



JOY HOFMEISTER

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

TO: The Honorable Members of the State Board of Education

FROM: Joy Hofmeister

DATE: January 28, 2016

SUBJECT: School District in Noncompliance of 70 O.S. § 5-135.2, September 1 Submission Date

Pursuant to 70 O.S. § 5-135.2, not later than September 1 each year, every school district shall transmit a copy of the income and expenditures data according to the Oklahoma Cost Accounting System coding to the State Department of Education. Failure to meet this deadline, as referenced in the Oklahoma Administrative Code 210:25-5-4, is considered “not operating pursuant to the Oklahoma Cost Accounting System” and can result in the reduction of State Aid funds.

Pursuant to 70 O.S. § 5-135.2, part B, states the reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to said system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to said system as quickly as possible.

There were thirteen (13) school districts which did not meet the September 1, 2015 deadline.

All thirteen (13) school districts were contacted by U. S. Mail and were asked to submit a letter explaining the reason for the delay and the steps to prevent this from reoccurring in the future. Enclosed are letters from all of the 13 school districts: Bowring, Durant, Fort Towson, Gans, Henryetta, Jay, Jennings, Peavine, Skiatook, South Rock Creek, Swink, Terral, White Rock.

Jh/nh

Attachments


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Title 70. Schools

Oklahoma Statutes Citationized

Title 70. Schools

Chapter 1 - School Code of 1971

Article Article V - School Districts and Boards of Education

Section 5-135.2 - Report of Financial Transactions and Costs - Reduction of Monthly Payment of District's State Aid Funds

Cite as: O.S. §. ____

A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.

B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.

D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

Historical Data

Laws 1991, HB 1236, c. 280, § 55, emerg. eff. July 1, 1991; Amended by Laws 2000, SB 901, c. 308, § 2, emerg. eff. July 1, 2000 ([superseded document available](#)); Amended by Laws 2005, SB 668, c. 472, § 11, emerg. eff. July 1, 2005 ([superseded document available](#)).

Citationizer® Summary of Documents Citing This Document

Cite	Name	Level
None Found.		

Citationizer: Table of Authority

Cite Name	Level
Title 70. Schools	

FY 15 OCAS LATE SUBMISSION PENALTY

County	District Name	Congressional District	Submission Date	Penalty	Prior Year Penalty
Osage	Bowring Public School	3	9/2/2015	\$313.00	No
Bryan	Durant Public School	2	9/2/2015	\$12,409.00	No
Choctaw	Fort Towson Public School	2	9/11/2015	\$1,287.00	Yes
Sequoyah	Gans Public School	2	9/2/2015	\$1,812.00	No
Okmulgee	Henryetta Public School	2	9/4/2015	\$4,754.00	No
Delaware	Jay Public School	2	9/25/2015	\$5,902.00	No
Pawnee	Jennings Public School	3	9/2/2015	\$847.00	No
Adair	Peavine Public School	2	9/25/2015	\$713.00	Yes
Tulsa	Skiatook Public School	1	9/3/2015	\$7,188.00	No
Pottawatomie	South Rock Creek Public School	5	9/17/2015	\$1,624.00	No
Choctaw	Swink Public School	2	9/3/2015	\$954.00	No
Jefferson	Terral Public School	4	9/22/2015	\$396.00	No
Lincoln	White Rock Public School	3	10/19/2015	\$1,303.00	Yes
Total				\$39,502.00	

Mark Hambricht
Vice President
Board of Education

JOHN STROM
President
Board of Education

Nicole Hinkle
Superintendent

Ginger Chinn
Clerk
Board of Education

Bowring School District C007

Mailing
87 CR 3304
Pawhuska, Oklahoma
Physical
1001 Lottie Street
BOWRING, OKLAHOMA 74009
(918) 336-6892 FAX (918) 336-1348
Bowringps.k12.ok.us

Melissa Stoy
Payroll/Encumbrance
Clerk

State Board of Education,

In FY2014, the Osage County Treasurer provided treasurer services to Bowring School and notified us that this would be the last year that the county would provide this service. Therefore, Jeff Lay, with the Osage County Interlocal Cooperative, was hired to serve as the district treasurer in FY2015. This was Mr. Lay's first year to use the accounting software used by Bowring School; therefore this was his first year to work through the year-end close-out process using the software. This process was more tedious and time consuming than any of us expected, considering that Mr. Lay was having to get FY2014 data from the Osage County Treasurer to correct ending and beginning balances, as well as work with the school district auditor to determine where errors were made during the transition from FY2014 to FY2015. Mr. Lay was also having to consult frequently with our accounting software provider to assist with error correction and data submission.

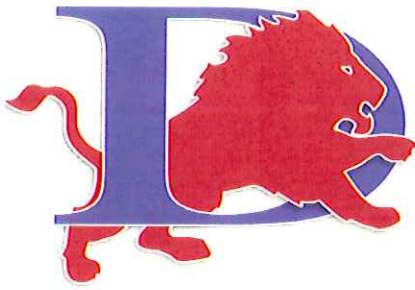
Also, after more than 30 years of service at Bowring School, the accounts payable clerk retired. Bowring hired a new AP clerk, Melissa Stoy, who was responsible for submitting and correcting expenditure data for the first time. Ms. Stoy was in the process of learning the school district accounting process at the same time as learning the OCAS submission process.

Our plan of action is for FY2016 OCAS data submission is:

- more training for Mr. Lay and Ms. Stoy throughout the year with the accounting software provider
- Mr. Lay and the accounting software company are the sole holders of FY2015 and FY2016 revenue records, so no outside people will need to be consulted to receive prior year data.
- Mr. Lay will work with the school district auditor to ensure that ending FY2016 balances are correct prior to closing out the district fiscal year in the accounting software.

Please consider waiving the penalty to Bowring School.

Sincerely,
Nicole Hinkle
Bowring Superintendent



DURANT INDEPENDENT SCHOOL DISTRICT

1323 Waco Street
Durant, Oklahoma 74701-2633

Phone: (580) 924-1276

Fax: (580) 924-6019

Durant Public Schools
1323 Waco Street
Durant, OK 74701
January 5, 2016

Oklahoma State Board of Education
Oliver Hodge Building, Ste. 1-20
2500 N. Lincoln Blvd.
Oklahoma City, OK 73105-4599

Dear Members:

This letter is to inform the Oklahoma State Board of Education that Durant Public Schools had every intention of complying with the deadline to submit our OCAS data in a timely manner. Our offices began submitting data on July 1, 2015 and had one (1) error on September 1, 2015 that kept us from locking our data by the deadline. On September 1, 2015 our business office worked late into the evening with our software support vendor to correct and submit the following day.

We have introduced new staff to our department, reassigned duties and developed procedures to examine our data on a frequent schedule to avoid reporting delays in the future. We respectfully request that our penalty be waived as we did not willfully disregard our reporting requirement.

Sincerely,

Duane Merideth, Superintendent
Durant Public Schools

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JAN 07 2016

STATE DEPARTMENT OF EDUCATION

Fort Towson Public School

Post Office Box 39 * Fort Towson, Oklahoma 74735
580-873-2780 * Fax 580-873-2081

Jason Price – Superintendent

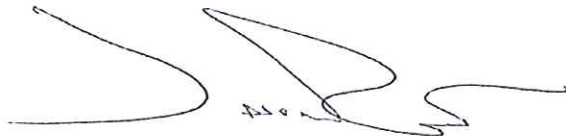
Phillip Hall
High School Principal

Ami Payne
Elementary School Principal

State Board of Education,

I would like to inform you that the individual who was in charge of taking care of the income and expenditure data was out on maternity leave from August-December 2015. This is the reason the information was not submitted.

Professionally,

A handwritten signature in black ink, appearing to read 'Jason Price', with a stylized, flowing script.

Jason Price

Superintendent

Fort Towson Public School

1-5-16

GANS PUBLIC SCHOOL

P.O. Box 70
Gans, OK 74936

Shawn Gillespie
Principal

Regina Brannon
Principal



Larry V. Calloway
Superintendent

Phone (918) 775-2236
Fax (918) 774-9940

School Board:

Jesse James, President
Kelly Youngblood, Vice President
Melvin DuVaul, Clerk
Jeremy Taylor, Member
Ron Goff, Member

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

To whom it may concern:

The reason for the delay of the district's income and expenditure data was because the Office computer with all the information had problems with Browser. The Technology Director tried to fix the problem but did not get it fixed until the next day. I submitted as soon as the as the problem was resolved.

In the future the information will be on another computer to prevent this from happening.

Sincerely,



Larry Calloway, Superintendent

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JAN 07 2016
STATE DEPARTMENT OF EDUCATION



Henryetta Public Schools

1801 TROY AIKMAN DRIVE, HENRYETTA, OKLAHOMA 74437-3834

918.652.6523 FAX: 918.652.6510

January 4, 2016

Oklahoma State Department of Education
Ms. Nancy Hughes, Executive Director
Financial Accounting/OCAS/Audits
200 North Lincoln Boulevard
Oklahoma City, OK 73105-4599

Dear Ms. Hughes,

In reference to your letter dated December 21, 2015 concerning the late submission and lock of the district's income and expenditure data, I would like to apologize for our failure to do this.

We have several new employees due to retirements of office personnel, therefore it was quite difficult to train the new personnel within such a short amount of time. Our personnel have now been trained and made aware of the importance of timely submissions.

I respectfully request a waiver of the penalty for failure to comply. Your help in this matter is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Dwayne Noble".

Dwayne Noble
Superintendent/Henryetta Public Schools

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JAN 06 2016

STATE DEPARTMENT OF EDUCATION



JAY PUBLIC SCHOOLS

821 N. MAIN, P.O. BOX 630

JAY, OK 74346

PHONE (918) 253-4293

FAX (918) 253-8970



January 11, 2016

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

To whom it may concern,

I would like to request that the penalty assessed for failure to meet the OCAS income and expenditure data deadline be waived for our district due to the circumstances explained below.

In June of 2014 the Jay School district was awarded a Head Start Grant in the amount of \$2,402,066.00. While this has had a positive effect for the Head Start program, Jay School district and the surrounding communities it presented many challenges for the district to overcome during the first year. The district staff increased by 90 employees and 9 off campus centers. The district's expenditures and transactions were largely increased, almost doubling the number of code changes associated with the data entry. In July of 2015 the district also suffered the loss of a 32 year employee, the districts encumbrance clerk, complicating an already challenging situation.

As we are now in the second year of the grant the obstacles that were faced in the 2014-2015 school year are being met. I feel that the proper steps have been taken to ensure timely reporting of any and all data in the future. To my knowledge this is the first time the district has incurred a penalty for late reporting. I am unsure of the circumstances that would warrant a waiver being granted; however, I respectfully ask the circumstances explained above as well as our declining budget be taken into consideration. Thank you for time and consideration in this matter.

A handwritten signature in cursive script that reads "Charles Thomas".

Charles Thomas
Superintendent

JENNINGS PUBLIC SCHOOL

475 North Oak Street -- Jennings, OK 74038 -- (918) 757-2536 -- www.jennings.k12.ok.us

Jennings Public School
475 North Oak Street
Jennings, OK 74038

To whom it may concern,

The submission of the OCAS data was delayed by an error I had with our MASS program. I was not able to lock the OCAS data with the error. MASS was not available until the next day September 02 to help fix the error. Mass was able to clear the error the next morning for me to lock with no errors.

Thank You,

Michelle A. Francies

Michelle Francies
Encumbrance Clerk
Jennings Public School

JENNINGS PUBLIC SCHOOL

600 North Oak Street -- Jennings, OK 74038 -- (918) 757-2536 --www.jennings.k12.ok.us



Chris Ballenger, Superintendent

Derrick Meador, Principal

State Department of Education
Financial Accounting Section
2500 North Lincoln Blvd
Oklahoma City, OK 73105

The submission of the OCAS data was delayed by an error that the encumbrance clerk had with the MASS program. We were not able to lock the OCAS data with the error, and MASS was unavailable until the next day, September 2, 2015, to help fix the error. On the second, MASS was able to clear the error and we were able to lock the data with no errors.

To prevent this from happening in the future we have moved up our timeframe for working on OCAS data by one week. By allowing additional time we will ensure that data is submitted and locked before the due date. We were also one of the first districts to be rolled over into the online MASS program. During the rollover, we experienced lost data and had to retrieve that data at a later date. We will attend various trainings to continually update our skill and understanding of the service.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Ballenger'. The signature is fluid and cursive, with a long horizontal line extending to the right.

Chris Ballenger, Superintendent
Jennings Public School
475 North Oak Street
Jennings, OK 74038

PEAVINE SCHOOL

Jack Ritchie
Superintendent

P.O. Box 389
Stilwell, OK 74960

Phone: 918-696-7818
Fax: 918-696-2199



January 4, 2016

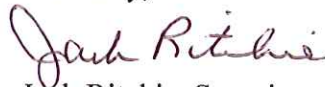
Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105

Dear Ladies and Gentlemen:

The District Treasurer of Peavine School and I made every effort to meet the September 1, 2015 deadline for submitting the district's income and expenditure data. However, our accounting software vender, Municipal Accounting Systems (MAS) insisted that we switch from a server based to an internet based accounting system in July. This switch took place on July 15, 2015 which coincided with the week that our school auditors came to complete the preliminary audit work and close out FY2015.

Peavine School is a small school with a minimum number of staff. While meeting the September 1 deadline is a difficult event in itself, the process of learning to use the new accounting system on short notice was simply overwhelming. The change was made after we had begun the new physical year, so not only were we tasked with learning to use the new system and apply it to daily use, everything that had been entered in the old server based system had to be entered in the new internet based system. Our sincere desire is that we are proficient enough with the new system to meet the deadline on September 1, 2016. Also, as I am sure you are aware, any loss of funding no matter how small is significant to us.

Sincerely,



Jack Ritchie, Superintendent
Peavine School
(918) 696-7818

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JAN 06 2016

STATE DEPARTMENT OF EDUCATION



Skiatook Public Schools

355 South Osage
Skiatook, OK 74070-2017

918-396-1792 • Fax: 918-396-1799 • www.skiatookschools.org

Mr. Rick Thomas
Superintendent

Mr. Mike Earp
Supervisor of Operations

January 4, 2016

Oklahoma State Board of Education
c/o Nancy Hughes, Executive Director
Financial Accounting Section
Oklahoma State Department of Education
2500 N Lincoln Blvd.
Oklahoma City, OK 73105-4599

Dear Board:

Please consider waiving the penalty for our submission of financial reporting data on September 3, 2015 rather than the required date of September 1, 2015. The following is an explanation as to why this error occurred.

Enclosed is a copy of our "Expenditure Upload History" directly from the OCAS reporting site. It shows that we submitted our data thirteen times prior to the September 1st deadline beginning July 15, 2015. However, during these submissions we continued to have errors in our records. These errors prevented us from being able to "lock" our data.

Many of the errors were in relation to our payroll department. This was the first complete year for our new payroll clerk and learning the system is challenging and most likely the reason for multiple errors.

In order to correct this problem in the future we will continue to be more diligent in uploading our data error free. Correcting those errors also helped the payroll clerk to understand the reasons for the errors. I expect that this process should be easier in following years. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rick Thomas", is written over a horizontal line.

Rick Thomas
Superintendent

Enclosure

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JAN 06 2016

STATE DEPARTMENT OF EDUCATION

OKLAHOMA

State Department of Education

Oklahoma Cost Accounting System

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

UserName: jrroberts1, UserID: 15577

Jennifer Roberts (DistrictUser)

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

Your District Page

Skiatook Year: 2015 72 I007

Current Fiscal Year: 2015 • County: 72 • District: I007

Your uploads have been successfully certified.

[Expenditure Upload](#) [Revenue Upload](#)

[Upload Expenditure File:](#) [Upload Expense File](#)

Last Expenditure Upload: 11/3/2015 1:58:13 PM

Cathy Tarwater

[View Latest Upload Records](#)

Status: Certified By Superintendent

 Locked by **Cathy Tarwater** on **11/3/2015**

 Certified by **OCAS** on **11/3/2015**

 Certified by superintendent **Rick Thomas** on **11/5/2015**

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.



Congratulations. No errors were found in your latest expenditure upload

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

Fund

Error Count

Description

View Errors

No Errors Found In Your Upload



Expenditure totals

View Detailed Report: — Select One —

Fund	Encumbered	Warrants	Enc + Warrants	Outlays	Total Expended
11	\$59,369.18	+ \$15,898,760.74	= \$15,958,129.92	- \$6,377.50	= \$15,951,752.42
21	\$3,504.39	+ \$206,268.24	= \$209,772.63	- \$0.00	= \$209,772.63
22	\$0.00	+ \$911,279.47	= \$911,279.47	- \$355.75	= \$910,923.72
37	\$0.00	+ \$2,950,000.00	= \$2,950,000.00	- \$0.00	= \$2,950,000.00
41	\$0.00	+ \$2,498,075.00	= \$2,498,075.00	- \$0.00	= \$2,498,075.00
60	\$0.00	+ \$930,685.91	= \$930,685.91	- \$62,084.74	= \$868,601.17
TOTAL	\$62,873.57	+ \$23,395,069.36	= \$23,457,942.93	- \$68,817.99	= \$23,389,124.94



Expenditure upload history

Upload Date

Uploaded By

Errors Existed

Error Count

1/4/2016

Oklahoma Cost Accounting System - Your District Page

7/15/2015 10:27:56 AM	Cathy Tarwater	True	225
7/15/2015 12:32:14 PM	Cathy Tarwater	True	264
8/3/2015 4:03:10 PM	Cathy Tarwater	True	207
8/14/2015 4:39:47 PM	Cathy Tarwater	True	207
8/17/2015 8:44:11 AM	Cathy Tarwater	True	204
8/17/2015 10:04:28 AM	Cathy Tarwater	True	199
8/17/2015 10:21:22 AM	Cathy Tarwater	True	197
8/21/2015 12:58:02 PM	Cathy Tarwater	True	155
8/21/2015 2:36:07 PM	Cathy Tarwater	True	148
8/21/2015 3:37:01 PM	Cathy Tarwater	True	141
8/24/2015 1:11:17 PM	Cathy Tarwater	True	116
8/31/2015 12:57:30 PM	Cathy Tarwater	True	99
8/31/2015 1:09:02 PM	Cathy Tarwater	True	96
9/2/2015 10:53:36 AM	Cathy Tarwater	True	53
9/2/2015 1:26:57 PM	Cathy Tarwater	True	41
9/2/2015 2:53:55 PM	Cathy Tarwater	True	18
9/2/2015 3:50:29 PM	Cathy Tarwater	True	7
9/2/2015 3:57:58 PM	Cathy Tarwater	True	6
9/3/2015 10:37:28 AM	Cathy Tarwater	True	1
9/3/2015 11:17:28 AM	Cathy Tarwater	True	1
9/3/2015 12:50:44 PM	Cathy Tarwater	True	1
9/3/2015 12:56:06 PM	Cathy Tarwater	True	1
9/3/2015 1:12:36 PM	Cathy Tarwater	False	0
10/22/2015 3:41:16 PM	Cathy Tarwater	True	4
10/24/2015 3:29:28 PM	Cathy Tarwater	True	1
10/26/2015 10:13:22 AM	Cathy Tarwater	False	0
11/3/2015 1:58:13 PM	Cathy Tarwater	False	0

Access Level: DistrictUser

SOUTH ROCK CREEK SCHOOL DISTRICT CO-32

MIKE CRAWFORD - SUPERINTENDENT

17800 Rock Creek Road Shawnee, OK 74801 Phone: 405-273-6072 or 405-273-9056 Fax: 405-273-8926

January 7, 2016

Oklahoma State Board of Education,

Please accept our sincere regret with the tardiness we experienced in regard to the locking of the district's income and expenditure data for the 2014-15 school year. We were aware of the September first deadline, however we had difficulty in getting our coding to match exactly with the coding with the county treasurer. As a small dependent district we do not have the resources to employ a full time district treasurer, therefore we use the service provided by the county. We are at their mercy as to when they are able to get back to our staff with changes they make. During this time our encumbrance clerk remained in contact with the department's Financial Accounting office for help in rectifying the situation. Ms. Hughes and her staff were extremely helpful working with our staff to dispose of the coding errors we were experiencing.

The South Rock Creek staff and I will ensure you we are doing everything we can to be more diligent and have all errors corrected by the end of the specified window. As a first year superintendent last year I assume full responsibility for the issue and would graciously ask that you waive the penalty. We are being as thrifty as possible in this time of revenue shortfalls and we seek your forgiveness, thus averting more lost funding.

Please feel free to contact me if I can be of any assistance.

Respectfully,

A handwritten signature in cursive script that reads "Mike Crawford". The signature is written in dark ink and is positioned above the printed name.

Mike Crawford



Mark Bush
Superintendent

January 7, 2016

Dear Oklahoma State Board of Education Members,

On behalf of the Swink Board of Education, myself and the students of our district, I respectfully request that you waive the \$954.00 penalty for our district's non-compliance with the Sept. 1st deadline to submit our "income and expenditure data". We were two days late. Due to the devastating audit findings on July 16th, 2015 which resulted in immediate suspension of two employees on July 20th, 2015, one of which performed the duties of completing the above mentioned task, the district was left without a knowledgeable candidate to assume the OCAS reporting responsibilities for a period of time. We acted as swiftly as possible to find an interim person to assume that role.

Respectfully,

Mark Bush, superintendent



Greg Fouse, B.S., M.Ed.
Superintendent

Terral Public School



P.O BOX 340 • 340 APACHE AVENUE
TERRAL, OKLAHOMA 73569-0340
PHONE (580) 437-2244
FAX (580) 437-2246



Malba Croston
Office Manager

January 5, 2016

Nancy Hughes, Executive Director
Financial Accounting / OCAS / Auditing

Dear Mrs. Hughes and Oklahoma State Board of Education:

We were unable to submit the OCAS report until 9/22/15
because the Terral School Treasurer is terminally ill.

We have hired new personnel to make sure this will not occur
in the future.

Sincerely,

Greg Fouse, Superintendent
Terral School



White Rock School
334998 E 1010 Road
Mcloud, OK 74851
Phone: 405-964-3428
Fax: 405-964-3427

Travis Gates
Superintendent

Attn: Oklahoma State Board of Education

It is with extreme apologies that the White Rock School District did not meet the deadline in submitting our district's income and expenditure data reports. Our encumbrance clerk was new to this process and we were both trying to clean up and correct multiple coding errors from our past employee. We where is constant contact with Mrs. Hughes at OSDE in trying to resolve these issues. Mrs. Hughes guidance and support was critical in our process to fix our problems and we are extremely grateful for her assistance! As superintendent, I take full responsibility for this error, and ask that you wave our penalty of \$1,303.00 during these difficult budget times. Thank you in advance for your understanding.

Sincerely,

Travis Gates
Superintendent
White Rock School
tgates@whiterock.k12.ok.us