

FY23 OCAS Penalties

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).

****September 1 Deadline -----**

Peavine (01C019) – Started uploading 8/23/23 the district had errors preventing them from locking. It was not until 9/1/23 that the district did not have any errors. The data was not locked until 9/5/2023. Peavine uploaded expenditure 17 times and revenue 7 times before locking their data. District has a first-year superintendent.

Response from the district: Mrs. Long ask me to respond to your email. Our OCAS was submitted late because there were some issues that I was working on with Elaine Shein and our Auditor, Mr. Mike Green to solve. Ms. Shein finally OK'd the report after

Mr. Green assured her that he would take into consideration the issues when he does our audit this year and get them corrected.

Santa Fe South Charter (55G021) – Started uploading on 8/21/23 the district had errors preventing them from locking. It was not until 9/1/2023 that the district did not have any errors. The data was not locked until 9/6/2023. Santa Fe South uploaded expenditures 7 times and revenue 6 times before locking their data.

Response from the district: I am writing this letter to appeal the penalty assessed to SFS Schools due to the fact that we missed the submission deadline as noted. When I inquired with my staff as to what had happened for us to miss the deadline. My Finance Director submitted the following by way of request and documentation.

"Please reconsider the Deadline Penalty. SFS Schools has always been diligent about making reporting deadlines. This is the first time we have missed the due date for this submission. When submitting the data for this cycle, we received a significant number of errors that took several attempts to fix and finalize the data. On September 1st, Maritza Santiago worked with Ms. Pam Honeysuckle until 4:00 pm. The last data submission was at 4:22 pm that day. Ms. Santiago was expecting the data to be free of any errors. Once the data was uploaded, Ms. Santiago couldn't see the errors and was waiting for confirmation from the OSDE to go ahead and lock the data.

Ms. Santiago left the office around 5:00 pm and didn't check her email again until approximately 7:30 pm. That is when she noticed an email (received at 5:23 pm) indicating the data was not locked and there were still some errors. At that time, Ms.

Santiago wasn't able to do much since the supporting documents were at the office. Due to the Labor Day weekend, the next working day was Tuesday, September 5th. That day Ms. Santiago worked with Ms. Honeysuckle almost all day and around 6:00 pm she was able to submit the corrected data. Ms. Honeysuckle sent an email at 7: 10 pm indicating it was OK to lock the data. Ms. Santiago didn't read her email until the next day. The data was locked September 6, 2023."

We do wish to emphasize that this is the first time we have missed such a deadline in our 22 years of submitting data. Further, we have identified and rectified the circumstances that led to this late submission, and we sincerely believe that this will not occur in the future.

Please do not hesitate to contact us if you need any further information or if we can be of assistance as you consider our request.

Oklahoma Youth Academy Charter (55-J001) - Started unloading on 9/1/2023 with errors. It was not until 9/5/2023 that the district did not have any errors. The data was not locked until 9/5/2023. (5 expenditure uploads and 6 revenue uploads before locking)

Response from the district: The district is not requesting a waiver.

**September 30 Deadline (because Sept 30 was on Saturday districts were given until 4:30 pm on October 2 to certify their data.)-----

Bokoshe (401026) - (second year missing September 30 deadline) District has a first-year superintendent. The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 8/07/2023 with errors. It was not until 8/31/2023 that the district did not have any errors. The data was locked on 9/01/2023. Bokoshe uploaded expenditures 6 times and revenue 5 times before locking their data. Bokoshe locked data 1 time and never made any corrections after their first review. Data was certified on 10/3/2023.

Response from the district: I am writing to you in request for a waiver in regard to our reduction in State Aid for failing to certify our OCAS report by Oct. 1. In all honesty, ignorance is the reason for the failure to meet the deadline, I am a first-year superintendent who is working with a new encumbrance clerk. We are both in the learning process of making sure that we meet all deadlines in the appropriate time frame. When I took the position in my district I was placed in a situation where lots of things were seemingly neglected by my predecessor, and we were scrambling to get caught up and still keep our school functioning appropriately. The district suffered a RIF last school year and had a few resignations of teachers in critical positions right near the first day of school, so needless to say I became preoccupied with making sure those positions were adequately staffed and running smoothly and thought that I had submitted the report and just overlooked the October 1 deadline. I did certify the report on October 3 as soon as I had realized that we had failed to certify the report. I can assure you that this year has been a learning curve and that I am gaining more and more traction with each passing day and that issues such as these will not happen in the future. I humbly request that we receive the waiver for the penalty. Thank you for your time and consideration.

Chisholm (241042) – New superintendent. The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. – Started uploading 7-06-23. The district had 68 expenditure errors preventing them from locking. It was initially locked on 7-31-23. It was not locked back until 8/28/23. Chisholm uploaded expenditure 16 times and revenue 5 times before locking their data on 8-28-23. Data was certified on 10/3/2023.

Response from the district: This correspondence is in response to Chisholm Public Schools certifying our OCAS data late. First, I apologize for certifying late. This is an error I take full responsibility for as the superintendent. am new to Chisholm Public Schools and I had numerous questions about the data I inherited. I was working with Ms. Pam Honeysuckle from the SDE to ensure our data was accurate. I received an email from my payroll clerk on October 3 that was sent to my payroll clerk and to the former Superintendent of Chisholm instead of me. The original email was from Ms. Honeysuckle on October 2, 2023, at 3:58 pm stating our OCAS data was correct and ready to certify. This email stated the data needed to be certified on October 2, 2023, by 4:30 pm. Unfortunately, I did not receive this email until October 3, which is the day, I certified the data. I will correct this in the future by ensuring our data is correct well before the deadline. I have already taken steps to ensure that I will receive correspondence through that department as the Superintendent at Chisholm Public Schools. I would like to thank Ms. Honeysuckle for the help she provided in this process. She was very knowledgeable about my OCAS data and extremely helpful throughout this process. I appreciate the SDE for employing a person like Ms. Honeysuckle to help schools get accurate data to the SDE.

Gans (681004) - The district was notified on 9/22/2023 that the FY23 OCAS revenue and expenditures was ready for the superintendent to certify. District has a first-year superintendent. Data was certified on 10/3/2023.

Response from the district: The district is not requesting a waiver.

Hanna (491064) - (second year missing September 30 deadline) District has a first-year superintendent. The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Hanna uploaded expenditures 5 times beginning on 8/17/2023. Revenue files were uploaded 4 times beginning on 8/17/2023. The district uploaded and locked on 8/17/2023 with no errors. The FY23 OCAS Data Review was completed, and the email was sent with errors found and OCAS Data unlocked on 9/6/2023. The OCAS Data was reviewed and certified by Elaine Schein and an email was sent to district on 10/10/2023 to have the superintendent certify the OCAS Data. A Follow up email was sent to district on 10/17/2023 to make corrections on the OCAS Data. The OCAS Data was locked on 10/27/2023 by Angie French. An email was sent to make corrections to OCAS to match the EON on 10/30/2023. Two emails were sent to Angie French with attachments, but no emails were received to unlock the OCAS Data in Elaine Schein's inbox. On 11/30/2023, Daniel Lokey locked OCAS Data. On 12/1/2023, Elaine Schein reviewed, and Daniel Lokey certified the OCAS Data. Data was certified on 10/11/2023.

Response from the district: I would like to submit a waiver request. My encumbrance clerk is new to her job as I am also a first year Superintendent. My clerk was working

with ADPC on collecting and certifying data information. Through the process it had to be reopened and data corrected. Once I was notified that all data was corrected, and I could certify I did so. This unfortunately caused us to certify past the deadline. As this was a new process for me and my encumbrance clerk, we understand the process better now and are making every effort to not allow this to happen again. As Hanna is a very low economic district any penalty would hurt tremendously. Thank you for your time and help on this matter.

Milburn (351029) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 7/17/2023 with errors. It was not until 8/11/2023 that the district did not have any errors. The data was not locked until 8/30/2023. Milburn uploaded expenditures 15 times and revenue 5 times before locking their data. Milburn locked data 3 times and had 3 reviews. Data was certified on 10/3/2023

Response from the district: The district was notified on October 2nd at 2:08pm that corrections had been made and OCAS was ready to be certified. I certified OCAS on October 3rd at 10:36am. In the 11 years that I have been superintendent with the district this is the first year OCAS has not been certified on time. Moving forward, myself and other district personnel will make every effort to ensure that the OCAS is correct and certified on time.

Minco (261002) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 7-08-23 the district did not have any expenditure or revenue errors. It was initially locked on 07-20-2023. Minco uploaded expenditure 4 times and revenue 4 times before locking their data. Data was certified on 10/3/2023

Response from the district: I am writing this letter to inform you that Minco Public Schools did enter the required information by September 30th as required by law. I however did not certify until October 3rd. It was an oversight on my part. I take full responsibility for this, and I assure you that every effort will be made to keep this from happening in the future. I will make sure this is certified by the deadline.

Panola (39C004) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 8/11/2023 with errors. It was not until 8/28/2023 that the district did not have any errors. The data was locked on 8/28/2023. Panola uploaded expenditures 10 times and revenue 6 times before locking their data. Panola locked data 2 times and had 2 reviews. Data was certified on 10/3/2023.

Response from the district: No request was received.

Paoli (251005) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 8-24-23 the district had 19 expenditure errors preventing them from locking. It was initially locked on 10-2-23. Paoli uploaded expenditure 10 times and revenue 3 times before locking their data. Data was certified on 10/3/2023.

Response from the district: I am writing a letter requesting a waiver for the following: 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 (which we did). The submission shall also be certified by the district superintendent or head of charter school no later than September 30. Due to illness and not being at work our data was not certified until Tuesday, October 3, 2023. If you can grant Paoli Public School a waiver, I can assure you that this will not happen again.

Turner (431005) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 8/11/2023 with errors. It was not until 8/30/2023 that the district did not have any errors. The data was locked on 9/1/2023. Turner uploaded expenditures 23 times and revenue 14 times before locking their data. Turner locked data 2 times and had 3 reviews. Data was certified on 10/3/2023.

Response from the district: I have received your email regarding Turner Schools not certifying our OCAS data submission until October 3. I was out of the office on October 2, 2023, with my sick grandson. I do understand I could have certified this data previously, but I am attaching the email thread between Torri, and Miss Ibanez. Torri is new to this position, and this is only her second time to deal with the OCAS corrections and data review. She had tried to correct some of the errors, and she was waiting on Miss Ibanez to help her with the questions she had. I understand that your office is totally slammed at this time of year and more than likely shorthanded. I can assure you that Torri and myself take this very seriously and are trying to get things done on time. I am asking that the State Board grant Turner School an exception to this penalty and I can assure them that everything will be done in my power to prevent this from happening again.

When I became Superintendent of Turner School two and a half years ago, the ladies who had been in this office, one for 39 years and one for 41 years, both retired. The two new girls we hired are doing fantastic but as you know there is so much to learn in these positions. Again, I am asking for the State Boards exception to our penalty. I would be happy to speak to anyone in person about this.

Tuskahoma (64C004) - District has a first-year superintendent. The district started uploading expenditures on 8/24/2023 with a total of 12 uploads. The last expenditures upload was done on 8/30/2023. Revenue files were uploaded beginning on 8/29/23 with the last uploaded being on 9/28/23. Data review was performed on 9/12/23, and a second request for responses was made on 9/20/23, and the district responded requesting data to be opened. No further response was received by the district via email or telephone correspondence. Paula Koch locked the district's data on 10/1/23 and certified. The superintendent certified the data on 10/10/23.

Response from the district: Tuskahoma Public School certified our 2022 – 2023 Oklahoma Cost Accounting System a week before the deadline of Oct. 1st. It was sent back to make some changes right before Oct. 1st. Changes were made. However, being a 1st year Superintendent, I was unaware that I would have to re-certify it by Oct. 1st. Usually extra time is given to districts to make changes.

I'm not one to make excuses. Now I know. We will respect any decision the board makes.

White Rock (41C005) - The district was sent an email notification on 9/27/23 at 10:40 am regarding the October 2 deadline. Started uploading 8/13/2023 with errors. It was not until 8/13/2023 that the district did not have any errors. The data was locked on 8/21/2023. White Rock uploaded expenditures 1 time and revenue 3 times before locking their data. White Rock locked data 2 times and had 2 reviews. Data was certified on 10/3/2023.

Response from the district: On behalf of White Rock School District, I respectfully request a waiver for the penalty assigned for the late certification of our FY23 OCAS data.

White Rock is a small, prek-8th district in rural Lincoln County. Our encumbrance clerk is off-site, working full-time for a larger district and part-time for White Rock. She locked all district uploads on September 30. I was notified via text that the data was locked and ready to be certified. I failed to certify the locked data in a timely manner. It was purely my human error that the data was not certified by the required deadline.

I respectfully request a waiver for the \$623.58 penalty. I will with due diligence work to be certain White Rock's FY24 OCAS data is submitted and certified in a timely manner and all related deadlines are met.

Whitefield (31C010) - Started uploading 7/02/23 the district had 12 expenditure uploads. The data was locked on 8/3/23. On 8/11/23 the district's data was reviewed, unlocked, and notification sent to the district for corrections. The district unloaded again on 8/16/23 but was not relocked until 9/1/2023. The district was sent notification on 9/27/2023 regarding the upcoming deadline of October 2. On October 2 at 3:58 the district was notified that the OCAS review was complete, and the data could be certified. Data was not certified until 10/3/2023 at 11:53 am. On 10/23/23 the district requested to reopen their certified data to make changes.

Response from the district: This letter serves as an explanation into the penalty being assessed to Whitefield Public School for the late certification of the OCAS Actual Expenditure and Revenue date. We are requesting that the penalty be waved. The following is an explanation of the events:

On October 2 at 3:58pm the district was notified that the OCAS review was complete by email, and the data could now be certified. It was said to be due on October 2nd. Since the email was late in the day, I did not certify the data until the following morning, 10/3/2023 at 11 :53 am. This is when I read the email. At that time our office manager was on sick leave which left 2 of us to handle all of the business transactions and affairs that occur after October 1st. This is not an excuse, and this falls solely on my shoulders as Superintendent and Principal of Whitefield Public School.

In my ten-year tenure as Superintendent at Whitefield we have had no other deficiencies to my knowledge, including on the financial and accounting side. I can assure you that all transactions will be certified in a timely manner from this day forward, including all certifications for OCAS.

**December 1 Deadline

Copan (74I004) - After the FY24 Estimate of Needs was received with the FY23 financial statements those statements were compared to the FY23 OCAS data. There was a difference noted. The data was then unlocked on 10/16/2023 so corrections could be made. On

12/1/2023 the district was reminded about the deadline. The district did not take any action. The data was then relocked on 12/4/2023 and the district was notified to certify the data.

Response from the district: The district is not requesting a waiver.

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.

Response from the district: 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.

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.

Districts missing the September 1st deadline

						9/14/2023	1st Month		
						September	Penalty at 1% of		
County	District #	District Name	Deadline	Locked	Day Count	Payment	September Payment	Wavier Request Received	1/17/24 Reminder
1	C019	Peavine	1-Sep	9/5/2023	2	\$ 46,012.24	\$ 460.12	X	X
55	G021	Santa Fe South Charter	1-Sep	9/6/2023	3	\$ 2,565,439.04	\$ 25,654.39	X	X
55	J001	OSDE/OJA: Oklahoma Youth Academy	1-Sep	9/5/2023	2	\$ 36,689.40	\$ 366.89	No request	X

Districts missing the September 30 deadline. (October 2)

						9/14/2023	1st Month		
						September	Penalty at 1% of		
County	District #	District Name	Deadline	Superintendent Certified	Day Count	Payment	September Payment		
40	I026	Bokoshe	30-Sep	10/3/2023	1	\$ 70,540.60	\$ 705.41	X	
24	I042	Chisholm	30-Sep	10/3/2023	1	\$ 282,171.48	\$ 2,821.71	X	
68	I004	Gans	30-Sep	10/3/2023	1	\$ 205,874.77	\$ 2,058.75	No request	X
49	I064	Hanna	30-Sep	10/11/2023	7	\$ 10,840.07	\$ 108.40	X	X
35	I029	Milburn	30-Sep	10/3/2023	1	\$ 62,094.94	\$ 620.95	X	X
26	I002	Minco	30-Sep	10/3/2023	1	\$ 56,710.07	\$ 567.10	X	
39	C004	Panola	30-Sep	10/3/2023	1	\$ 17,115.22	\$ 171.15		X
25	I005	Paoli	30-Sep	10/3/2023	1	\$ 40,172.94	\$ 401.73	X	X
43	I005	Turner	30-Sep	10/3/2023	1	\$ 78,666.88	\$ 786.67	X	
64	C004	Tuskahoma	30-Sep	10/10/2023	6	\$ 35,623.03	\$ 356.23	X	X
41	C005	White Rock	30-Sep	10/3/2023	1	\$ 62,358.38	\$ 623.58	X	X
31	C010	Whitefield	30-Sep	10/3/2023	1	\$ 116,443.37	\$ 1,164.43	X	

Districts missing the December 1 deadline.

						9/14/2023	1st Month		
						September	Penalty at 1% of		
County	District #	District Name	Deadline	Superintendent Certified	Day Count	Payment	September Payment		
74	I004	Copan	1-Dec	12/5/2023	2	\$ 86,021.08	\$ 860.21	No Request	X
9	C070	Darlington	1-Dec	12/4/2023	1	\$ 72,831.60	\$ 728.32	X	

Districts missing the September 30 deadline.
Penalties are less than \$100.00

						9/14/2023	1st Month		
						September	Penalty at 1% of		
County	District #	District Name	Deadline	Superintendent Certified	Day Count	Payment	September Payment		
4	I123	Forgan	30-Sep	10/4/2023		\$ 3,448.29	\$ 34.48		
10	I074	Fox	30-Sep	10/3/2023		\$ 2,699.28	\$ 26.99		
22	I008	Seiling	30-Sep	10/3/2023		\$ 3,621.65	\$ 36.22		
37	I002	Dover	30-Sep	10/3/2023		\$ 1,912.25	\$ 19.12		
46	I001	Pryor	30-Sep	10/3/2023		\$ 9,585.02	\$ 95.85		
69	I042	Bray-Doyle	30-Sep	10/3/2023		\$ 4,129.65	\$ 41.30		
70	C009	Optima	30-Sep	10/3/2023		\$ 1,034.55	\$ 10.35		

Districts missing the December 1 deadline.
Penalties are less than \$100.00

						9/14/2023	1st Month		
						September	Penalty at 1% of		
County	District #	District Name	Deadline	Superintendent Certified	Day Count	Payment	September Payment		
70	C080	Straight	1-Dec	12/7/2023		\$ 4,170.55	\$ 41.71		