.07

110 Regular Certified Salaries	\$95,523.00	232938: SMITH, CHRISTOPHER		\$122,639.00
170 Stipends - Certified	\$220.00	115 Superintendent/Chief	110 Base Salary	\$95,523.00
213 Health and Accident Insurance - Certified Personnel	\$7,561.46	Executive Officer (CEO)/Head of Charter School		
251 Retirement - District-Paid - Certified Personnel	\$6,984.08	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP	\$7,561.00
116 TRS Offset for Certified Staff	\$791.53	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251 Fringe Retirement-DP-CP	\$6,984.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	116 TRS Offset Credit	\$792.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	170 Stipends	\$220.00
		112 Principal/Headmaster/Headmistress/Head of School	110 Base Salary	\$10,000.00
		112 Principal/Headmaster/Headmistress/Head of School	251 Fringe Retirement-DP-CP	\$753.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	192 Extra Duty/Addenda—Certified	\$750.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251 Fringe Retirement-DP-CP	\$56.00

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

4. Resource 6200, 6130, 6140 - Forwarding Accounts
 6130 11 GEN FUND-FOR OPERAT -\$57.25

5. Compare fund transfer (Function 5200) to return of assets (Sources 5120-5190). (District Check Report).

5. Fund transfer Comparison			
Function 5200 Expenditure with	\$11,350.20	Sources 5120-5190 Revenue with	\$11,350.20
Program 700		Program 700	
Function 5200 Expenditure without	\$700.00	Sources 5120-5190 Revenue without	\$700.00
Program 700		Program 700	

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

All Total Balances have a Beginning balance

Does the FY23 Beginning Fund Balance match the FY22 Ending Fund Balance. This information is from the prior year's District Check Report compared to current year's revenue report.

Fund Code	FY22 Revenue	FY22 Expenditure	Ending Fund Balance	FY23 Beginning Fund Balance (SOR 6110)	Difference
11	\$2,593,107.38	\$2,109,015.15	\$484,092.23	\$484,092.23	-
21	\$138,193.52	\$93,876.40	\$44,317.12	\$44,317.12	-
22	\$72,310.56	\$54,280.42	\$18,030.14	\$18,030.14	-
31	\$342,088.14	\$335,159.12	\$6,929.02	\$6,929.02	-
41	\$320,126.46	\$212,630.62	\$107,495.84	\$107,495.84	-
60	\$197,089.80	\$123,847.83	\$73,241.97	\$73,241.97	-

9. Child Nutrition Comparison.

A La Carte or Catering: If the district has revenue are there expenditures?

Revenue 1720: \$0.00

Expenditures Function 3110: \$0.00

Adult Meals: All districts should have expenditures for Adult Meals.

Revenue 1730: \$2,783.50

Expenditures Function 3155: \$1,975.89

Does the district have revenue and expenditures coded to Project 332, Program 700?

Revenue: \$0.00

Expenditures: \$4,552.56

Does the district have revenue and expenditures coded to Project 335, Program 700?

Revenue: \$0.00

Expenditures: \$0.00

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	000	\$0.00	\$59,156.46	-\$59,156.46
2023	11	332	\$0.00	\$4,552.56	-\$4,552.56
2023	22	000	-\$46,113.35	\$3,287.86	-\$49,401.21
2023	22	385	\$1,339.82	\$790.16	\$549.66
2023	22	759	\$6,646.12	\$2,500.00	\$4,146.12
2023	22	760	\$1,242.00	\$0.00	\$1,242.00
2023	22	762	\$622.86	\$0.00	\$622.86
2023	22	763	\$118,145.74	\$34,910.73	\$83,235.01
2023	22	764	\$35,947.92	\$18,870.54	\$17,077.38
2023	60	000	\$11,350.20	\$11,350.20	\$0.00

10. Impact Aid Expenditure and Revenue Comparison (Project Codes 591,592, and 593)

Revenue			Expenditures		
Project Code	Resource Code	Total Rev	Project Code Exp	Total Exp	Balance
591		\$0.00			
592		\$0.00			
593		\$0.00			

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

Project Code	Total Rev	Total Exp	Balance
561	\$19,749.00	20,811.09	
563	\$1,655.28	1,335.96	
564	\$0.00	0.00	

Re: Copan Public Schools

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

Mon 12/4/2023 8:02 AM

To: Candise Forrest <cforrest@copan.k12.ok.us>; Chris Smith <csmith@copan.k12.ok.us>

 1 attachments (122 KB)

20231030134127639.pdf;

Your FY23 OCAS data is ready for you to certify. Please certify your data by 4:00 pm today, December 4, 2023.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

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

Sent: Friday, December 1, 2023 8:50 AM

To: Candise Forrest <cforrest@copan.k12.ok.us>; Chris Smith <csmith@copan.k12.ok.us>

Subject: Copan Public Schools

Candise,

I noticed that your FY23 OCAS data has not been updated and locked. Today is the deadline to have all corrections made and the data certified. Failure to meet this deadline will cause the district to incur a penalty and receive a deficiency on the Accreditation rating. The data must be updated and locked, certified by me, and certified by the superintendent by 4:00 pm today.

Please contact me if you have any questions,

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

From: Candise Forrest <cforrest@copan.k12.ok.us>
Sent: Tuesday, October 31, 2023 9:10 AM
To: Katherine Black <Katherine.Black@sde.ok.gov>
Subject: Fwd: [EXTERNAL] Re: Copan Public Schools

Goodmorning,

I am waiting on ADPC to call me about the \$2809.42 difference on the estimate of needs.

Can you help me with some codes also. One is for a new vehicle purchase for this year and the other is maintenance work on one of our buses. Everything I have tried does not work.

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

From: **Candise Forrest** <cforrest@copan.k12.ok.us>
Date: Tue, Oct 31, 2023 at 9:07 AM
Subject: Fwd: [EXTERNAL] Re: Copan Public Schools
To: Angie French <Afrench@adpcnet.com>

Angie,

State called me yesterday about a difference of \$2809.42 on the estimate of needs. I'm not sure how I would fix this!

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

From: **Candise Forrest** <cforrest@copan.k12.ok.us>
Date: Mon, Oct 30, 2023 at 2:30 PM
Subject: Fwd: [EXTERNAL] Re: Copan Public Schools
To: Angie French <Afrench@adpcnet.com>

[Preview attachment 20231030134127639.pdf](#)



20231030134127639.pdf

122 KB

State called today about a \$2,809.42 difference with our estimate of needs. I'm not sure what to do to fix this.

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

From: **Candise Forrest** <cforrest@copan.k12.ok.us>
Date: Mon, Oct 30, 2023 at 1:46 PM
Subject: Fwd: [EXTERNAL] Re: Copan Public Schools
To: Angela Handke <ahandke@copan.k12.ok.us>

State called today about a \$2,809.42 difference with our estimate of needs. I'm not sure what to do to fix this.

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

From: **Candise Forrest** <cforrest@copan.k12.ok.us>
Date: Mon, Oct 30, 2023 at 1:33 PM
Subject: Fwd: [EXTERNAL] Re: Copan Public Schools
To: Stefannie <stefannie@adpcnet.com>

Good afternoon,

State called about our estimate of needs difference. It is for \$2,809.42, it has a function code of 7000.

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

From: **Katherine Black** <Katherine.Black@sde.ok.gov>
Date: Mon, Oct 30, 2023 at 1:26 PM
Subject: Re: [EXTERNAL] Re: Copan Public Schools
To: Candise Forrest <cforrest@copan.k12.ok.us>

EON

Katherine Black

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

From: Katherine Black <Katherine.Black@sde.ok.gov>
Sent: Monday, October 30, 2023 1:14 PM
To: Candise Forrest <cforrest@copan.k12.ok.us>
Subject: Fw: [EXTERNAL] Re: Copan Public Schools

Katherine Black

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

From: Candise Forrest <cforrest@copan.k12.ok.us>
Sent: Tuesday, October 17, 2023 10:07 AM
To: Katherine Black <Katherine.Black@sde.ok.gov>
Subject: Re: [EXTERNAL] Re: Copan Public Schools

Here is the Fy 24 estimate of needs. Let me know if you need anything else.

Thank you,
Candise Forrest
Copan Public Schools

On Tue, Oct 17, 2023 at 8:00 AM Katherine Black <Katherine.Black@sde.ok.gov> wrote:
This is the FY23 Estimate of Needs. We are needing the FY24 Estimate of Needs.

Respectfully,

Katherine Black

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

From: Candise Forrest <cforrest@copan.k12.ok.us>

Sent: Monday, October 16, 2023 3:00 PM

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

Subject: [EXTERNAL] Re: Copan Public Schools

Sorry, here is a copy. I am waiting for a EXCEL copy to be emailed to me.

On Mon, Oct 16, 2023 at 2:25 PM Candise Forrest <cforrest@copan.k12.ok.us> wrote:
Here is a copy of our Estimate of Needs for FY23. Let me know if you need anything else.

--

Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest

Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

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Thank you,
Candise Forrest
Copan Public Schools

FY23 OCAS Review - Copan

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

Mon 10/16/2023 2:12 PM

To: csmith@copan.k12.ok.us <csmith@copan.k12.ok.us>; ahandke@copan.k12.ok.us <ahandke@copan.k12.ok.us>

Cc: Candise Forrest <cforrest@copan.k12.ok.us>

 1 attachments (4 KB)

Copan FY23 carryover by Project.pdf;

In looking over the district's FY23 certified data I noticed that not all of the information was corrected during the review. I have uncertified the FY23 OCAS data so the following items can be correct. Please take the appropriate action and respond by **October 20, 2023**.

Estimate of Needs Due (EON) – Deadline REMINDER: October 1 The EON is required to be uploaded in an excel format in the OCAS application. Please email me when you have the EON's excel file uploaded. Remember that when saving the excel file do not use any special characters such as /, -, #, etc. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just have the local Board signatures. It is not necessary to mail a copy. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.** As of today we have not received the district's FY24 Estimate of Needs.

Federal Determination Letter and Grants Management: When comparing the expenditures in your OCAS submission to the information in Grants Management it appears that the district has expenditures recorded under Project 515 that doesn't match GMS. Expenditures cannot exceed revenue. The \$10,973.01 will need to be reclassified to Project Code 000.

Project	Total OCAS Exp	GMS	Difference
511	\$80,196.78	\$80,196.78	\$-
515	\$43,529.06	\$32,556.05	\$10,973.01
621	\$46,224.68	\$46,224.68	\$-
628	\$58.46	\$58.46	\$-
641	\$2,111.21	\$2,111.21	\$-
643	\$28.80	\$28.80	\$-
795	\$202,936.34	\$202,936.34	\$-

Beginning Fund Balance: The FY23 beginning fund balance for Fund 11 and 22 are not identified with the appropriate Project Codes. Please refer to the attachment titled "Copan FY23 Carryover by Project Code". These will need to be corrected.

Please respond to this office by **October 20, 2023**.

Respectfully,

Katherine Black

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

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

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

Sent: Monday, October 2, 2023 4:49 PM

To: Iroecker@copan.k12.ok.us <Iroecker@copan.k12.ok.us>; csmith@copan.k12.ok.us
<csmith@copan.k12.ok.us>; ahandke@copan.k12.ok.us <ahandke@copan.k12.ok.us>

Subject: FY23 OCAS Review - Copan

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

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

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

Respectfully,

Katherine Black

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

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

From: Katherine Black

Sent: Wednesday, September 20, 2023 11:08 AM

To: jeanette.robertson@tyronebobcats.org <jeanette.robertson@tyronebobcats.org>; Debbie Burns
<dburns@tyronebobcats.org>; Joshua Bell <thssupt@tyronebobcats.org>

Subject: FY23 OCAS Review - Tyrone

I just finished reviewing your District's FY23 OCAS revenue and expenditure data. According to the review there are a few questions that need to be answered and corrections that need to be made. Please take the appropriate action and respond by **September 22, 2023**. Keep in my that all corrections need to be made and the data certified by September 29, 2023.

Please respond to this email for documentation.

- **Estimate of Needs Due (EON) – Deadline REMINDER: October 1** The EON is required to be uploaded in an excel format in the OCAS application. Please email me when you have the EON's excel file uploaded. Remember that when saving the excel file do not use any special characters such as /, -, #, etc. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just have the local Board signatures. It is not necessary to mail a copy. **Failure to meet this deadline could cause the district to be issued an accreditation deficiency.**
- **Audit Deadline REMINDER:** According to you FY23 OCAS expenditure data your district expended less than \$750,000 in federal funds. Therefore, your audit is due to this office on or before April 30, 2024. Failure to meet this deadline will cause state funds to be withheld until the audit is received. Failure to meet this deadline could cause the district to be issued an accreditation deficiency.

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

- **Superintendent Comparison:** While review the superintendent's salary information recorded in OCAS compared to what was reported to School Personnel Records (SPR) I noticed that there is a difference under Object Code 139 and 251. If the SPR information is incorrect the district will need submit to Ashlee Parker in SPR a Data Correction Form (attached). If the OCAS data is incorrect will it need to be corrected. (Page 1 of Tyrone FY23 Data Review Reports attached)

District Name Tyrone 70I053	OCAS	SPR	Difference OCAS - SPR
110 Regular Certified Salaries	\$ 94,938.73	\$ 94,939.00	
116 TRS Offset for Certified Staff	\$ 552.91	\$ 553.00	
139 Other Certified Temporary Compensation		\$ 48.00	\$ (48.00)
192 Extra Duty	\$ 1,500.00	\$ 1,500.00	\$ -
197 Professional Dues	\$ 411.48	\$ 411.00	
251 Retirement - District-Paid -	\$ 6,621.03	\$ 6,738.00	\$ (116.97)
Total	\$ 104,024.15	\$ 104,189.00	\$ (164.97)

- **Beginning Fund Balance:** The FY23 beginning fund balance for Fund 11 and 60 are not identified with the appropriate Project Codes. Please refer to the attachment titled "Tyrone FY23 6110s" for the breakout by Project Code . These will need to be corrected.
- **Child Nutrition Comparison:** In the Child Nutrition Fund expenditures have exceeded revenue under Project 385. Expenditures cannot exceed revenue. These expenditures will need to be reclassified. In the Activity Fund there is a reimbursement recorded under Project Code 800 but the revenue was recorded using Project Code 000. Which is correct? (Page 3 of Tyrone FY23 Data Review Reports attached)

- **OCAS/SPR Comparison Report:** This is a new report that does a comparison between the OCAS data submitted and what was reported in School Personnel Records (SPR). While comparing this information I noticed that there are areas within the report that do not match. I have highlighted those areas. Although **corrections do not need to be made in SPR** if the OCAS information is incorrect it will need to be corrected. In FY24 the information must match between the two reports (Page 17 of Tyrone FY23 Data Review Reports attached)
- **OCAS Compared to State Aid Allocation:** The expenditures recorded under Project Code 361 exceed the revenue received. Expenditure cannot exceed revenue. This should be resolved once the carryover balances are entered correctly. (Page 18 of Tyrone FY23 Data Review Reports attached)

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

- **MOE: Special Ed:** Please review the information on the “**District Maintenance of Effort Special Ed**” report under the **District Report** tab for accuracy. Special Education Maintenance of Effort does have some exceptions. Keep in mind that failure to code expenditures correctly is not an exception. The calculation instructions are on Page 53 in the back of the FY23 OCAS Manual.
- **MOE: Every Student Succeeds Act (ESSA):** Please check MOE for ESSA. The calculation instructions are on Page 52 in the Policies and Procedures section of the OCAS Manual. If the district uploads new information this report will repopulate. I have attached a preliminary ESSA MOE report for you to review. Please check the report.
- **Administrative Cost:** Please review the information on the “**Administrative Cost Report**” report under the **District Report** tab for accuracy. The calculation instructions are on Page 30-32 in the back of the OCAS Manual. If the district uploads new information this report will repopulate.
- **Excess Cost:** Please check Excess Cost. The calculation instructions are on Page 54 in the back of the OCAS Manual. The District can print the report under District Reports on the Single Sign On, “**Excess Cost Report 2014 and Later By District**”. If the district uploads new information this report will repopulate.

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

Respectfully,

Katherine Black

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

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

COPAN

Financial Accounting

FY22 Carryover Balances by Fund and Project

Fund	Project Code	Program Code	Revenue	Expenditure	Difference
11	000		\$2,522,132.71	\$2,109,015.15	\$413,117.56
11	299		\$6,854.50	\$0.00	\$6,854.50
11	333		\$49,416.39	\$0.00	\$49,416.39
11	361		\$4,160.32	\$0.00	\$4,160.32
11	367		\$10,543.46	\$0.00	\$10,543.46
Total GEN FUND-FOR OPERAT Carryover					\$484,092.23
21	000		\$138,193.52	\$93,876.40	\$44,317.12
Total BUILDING FUND Carryover					\$44,317.12
22	000		-\$55,885.20	\$1,578.35	(\$57,463.55)
22	385	700	\$1,109.66	\$560.00	\$549.66
22	760	700	\$614.00	\$0.00	\$614.00
22	762	700	\$622.86	\$0.00	\$622.86
22	763	700	\$93,768.39	\$34,645.19	\$59,123.20
22	764	700	\$32,080.85	\$17,496.88	\$14,583.97
Total CHILD NUTRITION PROG Carryover					\$18,030.14
31	000		\$342,088.14	\$335,159.12	\$6,929.02
Total LEA ASSIGNED Carryover					\$6,929.02
32	000		\$0.00	\$0.00	\$0.00
Total LEA ASSIGNED Carryover					\$0.00
41	000		\$320,126.46	\$212,630.62	\$107,495.84
Total SINKING FUND Carryover					\$107,495.84
60	000		\$3,077.00	\$3,077.00	\$0.00
60	800		\$194,012.80	\$120,770.83	\$73,241.97
Total SCHOOL ACTIVITY FNDS Carryover					\$73,241.97



Darlington Public School

4408 N. Hwy 81
El Reno, OK 73036
Ph: (405) 262-0137

Fax: (405) 262-3215

Loren Tackett, Superintendent

Gina Musae, Principal/Counselor

January 11, 2024

To Whom It May Concern:

It has come to our attention that Darlington Public School will be penalized \$728.32 in state aid due to our lack to recertify our OCAS data by December 1, 2023.

Darlington's OCAS data was certified by September 1, 2024.

On 9/30/23 an email was sent from Elaine Schein to explain some things that needed to be corrected. The next correspondence was on 10/2/23 when she was told Darlington's data was corrected and locked again.

On 10/18/23 Elaine wrote another email stating other items needed to be corrected within the OCAS data. On 10/31/23 Elaine emailed with more corrections between EON and OCAS

Kim VanGundy wrote Elaine on 11/3/23 with some questions. The next email on 11/9/23 was explaining that GMS didn't match with OCAS. Kim then got with the correct individuals on how to correct what was wrong within GMS.

The next email from Elaine came on 11/29/23 was explaining that our data needed to be locked and certified by 11/30/23. By then no help had been giving to Kim VanGundy on how to correct what was wrong so she called the lady who completes our audit, Amy Ziemba. Amy explained to Kim that since the auditor from 2023 had passed away. Amy turned around and called Elaine Schein & Katherine Black to explain what was happening. With what needed to be done it took all day on December 1, 2023. Kim was finally able to upload a new revenue file from ADPC on December 1, 2023 @ 5:32pm. On Monday, December 4, 2024 Elaine Schein called Darlington School @ 9:00am to say our data could be certified.



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This situation of our data being reopened and not recertified by Dec 1st were out of our control. Our auditor from 2023 had passed away. Our staff member over OCAS was new to OCAS, it was her first year doing it by herself.

We are asking for the State Board of Education to waive this penalty. We sincerely hope something like this does not happen again and are doing everything we can to keep it from happening. Thank you for your consideration.

Sincerely,

Loren Tackett

Superintendent

[EXTERNAL] letter from Mr. Loren Tackett

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Thu 1/11/2024 1:59 PM

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

 1 attachments (921 KB)

scan_20240111123542.pdf;

Please find the attached letter.

--Kim VanGundy
Darlington School

FY23 OCAS Deadline Penalty - Darlington

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

Tue 1/9/2024 12:50 PM

To:Loran Tackett <ltackett@darlington.k12.ok.us>;KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Dear Superintendent,

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

Department records indicate that Darlington Public School:

- ☐ Did not lock its submission until_____
- ☐ Did not certify its submission until_____
- ☒ Requested to reopen its submission and did not recertify until **December 4, 2023**

Accordingly, State Aid will be reduced by **\$728.32.**

The State Board of Education has the authority to waive this penalty "if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible." 70 O.S. § 5-135.2(B). If you intend to request a waiver, please transmit a formal letter explaining the reason for the delay and the steps taken to prevent this from reoccurring.

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

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

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

FY23 OCAS Review and FY24 OCAS Manual



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

Wed 8/2/2023 3:15 PM

To: Steve Blasingame <steve@ajb-cpas.com>; chad.hance@cacheps.org <chad.hance@cacheps.org>;
Lindsay.Roman@cacheps.org <lindsay.roman@cacheps.org>; rargo@caddoisd.org <rargo@caddoisd.org>; Lee Northcutt
<lnorthcutt@caddoisd.org>; gringle@caddoisd.org <gringle@caddoisd.org>; Shawn Allmon <sallmon@caleraisd.org>; Reginia
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 <jessica.coen@fargo.k12.ok.us>;mjones@fargo.k12.ok.us <mjones@fargo.k12.ok.us>;dperrin@fargo.k12.ok.us
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 <dtrent@flowermound.k12.ok.us>;mwelsh@flowermound.k12.ok.us <mwelsh@flowermound.k12.ok.us>;
 mwelsh@flowermound.k12.ok.us <mwelsh@flowermound.k12.ok.us>;fburgess@forgan.k12.ok.us
 <fburgess@forgan.k12.ok.us>;dmcgill@forgan.k12.ok.us <dmcgill@forgan.k12.ok.us>;tsmalts@forgan.k12.ok.us
 <tsmalts@forgan.k12.ok.us>;nanvf@forgan.k12.ok.us <nanvf@forgan.k12.ok.us>;tjohnson@fcbmustangs.com
 <tjohnson@fcbmustangs.com>;klierle@fcbmustangs.com <klierle@fcbmustangs.com>;tmorgan@fcbmustangs.com
 <tmorgan@fcbmustangs.com>;l_clayton@fortgibsonstigers.org <l_clayton@fortgibsonstigers.org>;s_farmer
 <s_farmer@fortgibsonstigers.org>;stacy.glennie@fortsupply.k12.ok.us <stacy.glennie@fortsupply.k12.ok.us>;
 slowden@fortsupply.k12.ok.us <slowden@fortsupply.k12.ok.us>;supt@forttowson.k12.ok.us <supt@forttowson.k12.ok.us>;
 jhewett@bhgaudit.com <jhewett@bhgaudit.com>;jjudson@forttowson.k12.ok.us <jjudson@forttowson.k12.ok.us>;
 bbutler@foxps.k12.ok.us <bbutler@foxps.k12.ok.us>;aschier@foxps.k12.ok.us <aschier@foxps.k12.ok.us>;
 mwilliams@foxps.k12.ok.us <mwilliams@foxps.k12.ok.us>;rcarter@foyil.k12.ok.us <rcarter@foyil.k12.ok.us>;
 twsnyder@foyil.k12.ok.us <twsnyder@foyil.k12.ok.us>;nspence@foyil.k12.ok.us <nspence@foyil.k12.ok.us>;
 john.amyx@bancfirst.bank <john.amyx@bancfirst.bank>;jnuncio@frederickbombers.net <jnuncio@frederickbombers.net>;
 svanderburg@frederickbombers.net <svanderburg@frederickbombers.net>;Freida Burgess <burgess6803@gmail.com>;
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 <treasurer@woodscounty.net>;nherndon@friend.k12.ok.us <nherndon@friend.k12.ok.us>;jjerman@friend.k12.ok.us
 <jjerman@friend.k12.ok.us>;pittsburg_treasure@yahoo.com <pittsburg_treasure@yahoo.com>;Karielee@frink.k12.ok.us
 <Karielee@frink.k12.ok.us>;rpeckio@frink.k12.ok.us <rpeckio@frink.k12.ok.us>;lauri.kelly@frontierok.com
 <lauri.kelly@frontierok.com>;mindy.linn@frontierok.com <mindy.linn@frontierok.com>

 1 attachments (4 MB)

OCAS Manual.pdf;

Good afternoon,

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

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

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

certifying inaccurate data as finalized.

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

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

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

Respectfully,

Katherine Black

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

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

Darlington (09C070) – The district uploads started on 7/6/2023 with multiple errors. On 9/1/2023 locked and had no errors. The FY23 OCAS Data Review was completed, and the email was sent with errors found and the OCAS Data was unlocked on 9/25/2023 to make corrections. The OCAS Data was locked and certified by the Superintendent on 10/2/2023. The district was sent an email with follow up questions on 10/18/2023. The OCAS Data was unlocked on 10/25/2023 to make corrections to OCAS to match the EON. On 10/31/2023, a follow up email was sent to Darlington. The district's locked data for the EON Review on 11/9/2023. On 11/29/2023, the OCAS Data review and EON Review email was sent to Darlington. The OCAS Data was unlocked and locked on 12/1/2023 by Kim Vangundy of Darlington. Darlington uploaded expenditure 21 times and revenue 12 times before locking their data.

From: Kelly Freeman
Sent: Wednesday, September 27, 2023 10:35 AM
To: kdudley@sbcglobal.net; dn Newman@cavesprings.k12.ok.us;
 cdthompson@cavesprings.k12.ok.us; cdthompson@cavesprings.k12.ok.us;
 jlhobbs@sbcglobal.net; ascott@dahlongah.org; hjcobb@sbcglobal.net;
 scain@dahlongah.org; seubanks@maryetta.org; dbrown@maryetta.org;
 seubanks@maryetta.org; lmeans@maryetta.org; rjackson@peavinepanthers.net;
 tkimble@peavinepanthers.net; rjackson@peavinepanthers.net;
 along@peavinepanthers.net; rjackson@peavinepanthers.net; kdudley@sbcglobal.net;
 tlchritie@rockymtn.k12.ok.us; ehopkins@rockymtn.k12.ok.us;
 clatta@rockymtn.k12.ok.us; aketcher@rockymtn.k12.ok.us; tchristie@stilwellk12.org;
 sdavis@stilwellk12.org; tchristie@stilwellk12.org; ggilstrap@stilwellk12.org;
 kdudley@sbcglobal.net; cbiswell@wattsschool.com; hjcobb@sbcglobal.net;
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 kristi.smith@zionjets.com; misty.nelson@zionjets.com; clayton.yeager@zionjets.com;
 steve@ajb-cpas.com; tgranados@burlingtonschool.com;
 tgranados@burlingtonschool.com; brousey@burlingtonschool.com;
 sanborna@CHEROKEE.K12.OK.US; PORTERJ@CHEROKEE.K12.OK.US;
 PORTERJ@CHEROKEE.K12.OK.US; schanbacherb@cherokee.k12.ok.us;
 kmccoy@tlake.k12.ok.us; snichols@tlake.k12.ok.us; snichols@tlake.k12.ok.us;
 kpierce@tlake.k12.ok.us; kperkins@atoka.org; sestep@atoka.org; sbray@atoka.org;
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 rhoover@beaver.k12.ok.us; jbrashears@beaver.k12.ok.us; nanvf@forgan.k12.ok.us;
 dmccgill@forgan.k12.ok.us; nanvf@forgan.k12.ok.us; fburgess@forgan.k12.ok.us;
 tsmalts@forgan.k12.ok.us; devans@turpinps.org; jmartin@turpinps.org;
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 kdepanion@achilleisd.org; rbeene@achilleisd.org; smccorstin@benningtonisd.org;

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rtrent@binger-oney.k12.ok.us; cparsons@apacheps.org; adenton@apacheps.org;
cparsons@apacheps.org; tvail@apacheps.org; steve@ajb-cpas.com;
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m.davis@lookeba.k12.ok.us; ssmith@banner.k12.ok.us; hleibold@banner.k12.ok.us;
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llooper@mapleschool.us; jonhsonb@canadiancounty.org; choood@mapleschool.us;
spencerr@mustangps.org; kellogg@mustangps.org; landesj@mustangps.org;
bradleych@mustangps.org; tammy.kuchera@piedmontschools.org;
sanja.cook@piedmontschools.org; tammy.kuchera@piedmontschools.org;
James.White@piedmontschools.org; James.White@piedmontschools.org;
arnoldj@canadiancounty.org; mkraft@riverside.k12.ok.us; mkraft@riverside.k12.ok.us;
derryberry@riverside.k12.ok.us; steve@ajb-cpas.com; s.straka@unioncity.k12.ok.us;
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ksmart@plainview.k12.ok.us; tjones@plainview.k12.ok.us; tjones@plainview.k12.ok.us;

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kbrown@hulbertriders.net; jchoate@hulbertriders.net; kdudley@sbcglobal.net;
dross@kpscougars.org; dross@kpscougars.org; vwoods@kpscougars.org;
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mhix@lowrey.k12.ok.us; ppinkerton@lowrey.k12.ok.us; cwyse@lowrey.k12.ok.us;
hutchinst@norwood.k12.ok.us; leathermanr@norwood.k12.ok.us;
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jonest@tahlequahschools.org; jlhobbs@sbcglobal.net; rhix@tenkiller.k12.ok.us;
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chunt@woodall.k12.ok.us; chunt@woodall.k12.ok.us; gknight@woodall.k12.ok.us;
mmcintyre@boswellschools.org; keastwood@boswellschools.org;
mmcintyre@boswellschools.org; kedge@boswellschools.org; jhewett@bhgaudit.com;
jHUDSON@forttowson.k12.ok.us; jHUDSON@forttowson.k12.ok.us;
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acctbiz@sbcglobal.net; karen.greeson@littleaxepeps.org; karen.greeson@littleaxepeps.org;
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robertromines@mooreschools.com; dterrell@nobleps.com; VBrady@nobleps.com;
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sbruehl@normanps.org; janiner@normanps.org; brendab@normanps.org;
nickm@normanps.org; terrygay@mooreschools.com; tmappes@robinhill.k12.ok.us;
tmappes@robinhill.k12.ok.us; mbaughman@robinhill.k12.ok.us;
ldepasse@coalgateschools.org; leden@coalgateschools.org;
ldepasse@coalgateschools.org; jward@coalgateschools.org;
mvanderburg@cottonwoodps.org; nisaacs@cottonwoodps.org;
mvanderburg@cottonwoodps.org; jdaniel@cottonwoodps.org;
bweller@tupelo.k12.ok.us; rchamberlain@tupelo.k12.ok.us;
rchamberlain@tupelo.k12.ok.us; kmann@tupelo.k12.ok.us;
penningtonc@bishop.k12.ok.us; kaplanj@bishop.k12.ok.us;
hamptonh@bishop.k12.ok.us; hamptonh@bishop.k12.ok.us

Cc: Pam Honeysuckle; Katherine Black; Krystalen Ibanez; Paula Koch; Elaine Schein
Subject: Deadline reminder - OCTOBER 2nd, 4:30pm

Importance:

High

Good morning,

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

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

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

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

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

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

Respectfully,

Kelly Freeman for Katherine Black

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

Uploaded By: Loren Tackett
Email: LTACKETT@DARLINGTON.K12.OK.US

Upload Date: 12/4/2023 10:36:38 AM

Locked Date	Locked By
12/1/2023 5:30:03 PM	Loren Tackett
12/1/2023 5:30:03 PM	Loren Tackett
12/1/2023 3:03:48 PM	Loren Tackett
12/1/2023 3:03:48 PM	Loren Tackett
11/9/2023 9:43:23 AM	Loren Tackett
10/2/2023 1:41:45 PM	Loren Tackett
9/1/2023 9:56:09 AM	Loren Tackett

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

No Function 4200 or 4600 totals found in fund 11

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

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

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

OCAS DETAILS			SPR DETAILS		
09 CANADIAN					
C070	DARLINGTON	Enc: \$0.00 Warrants: \$57,000.00			
110 Regular Certified Salaries	\$45,000.00	161544: TACKETT, LOREN			\$64,509.00
170 Stipends - Certified	\$12,000.00	115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	110 Base Salary		\$45,000.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	213 Fringe Hlth & Acc Ins-CP		\$7,509.00
		115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	170 Stipends		\$12,000.00

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

2023	11	332	\$.00	\$22,625.84	-\$22,625.84
2023	11	762	\$31,834.30	\$.00	\$31,834.30
2023	22	000	-\$130,234.09	\$181,579.21	-\$311,813.30
2023	22	385	-\$22,849.47	\$852.58	-\$23,702.05
2023	22	759	\$16,365.57	\$.00	\$16,365.57
2023	22	760	\$140,023.55	\$.00	\$140,023.55
2023	22	763	\$235,293.35	\$11,210.31	\$224,083.04
2023	22	764	\$136,580.14	\$170,279.20	-\$33,699.06
2023	22	766	\$33,884.18	\$67,768.36	-\$33,884.18

10. Impact Aid Expenditure and Revenue Comparison (Project Codes 591,592, and 593)

Revenue			Expenditures		
Project Code	Resource Code	Total Rev	Project Code Exp	Total Exp	Balance
591	4130	\$1,316,247.00	591	\$10,000.00	
591	6110	\$728,406.00			
592		\$0.00		\$0.00	
593		\$0.00			

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

Project Code	Total Rev	Total Exp	Balance
561	\$0.00	38,254.92	
563	\$0.00	0.00	
564	\$0.00	0.00	

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

Elaine Schein (SDEAdmin)

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Darlington District OCAS Page

 Darlington 2023 ▼ [Change Year](#) 09 C070 [Go](#)

Current Fiscal Year: 2023 · Current Year Selected: 2023 · County: 09 · District: C070

Certified. Click to show more...


[Expenditure Upload](#)
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[Per Cap Expenditure](#)
[Audit](#)
[Coop](#)
[Risk Assessment](#)


Upload Expenditure File:

[Upload Expense File](#)

Last Expenditure Upload: 12/1/2023 5:28:08 PM

Loren Tackett

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

Status: Certified By Superintendent

Locked by **Loren Tackett** on **12/1/2023**Certified by **Katherine Black** on **12/4/2023**Certified by Loren Tackett **Loren Tackett** on **12/4/2023**

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

[View](#)[Errors](#)[Grouped](#)[By](#)[Count](#)
Congratulations. Your data has passed the edit checks within OCAS and is now ready to be locked

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



Expenditure totals

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

Fund	Encumbered	Warrants	Enc + Warrants	Outlays	Total Expended
11	\$0.00	+ \$3,036,245.02	= \$3,036,245.02	- \$0.00	= \$3,036,245.02
21	\$0.00	+ \$180,363.98	= \$180,363.98	- \$0.00	= \$180,363.98
22	\$0.00	+ \$431,689.66	= \$431,689.66	- \$150,000.00	= \$281,689.66
60	\$0.00	+ \$13,812.07	= \$13,812.07	- \$0.00	= \$13,812.07
TOTAL	\$0.00	+ \$3,662,110.73	= \$3,662,110.73	- \$150,000.00	= \$3,512,110.73



Expenditure upload history

Upload Date	Uploaded By	Errors Existed	Error Count
7/6/2023 9:40:19 AM	Loren Tackett	True	7
8/18/2023 12:56:26 PM	Loren Tackett	True	12
8/30/2023 11:09:19 AM	Barbara Johnson	True	14
8/30/2023 11:22:44 AM	Barbara Johnson	True	13
8/30/2023 3:04:29 PM	Barbara Johnson	True	14
8/30/2023 3:13:24 PM	Barbara Johnson	True	11
8/31/2023 10:46:50 AM	Loren Tackett	True	22
8/31/2023 7:24:28 PM	Loren Tackett	True	1
8/31/2023 11:49:34 PM	Loren Tackett	True	2
9/1/2023 9:55:23 AM	Loren Tackett	False	0

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

Elaine Schein (SDEAdmin)

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Darlington District OCAS Page

Darlington 2023 [Change Year](#) 09 C070 [Go](#)

Current Fiscal Year: 2023 · Current Year Selected: 2023 · County: 09 · District: C070

Certified. Click to show more...


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

Upload Revenue File: [Upload Revenue File](#)
Last Revenue Upload: 12/1/2023 4:13:37 PM

Loren Tackett

[Reprocess Latest Revenue File](#)[View Latest Upload Records](#)**Status:** Certified By SuperintendentLocked by **Loren Tackett** on **12/1/2023**Certified by **Katherine Black** on **12/4/2023**Certified by Loren Tackett **Loren Tackett** on **12/4/2023**

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

[View](#)[Errors](#)[Grouped](#)[By](#)[Count](#)
Congratulations. Your data has passed the edit checks within OCAS and is now ready to be locked

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

**Revenue totals**

Fund	Actually Collected
11	\$6,310,943.21
21	\$1,747,047.12
22	\$409,063.23
60	\$10,028.68
86	\$3,250.66
TOTAL	\$8,480,332.90

**Revenue upload history**

Upload Date	Uploaded By	Errors Existed	Error Count
8/30/2023 10:22:14 AM	Barbara Johnson	True	12
8/30/2023 11:03:36 AM	Barbara Johnson	True	5
8/30/2023 11:21:37 AM	Barbara Johnson	True	5
8/30/2023 3:06:22 PM	Barbara Johnson	True	3
8/30/2023 3:20:05 PM	Barbara Johnson	False	0
8/31/2023 7:25:57 PM	Loren Tackett	False	0
8/31/2023 11:50:05 PM	Loren Tackett	False	0
10/2/2023 10:26:38 AM	Loren Tackett	False	0
10/2/2023 1:41:36 PM	Loren Tackett	False	0

RE: [EXTERNAL] OCAS data

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

Wed 7/5/2023 10:34 AM

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

Pam,

I received this email from Kim Vangundy at Darlington regarding the upload of the data. Kim Vangundy is having trouble loading data to OCAS. Don't know what to tell her. Could you give me some advice.

Thanks,

Elaine

From: KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Sent: Wednesday, July 5, 2023 10:07 AM

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

Subject: [EXTERNAL] OCAS data

I have uploaded at least 3 times and now it's not showing an upload. What do I need to be doing differently? This is my first time doing OCAS by myself.

--

Kim VanGundy
Darlington School
405-262-0137

Re: [EXTERNAL] OCAS data

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Wed 7/5/2023 11:40 AM

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

I've spoken with Barbara and we're both having the same issue as our last uploads aren't showing up on the district page. It shows no files have been uploaded and there are no reports to see. I believe the issue is on the SDE end.

Kim VanGundy

On Wed, Jul 5, 2023 at 11:16 AM Elaine Schein <Elaine.Schein@sde.ok.gov> wrote:

Please call your vendor and ask them how to upload your data or call Barbara Johnson to see if she can help you upload your data to the OCAS because she should know the process for your district.

From: KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Sent: Wednesday, July 5, 2023 10:07 AM

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

Subject: [EXTERNAL] OCAS data

I have uploaded at least 3 times and now it's not showing an upload. What do I need to be doing differently? This is my first time doing OCAS by myself.

--

Kim VanGundy

Darlington School

405-262-0137

--

Kim VanGundy

[EXTERNAL] negatives on revenue report and other questions.

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Wed 8/30/2023 4:33 PM

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

I'm trying to get our OCAS error report under control and i'm not sure what to do about the 2 negative amounts on the revenue report.

Also, i have some errors that shouldn't be errors with project codes 331 & 332, both have the correct object codes so I'm not sure why they are coming up errors. Please advise.

--

Kim VanGundy
Darlington School
405-262-0137

OCAS Deadline Reminders

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

Thu 8/31/2023 9:28 AM

To:KIM VANGUNDY <kvangundy@darlington.k12.ok.us>;Loran Tackett <ltackett@darlington.k12.ok.us>

The following information is being sent to you as a reminder for the **September 1** deadline. As of this morning your district has not uploaded and locked your FY23 revenue and expenditure data. Districts have until the end of the day (4:30 pm) on **September 1** to upload and lock their FY23 final revenue and expenditures data. You can submit your financial data through the Oklahoma Cost Accounting System (OCAS) on [Single Sign-On](#).

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

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

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

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

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

Respectfully,

Elaine V. Schein

Financial Specialist in the Office of Financial Accounting/OCAS

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 521-3197

elaine.schein@sde.ok.gov



FY23 OCAS Data Review - Darlington (09C070)

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

Mon 9/25/2023 9:22 PM

To: Loran Tackett <ltackett@darlington.k12.ok.us>; KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

 6 attachments (819 KB)

AdministrativeCostDetails.pdf; DistrictFederalDeterminationLetter.pdf; MaintenanceOfEffortADACheckPage.pdf; MaintOfEffortForSpecialEd_District.pdf; DistrictExcessCost2018 - ReportsPassThrough.aspx.pdf; OCAS_SPR_Comparison_by_DistrictJobClass.pdf;

I just finished reviewing your District's FY23 OCAS data. Below are some corrections that need to be made or questions that will need to be answered.

Response needed:

Please respond to this email for documentation purposes by copying and pasting only the original email with the questions that need a response from you and sending a return email once you have made corrections and locked your data.

- **Reminder - Estimate of Needs Due - Deadline: October 1**

The EONs must 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 FY24 presented in the EON should match the FY23 OCAS data.

- **Reminder - Audit Deadline:**

According to your FY21 OCAS expenditure data, your district expended \$ 570,893.20 in federal funds. Therefore, your audit is due to this office on or before April 30, 2023. Failure to meet this deadline will cause federal/state funds to be withheld until the audit is received.

- **OCAS/SPR Comparison by District Job Class Report.**

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

- **The ending Fund Balance from the FY 22 Carryover balances does not match the beginning balance under Source Code 6110 per Project Code and Program Code.**

The FY23 Beginning fund balance does not match the District's FY22 Ending fund balance under Source Code (6110). Please see the FY22 Carryover Balances Report, attached. Please review the carryover balances and make corrections to Fund 22 - Project & 764, Fund 41 & Fund 60 Project 800. The district's 6110 data should look the same as the cash forward balances from the FY22 Carryover Balance Report.

22	000		\$16,126.61	\$146,360.70	(\$130,234.09)
22	385	700	\$852.58	\$25,471.03	(\$24,618.45)
22	759	700	\$9,857.56	\$9,857.56	\$0.00
22	760	700	\$139,395.55	\$0.00	\$139,395.55
22	763	700	\$65,687.50	\$0.00	\$65,687.50
22	764	700	\$85,139.60	\$0.00	\$85,139.60
22	766	700	\$33,884.18	\$0.00	\$33,884.18
Total CHILD NUTRITION PROG Carryover					\$169,254.29
60	000		\$11,897.68	\$1,869.00	\$10,028.68
Total SCHOOL ACTIVITY FNDS Carryover					\$10,028.68

Edit	22	764	6110	700	105	0.00	170279.20
Edit	22	766	6110	700	105	0.00	33884.14
Edit	41	000	6110	000	050	0.00	143132.67
Edit	60	000	6110	000	105	0.00	10028.68
Edit	60	800	6110	800	105	0.00	10028.68

Does the FY22 Beginning Fund Balance match the FY21 Ending Fund Balance. This information is from the prior year's District Check Report compared to current year's revenue report.

Fund Code	FY22 Revenue	FY22 Expenditure	Ending Fund Balance	FY23 Beginning Fund Balance (SOR 6110)	Difference
11	\$5,977,447.59	\$3,231,028.20	\$2,746,419.39	\$2,746,419.39	-
21	\$1,432,199.67	\$453,421.84	\$978,777.83	\$978,777.83	-
22	\$350,943.58	\$181,689.29	\$169,254.29	\$254,393.85	(\$85,139.56)
41	-	-	-	\$143,132.67	(\$143,132.67)
60	\$11,897.68	\$1,869.00	\$10,028.68	\$20,057.36	(\$10,028.68)
86	\$3,250.66	-	\$3,250.66	\$3,250.66	-

- **Child Nutrition:**

The Expenditures under the Project Code 385 exceed the revenue recorded under this Project Code. Expenditures cannot exceed revenue. Project Code 766 is an exception to this rule.

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	000	\$150,000.00	\$121,077.31	\$28,922.69
2023	11	332	\$0.00	\$461.68	-\$461.68
2023	11	335	\$0.00	\$22,164.16	-\$22,164.16
2023	11	762	\$31,834.30	\$0.00	\$31,834.30
2023	22	000	-\$130,234.09	\$181,579.21	-\$311,813.30
2023	22	385	-\$22,849.47	\$852.58	-\$23,702.05
2023	22	759	\$16,365.57	\$0.00	\$16,365.57
2023	22	760	\$140,023.55	\$0.00	\$140,023.55

- **Federal Projects:**

The expenditure data uploaded does not balance with what was claimed through federal programs. 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 FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of the audit.

FY23 SEFA Comparison				Date 9/25/2023	
District Name: Darlington County/District: 09C070					
Description	CFDA #	Project	Total OCAS Exp	GMS	Difference
				Expenditures	OCAS Expenditures + IDC - GMS Expend
U.S. Department of Education					
Title 1, Part A, Basic Program	84.01	511	\$ 106,743.42	\$ 106,743.42	\$ -
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$ 35,770.16	\$ 38,622.36	\$ (2,852.20)
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	\$ 11,946.46	\$ 11,946.46	\$ -
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$ 977.14	\$ 977.14	\$ -
American Rescue Plan (ARP ESSER III) - IDEA B Preschool	84.027X	643	\$ 677.83	\$ 677.83	\$ -
American Rescue Plan (ARP ESSER) Counselor Grant	84.425U	722	\$ 29,548.16	\$ 29,548.16	\$ -
CRRSA ESSERF II/CARES Act	84.425D	793	\$ 193.48	\$ 193.48	\$ -
American Rescue Plan (ESSER III)	84.425U	795	\$ 155,368.74	\$ 158,371.00	\$ (3,002.26)
Total:			\$570,893.20	\$ 347,079.85	\$ 223,813.35

- **Please review these REPORTS:**

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

- **MOE: Special Ed**

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

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. If the district uploads new information this report will be repopulated.

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. If the district uploads new information this report will be

repopulated. **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"**. If the district uploads new information this report will be repopulated. **I need a response saying the district has reviewed it and it is correct and accurate.**

If you have any questions about any of the items above, do not hesitate to call me at [\(405\) -521-3197](tel:405-521-3197). I have unlocked your data so that corrections can be made.

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

Respectfully,

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



FY23-OCAS Data Review Update on the 6110's - Darlington (09C070)

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

Sat 9/30/2023 10:04 AM

To: KIM VANGUNDY <kvangundy@darlington.k12.ok.us>; Loran Tackett <ltackett@darlington.k12.ok.us>

📎 1 attachments (69 KB)

Darlington (09C070)- FY23-Carryover Balances -6110.pdf;

I have reviewed your data and I noticed that FY22 Carryover Balance Report in Funds 22 in Project 764 has an ending balance coming forward as \$85,139.60 not the amount that showing on the district's 6110 Revenue data of \$170,279.20. Also, Fund 41 is listed in the 6110's revenue data and there is no Fund 41 on the FY22 Carryover Balance Report. Please make corrections in respect to the FY22 Carryover Balance Report. I have attached a copy of the report.

Please copy and paste my original email for reference on the completion to the FY23 OCAS Data Review by answering the questions written in my email. I appreciate your assistance in doing this for me.

I will complete my review once the corrections are made. Thank you for your time on this procedure.

Respectfully,

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



[EXTERNAL] OCAS data

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Mon 10/2/2023 1:42 PM

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

Darlington is locked

--

Kim VanGundy

FY23-OCAS Data Review Completed-Darlington (09C0

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

Mon 10/2/2023 2:31 PM

To:Loran Tackett <ltackett@darlington.k12.ok.us>;KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

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

From October 1 through December 1 if the district needs to change any of the data, must send an email requesting that the previously certified data be uncertified.

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

If, for some reason, the district needs to update the OCAS data, **on October 9, 2023**, please email **Katherine Black** at the email address: **Katherine.Black@sde.ok.gov** to request to make these changes. No changes can be made by the District or the SDE **after December 1, 2023**. The district financial information will be posted on the **SDE Transparency Site**.

Respectfully,

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



Re: Estimate of Needs

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

Mon 10/2/2023 9:19 AM

To: Loren Tackett <ltackett@darlington.k12.ok.us>

Loren,

Yes, you will not meet the deadline requirements of Oct 2, 2023, this year. Please submit them as soon as possible.

Respectfully,

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



From: Loren Tackett <ltackett@darlington.k12.ok.us>

Sent: Monday, October 2, 2023 8:08 AM

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

Subject: [EXTERNAL] Estimate of Needs

We did not get our Estimate of Needs until late September. Our Board meeting is Oct. 3rd to get signatures. Please message or call me if that is going to be a problem. Any suggestions if this is going to be a problem.

Thanks

Loren Tackett, Supt.
Darlington Public School
580-591-6682

Sent from [Mail](#) for Windows

FY24 -EON Missing Signature Pages - Darlington (09C070)

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

Fri 10/6/2023 2:07 PM

To:KIM VANGUNDY <kvangundy@darlington.k12.ok.us>;tackett@darlington.k12.ok.us <tackett@darlington.k12.ok.us>

We have received your Estimate of Needs (EON) for FY24 which contains financial information for FY23. The financial information in the EON was compared to the OCAS data, all the information matches. The district did not include the first three signature pages when uploading the EON. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just have the local Board signatures. The EON is not considered as received without this information.

Please upload the copies of the first three signature pages in pdf format to the EON Tab as soon as possible

Respectfully,

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



[EXTERNAL] Re: FY24 -EON Missing Signature Pages - Darlington (09C070)

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Fri 10/6/2023 2:35 PM

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

Cc:tackett@darlington.k12.ok.us <tackett@darlington.k12.ok.us>

 1 attachments (6 KB)

Outlook-0w2jkiav.png;

Will do, thank you.

On Fri, Oct 6, 2023 at 2:07 PM Elaine Schein <Elaine.Schein@sde.ok.gov> wrote:

We have received your Estimate of Needs (EON) for FY24 which contains financial information for FY23. The financial information in the EON was compared to the OCAS data, all the information matches. The district did not include the first three signature pages when uploading the EON. The signature pages will need to be uploaded as a pdf. We do not need the Excise Board signatures, just have the local Board signatures. The EON is not considered as received without this information.

Please upload the copies of the first three signature pages in pdf format to the EON Tab as soon as possible

Respectfully,

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

--

Kim VanGundy

FY23-OCAS Data Review follow-up Questions - Darlington (09C070)

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

Wed 10/18/2023 1:34 PM

To: KIM VANGUNDY <kvangundy@darlington.k12.ok.us>; ltackett@darlington.k12.ok.us <ltackett@darlington.k12.ok.us>

During the FY23 OCAS Data Review, there is an issue with the 6110's, in Fund 21 & 22 that requires further attention by the district and there were issues with OCAS vs. SPR Comparison report and Federal Determination Letter vs. GMS report that required further attention by the district. Due to the fact that the OCAS data has been certified by the Superintendent. The Superintendent must send an email requesting the OCAS Data be unlocked to Katherine Black, email address: katherine.black@sde.ok.gov.

1. The Carry forward balances in the Child nutrition is not correct which leaves a difference of \$316,639.86 and the Building Fund is over by \$143,132.67 on the District Review Report, #6. Please review the images below and make the corrections necessary to ensure that the Ending Fund Balance is the same as the FY23 Beginning Fund Balance in the 6110's in the Child Nutrition fund and the Building Fund.

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

All Total Balances have a Beginning balance

Does the FY23 Beginning Fund Balance match the FY22 Ending Fund Balance. This information is from the prior year's District Check Report compared to current year's revenue report.

Fund Code	FY22 Revenue	FY22 Expenditure	Ending Fund Balance	FY23 Beginning Fund Balance (SOR 6110)	Difference
11	\$5,977,447.59	\$3,231,028.20	\$2,746,419.39	\$2,746,419.39	-
21	\$1,432,199.67	\$453,421.84	\$978,777.83	\$1,121,910.50	(\$143,132.67)
22	\$350,943.58	\$181,689.29	\$169,254.29	\$485,894.15	(\$316,639.86)
60	\$11,897.68	\$1,869.00	\$10,028.68	\$10,028.68	-
86	\$3,250.66	-	\$3,250.66	\$3,250.66	-

Please look at the 6110's in your data. You have multiple entries for the same amount in Fund 22 and Fund 21. This is the reason why you are not balancing in these funds. Please make sure you correct these entries, so I can complete the FY23 OCAS Data Review for your district.

Edit	21	000	6110	000	105	0.00	528777.83
Edit	21	000	6110	000	050	0.00	143132.67
Edit	21	591	6110	000	105	0.00	450000.00
Edit	22	000	6110	700	105	0.00	-130234.09
Edit	22	000	6110	700	105	0.00	61221.10
Edit	22	355	6110	700	105	0.00	-24618.45
Edit	22	760	6110	700	105	0.00	130395.55
Edit	22	763	6110	700	105	0.00	65687.50
Edit	22	764	6110	700	105	0.00	85139.60
Edit	22	764	6110	700	105	0.00	85139.60
Edit	22	764	6110	700	105	0.00	170279.20
Edit	22	765	6110	700	105	0.00	33084.14

2. Federal Projects:

The expenditure data uploaded does not balance with what was claimed through federal programs. Please make corrections or provide information on the reason for the difference. 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 FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of the audit.

FY23 SEFA Comparison				Date 9/25/2023	
District Name: Darlington County/District: 09C070					
Description	CFDA #	Project	Total OCAS Exp	GMS Expenditures	Difference OCAS Expenditures + IDC - GMS Expend
U.S. Department of Education					
Title 1, Part A, Basic Program	84.01	511	\$ 106,743.42	\$ 106,743.42	\$ -
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$ 35,770.16	\$ 38,622.36	\$ (2,852.20)
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027X	628	\$ 11,946.46	\$ 11,946.46	\$ -
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$ 977.14	\$ 977.14	\$ -
American Rescue Plan (ARP ESSER III) - IDEA B Preschool	84.027X	643	\$ 677.83	\$ 677.83	\$ -
American Rescue Plan (ARP ESSER) Counselor Grant	84.425U	722	\$ 29,548.16	\$ 29,548.16	\$ -
CRRSA ESSERF II/CARES Act	84.425D	793	\$ 193.48	\$ 193.48	\$ -
American Rescue Plan (ESSER III)	84.425U	795	\$ 155,368.74	\$ 158,371.00	\$ (3,002.26)

If you have any questions, please contact me.

Respectfully,

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



[EXTERNAL] Re: FY23-OCAS Data Review follow-up Questions - Darlington (09C070)

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Tue 10/24/2023 11:29 AM

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

Elaine,

I'm out with the flu and hope to return to the office on Thursday. I will ask Mr Tackett to email Katherine to get this opened and will work on it as soon as I can

Kim VanGundy

On Wed, Oct 18, 2023 at 1:34 PM Elaine Schein <Elaine.Schein@sde.ok.gov> wrote:

During the FY23 OCAS Data Review, there is an issue with the 6110's, in Fund 21 & 22 that requires further attention by the district and there were issues with OCAS vs. SPR Comparison report and Federal Determination Letter vs. GMS report that required further attention by the district. Due to the fact that the OCAS data has been certified by the Superintendent. The Superintendent must send an email requesting the OCAS Data be unlocked to Katherine Black, email address: katherine.black@sde.ok.gov.

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American Rescue Plan (ESSER III)	84.425U	795	\$ 155,368.74	\$ 158,371.00	\$ (3,002.26)

If you have any questions, please contact me.

Respectfully,

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



Re: OCAS DATA

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

Wed 10/25/2023 1:32 PM

To: Loran Tackett <ltackett@darlington.k12.ok.us>

Your data is unlocked, please email when you have locked your data.

Respectfully,

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



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

Sent: Wednesday, October 25, 2023 12:01 PM

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

Subject: OCAS DATA

please see the request below and respond to the district.

Katherine Black

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

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

From: LOREN TACKETT <ltackett@darlington.k12.ok.us>

Sent: Wednesday, October 25, 2023 11:44 AM

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

Subject: [EXTERNAL] OCAS DATA

Please reopen the OCAS data for Darlington School.

Sincerely

Loren Tackett

FY24-EON Review - Darlington (09C070)

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

Tue 10/31/2023 10:10 AM

To:KIM VANGUNDY <kvangundy@darlington.k12.ok.us>;ltackett@darlington.k12.ok.us <ltackett@darlington.k12.ok.us>

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

District Name:	Darlington		
County/District	09C070		
General (11)	OCAS	EON	Difference between OCAS and EON
FY22 Ending Fund Balance	\$2,746,419.39	\$-	
Begin (6110-Dist Rev Rpt)	\$2,746,419.39	\$2,687,192.07	\$59,227.32
Lapsed (6130-Dist Rev Rpt)		\$9,502.00	\$(9,502.00)
Estopped (6140-Dist Rev Rpt)		\$3,634.33	\$(3,634.33)
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$3,401,387.49	\$3,586,216.50	\$(34,829.01)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)	\$150,000.00		
Warrants	\$3,036,245.02	\$3,003,757.97	\$32,487.05
Encumbrance			\$-
End	\$3,261,561.86	\$3,282,786.93	\$(21,225.07)
Building (21)			
FY22 Ending Fund Balance	\$1,121,910.50	\$-	
Begin (6110-Dist Rev Rpt)	\$1,121,910.50	\$860,931.51	\$260,978.99
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$768,269.29	\$768,269.29	\$-
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$180,363.98	\$180,363.98	\$-
Encumbrance			\$-
End	\$1,709,815.81	\$1,448,836.82	\$260,978.99
Child Nutrition (22)			
FY22 Ending Fund Balance	\$485,894.15	\$-	

Begin (6110-Dist Rev Rpt)	\$485,894.15	\$191,910.49	\$293,983.66
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$239,808.94	\$252,908.46	\$(13,099.52)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$346,550.06	\$346,060.42	\$489.64
Encumbrance			\$-
End	\$379,153.03	\$98,758.53	\$280,394.50
Activity Fund (60)			
FY22 Ending Fund Balance	\$10,028.68	\$-	
Begin (6110-Dist Rev Rpt)	\$10,028.68	\$20,057.36	\$(10,028.68)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)			\$-
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$13,812.07	\$-	\$13,812.07
Encumbrance			\$-
End	\$(3,783.39)	\$20,057.36	\$(23,840.75)

If you have questions, please contact me.

Respectfully,

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



[EXTERNAL] differences in federal amounts

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Thu 11/9/2023 2:10 PM

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

as for the 795 fund - the only difference i show is the \$220 we mistakenly put on the expenditure file twice and was paid twice. i paid it back in August and got it straightened out with the SDE. That should show \$158077.06. I can't find anywhere that it's showing the other amount that is coming up on the letter from OCAS on SSO.

As for the 631 fund, I'm showing a difference of \$2852.20 and i can't figure it out. I do see that one payment was made twice for one receipt. I'll get that figured out but that was only \$1262.80 I have contacted Carole Tomlin to get this corrected.

--

Kim VanGundy
Darlington School
405-262-0137

[EXTERNAL] Re: FY23-OCAS Data Review & FY24-EON Review Issues - Darlington
(09C070)

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Wed 11/29/2023 12:57 PM

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

Elaine - The OCAS data is locked again. it should be ready to go.

as for the federal projects.

i had to repay \$220 in the ESSER III 795 which should have balanced those funds. i don't see a reason why they aren't matching.

i have to repay \$2852.20 and the check is to be written after our next board meeting. Those should be balanced at that time. i don't know how long it takes for the checks to get into the system.

On Wed, Nov 29, 2023 at 12:46 PM Elaine Schein <Elaine.Schein@sde.ok.gov> wrote:

Please review the following issues found during the FY24 EON Review and the FY23 OCAS Review by Thursday, November 30, 2023, at 1:00PM. On December 1, 2023, the OCAS Data will be archived, and no changes can be made to the data. The OCAS data must be locked and certified by the Superintendent by November 30, 2023. Please ensure that you data is corrected by the date mention in this email. If you have any questions, please contact me immediately.

FY24 EON Review Issue:

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

District Name:	Darlington		
County/District	09C070		
General (11)	OCAS	EON	Difference between OCAS and EON
FY22 Ending Fund Balance	\$2,759,555.72	\$(13,136.33)	
Begin (6110-Dist Rev Rpt)	\$2,746,419.39	\$2,687,192.07	\$59,227.32
Lapsed (6130-Dist Rev Rpt)	\$9,502.00	\$9,502.00	\$-
Estopped (6140-Dist Rev Rpt)	\$3,634.33	\$3,634.33	\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$3,401,387.49	\$3,586,216.50	\$(34,829.01)
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5120-5190 (FY23 Dist Check Rpt)	\$150,000.00		
Warrants	\$3,036,245.02	\$3,003,757.97	\$32,487.05
Encumbrance			\$-
End	\$3,274,698.19	\$3,282,786.93	\$(8,088.74)
Building (21)			
FY22 Ending Fund Balance	\$978,777.83	\$-	
Begin (6110-Dist Rev Rpt)	\$978,777.83	\$860,931.51	\$117,846.32
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$768,269.29	\$768,269.29	\$-
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$180,363.98	\$180,363.98	\$-
Encumbrance			\$-
End	\$1,566,683.14	\$1,448,836.82	\$117,846.32
Child Nutrition (22)			
FY22 Ending Fund Balance	\$169,254.29	\$-	
Begin (6110-Dist Rev Rpt)	\$169,254.29	\$191,910.49	\$(22,656.20)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
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New Revenue (FY23 Dist Check Rpt)	\$239,808.94	\$252,908.46	\$(13,099.52)
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5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$346,550.06	\$346,060.42	\$489.64
Encumbrance			\$-
End	\$62,513.17	\$98,758.53	\$(36,245.36)
Activity Fund (60)			
FY22 Ending Fund Balance	\$10,028.68	\$-	
Begin (6110-Dist Rev Rpt)	\$10,028.68	\$20,057.36	\$(10,028.68)
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Kim VanGundy

[EXTERNAL] Re: FY23-OCAS Data Review & FY24-EON Review Issues - Darlington
(09C070)

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Thu 11/30/2023 9:37 AM

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

Can you let me know if those items were corrected on my latest upload yesterday?

On Wed, Nov 29, 2023 at 12:46 PM Elaine Schein <Elaine.Schein@sde.ok.gov> wrote:

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FY22 Ending Fund Balance	\$2,759,555.72	\$(13,136.33)	
Begin (6110-Dist Rev Rpt)	\$2,746,419.39	\$2,687,192.07	\$59,227.32
Lapsed (6130-Dist Rev Rpt)	\$9,502.00	\$9,502.00	\$-
Estopped (6140-Dist Rev Rpt)	\$3,634.33	\$3,634.33	\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$3,401,387.49	\$3,586,216.50	\$(34,829.01)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)	\$150,000.00		
Warrants	\$3,036,245.02	\$3,003,757.97	\$32,487.05
Encumbrance			\$-
End	\$3,274,698.19	\$3,282,786.93	\$(8,088.74)
Building (21)			
FY22 Ending Fund Balance	\$978,777.83	\$-	

Begin (6110-Dist Rev Rpt)	\$978,777.83	\$860,931.51	\$117,846.32
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$768,269.29	\$768,269.29	\$-
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$180,363.98	\$180,363.98	\$-
Encumbrance			\$-
End	\$1,566,683.14	\$1,448,836.82	\$117,846.32
Child Nutrition (22)			
FY22 Ending Fund Balance	\$169,254.29	\$-	
Begin (6110-Dist Rev Rpt)	\$169,254.29	\$191,910.49	\$(22,656.20)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$239,808.94	\$252,908.46	\$(13,099.52)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$346,550.06	\$346,060.42	\$489.64
Encumbrance			\$-
End	\$62,513.17	\$98,758.53	\$(36,245.36)
Activity Fund (60)			
FY22 Ending Fund Balance	\$10,028.68	\$-	
Begin (6110-Dist Rev Rpt)	\$10,028.68	\$20,057.36	\$(10,028.68)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)			\$-
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$13,812.07	\$-	\$13,812.07
Encumbrance			\$-
End	\$(3,783.39)	\$20,057.36	\$(23,840.75)

FY23-OCAS Data Review Issue:

Federal Projects:

The expenditure data uploaded does not balance with what was claimed through federal programs. Please make corrections or provide information on the reason for the

difference. 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 FY23 audit. This expenditure information should match what is presented on the Schedule of Federal Awards (SEFA) page of the audit.

FY23 SEFA Comparison

Date
9/25/2023

District Name: Darlington					
County/District 09C070					
Description	CFDA #	Project	Total OCAS Exp	GMS	Difference
				Expenditures	OCAS Expenditures + IDC - GMS Expend

U.S. Department of Education

Title 1, Part A, Basic Program	84.01	511	\$106,743.42	\$106,743.42	\$-
Flow Through, P.L. 108-446, IDEA - Part B	84.027	621	\$35,770.16	\$38,622.36	\$(2,852.20)
American Rescue Plan (ARP ESSER III) - IDEA B Flow Through	84.027 X	628	\$11,946.46	\$11,946.46	\$-
Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA - Part B	84.173	641	\$977.14	\$977.14	\$-
American Rescue Plan (ARP ESSER III) - IDEA B Preschool	84.027 X	643	\$677.83	\$677.83	\$-
American Rescue Plan (ARP ESSER) Counselor Grant	84.425 U	722	\$29,548.16	\$29,548.16	\$-
CRRSA ESSERF II/CARES Act	84.425 D	793	\$193.48	\$193.48	\$-
American Rescue Plan (ESSER III)	84.425 U	795	\$155,368.74	\$158,371.00	\$(3,002.26)

Respectfully,

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



--

Kim VanGundy

[EXTERNAL] tried to call you

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Fri 12/1/2023 3:18 PM

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

I see that my data is locked. I tried to call you but couldn't leave a message. I'm about to leave the office but my cell phone number is 405-850-4265

--

Kim VanGundy

Re: [EXTERNAL] tried to call you

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

Fri 12/1/2023 4:06 PM

To:KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Cc:Angie French <afrench@adpcnet.com>

Kim,

On December 2, 2023, the OCAS Data will be archived, and no changes can be made to the data. The OCAS data must be locked after corrections are made, so I can review it. The Superintendent must certify the data by December 1, 2023, at 4:00PM to avoid a penalty and a deficiency on the accreditation that will be assessed to your district. Please ensure that your data is corrected by the date mention in this email. If you have any questions, please contact me immediately.

I reviewed your Balance Comparison with the EON and OCAS. Please review the following highlighted line items in red. The EON data does not match the OCAS data, please make corrections.

General (11)	OCAS	EON	Difference between OCAS and EON
FY22 Ending Fund Balance	\$2,759,555.72	\$(13,136.33)	
Begin (6110-Dist Rev Rpt)	\$2,746,419.39	\$2,687,192.07	\$59,227.32
Lapsed (6130-Dist Rev Rpt)	\$9,502.00	\$9,502.00	\$-
Estopped (6140-Dist Rev Rpt)	\$3,634.33	\$3,634.33	\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$3,401,387.49	\$3,586,216.50	\$(34,829.01)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)	\$150,000.00		
Warrants	\$3,036,245.02	\$3,003,757.97	\$32,487.05
Encumbrance		\$33,514.55	\$(33,514.55)
End	\$3,274,698.19	\$3,249,272.38	\$25,425.81
Building (21)			
FY22 Ending Fund Balance	\$978,777.83	\$-	
Begin (6110-Dist Rev Rpt)	\$978,777.83	\$860,931.51	\$117,846.32
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$768,269.29	\$768,496.98	\$(227.69)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$180,363.98	\$180,363.98	\$-
Encumbrance			\$-
End	\$1,566,683.14	\$1,449,064.51	\$117,618.63

Child Nutrition (22)			
FY22 Ending Fund Balance	\$169,254.29	\$-	
Begin (6110-Dist Rev Rpt)	\$169,254.29	\$191,910.49	\$(22,656.20)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)	\$239,808.94	\$252,908.46	\$(13,099.52)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$346,550.06	\$346,060.42	\$489.64
Encumbrance			\$-
End	\$62,513.17	\$98,758.53	\$(36,245.36)
Activity Fund (60)			
FY22 Ending Fund Balance	\$10,028.68	\$-	
Begin (6110-Dist Rev Rpt)	\$10,028.68	\$20,057.36	\$(10,028.68)
Lapsed (6130-Dist Rev Rpt)			\$-
Estopped (6140-Dist Rev Rpt)			\$-
Intra Transfer (6200- Dist Rev Rpt)			\$-
New Revenue (FY23 Dist Check Rpt)		\$16,640.45	\$(16,640.45)
5111-5113 (FY23 Dist Check Rpt)			
5120-5190 (FY23 Dist Check Rpt)			
Warrants	\$13,812.07	\$-	\$13,812.07
Encumbrance			\$-
End	\$(3,783.39)	\$36,697.81	\$(40,481.20)

Respectfully,

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



From: KIM VANGUNDY <kvangundy@darlington.k12.ok.us>
Sent: Friday, December 1, 2023 3:17 PM
To: Elaine Schein <Elaine.Schein@sde.ok.gov>
Subject: [EXTERNAL] tried to call you

I see that my data is locked. I tried to call you but couldn't leave a message. I'm about to leave the office but my cell phone number is 405-850-4265

--

Kim VanGundy

[EXTERNAL] i'm locked

KIM VANGUNDY <kvangundy@darlington.k12.ok.us>

Fri 12/1/2023 5:31 PM

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

i got it locked again 5:32pm,

--

Kim VanGundy

Darlington Public School FY23 OCAS data

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

Mon 12/4/2023 8:56 AM

To:Loran Tackett <ltackett@darlington.k12.ok.us>

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

Your FY23 OCAS data is ready for you to certify. Please certify your data by 4:00 pm today, December 4, 2023.

Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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