

Re: FY23 OCAS Penalty - Oklahoma Youth Academy

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

Wed 1/17/2024 8:47 AM

To: Elda Walker <Elda.Walker@oja.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>

Ok, thanks for letting me know.

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: Elda Walker <Elda.Walker@oja.ok.gov>

Sent: Wednesday, January 17, 2024 8:24 AM

To: Katherine Black <Katherine.Black@sde.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>

Subject: RE: FY23 OCAS Penalty - Oklahoma Youth Academy

We are not waiving or disputing this.

Thanks.

Elda Walker

Office of Juvenile Affairs

Oklahoma Youth Academy Charter School

Comptroller, Administration and Finance

WP—(405) 530-2988

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

Sent: Wednesday, January 17, 2024 8:21 AM

To: Melissa White <Melissa.White@oja.ok.gov>; Elda Walker <Elda.Walker@oja.ok.gov>

Subject: FY23 OCAS Penalty - Oklahoma Youth Academy

Superintendent White,

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
Oklahoma City, OK 73105
Office: (405) 522-0275

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

From: Katherine Black

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

To: Melissa White <Melissa.White@oja.ok.gov>; Elda Walker <Elda.Walker@oja.ok.gov>

Subject: FY23 OCAS Penalty - Oklahoma Youth Academy

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 Oklahoma Youth Academy:

☒ Did not lock its submission until **September 5, 2023**

☐ Did not certify its submission until _____

☐ Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$366.39**.

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,

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NOTICE: This e-mail and any attachment(s) hereto may contain information that is confidential and privileged pursuant to Title 10A of the Oklahoma Statutes, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), and /or the Family Educational Rights and Privacy Act of 1974 (FERPA), and is intended for the sole use of the addressed recipient(s). Any unauthorized review, use, disclosure, distribution or forwarding without express permission is strictly prohibited. If you are not the intended recipient(s), please contact the sender immediately and destroy all copies of the original message. All communications sent to and received from this email address may be subject to the Oklahoma Open Records Act (ORA). Accordingly, please be advised that should your communications be responsive to an ORA request and not otherwise subject to any privilege, those communications may be turned over to a third party. This disclaimer does not waive any right or privilege that may be claimed by the State of Oklahoma, the Oklahoma Office of Juvenile Affairs, and/or the sender of this message.

FY23 OCAS Penalty - Oklahoma Youth Academy

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

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FY23 OCAS Penalty - Oklahoma Youth Academy

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

Tue 1/9/2024 12:51 PM

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Respectfully,

Katherine Black

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

FY23 OCAS Review and FY24 OCAS Manual

OJA

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

Wed 8/2/2023 3:33 PM

To: Jamie Cargill <jamiecargill@oakgrove.k12.ok.us>; Steven Cundiff <stevenkundiff@hotmail.com>; kmiller@oakgrove.k12.ok.us <kmiller@oakgrove.k12.ok.us>; mmartinez@oakdale.org <mmartinez@oakdale.org>; Steve Huff <stevehuff@cox.net>; bdavis@oaksschools.com <bdavis@oaksschools.com>; Kevin Dudley <kdudley@sbcglobal.net>; chandra@oaksschools.com <Chandra@oaksschools.com>; Jenniffer Purvis <jpurvis@oilton.k12.ok.us>; progers@oilton.k12.ok.us <progers@oilton.k12.ok.us>; REHERMANT@OKARCHE.K12.OK.US <REHERMANT@OKARCHE.K12.OK.US>; JOSH SUMRALL <sumrallj@okarcheschools.org>; hcagle@okayps.org <hcagle@okayps.org>; khancock@okayps.org <khancock@okayps.org>; phiseley@okayps.org <phiseley@okayps.org>; cbrewster@santafesouth.org <cbrewster@santafesouth.org>; igonzalez@santafesouth.org <igonzalez@santafesouth.org>; Gayle Mize <gmize@hfaaokc.org>; Taylor Stanton <TStanton@hfaaokc.org>; Kara Babbit <kara.babbit@integrisok.com>; Kara Babbit <kara.babbit@integrisok.com>; Becky Kime <becky.kime@wvacademy.com>; Darius Kirk <dkirk@kipptulsa.org>; Evangelina Young <eyoung@kippokc.org>; eburghardt@okeene.k12.ok.us <eburghardt@okeene.k12.ok.us>; mjinkens <mjinkens@okeene.k12.ok.us>; Kristi Kraft <kkraft@okeene.k12.ok.us>; April Erdman <aerdman@okemahk12.com>; rlvick@okemahk12.com <rlvick@okemahk12.com>; Angie Warren <awarren@okemahk12.com>; smcdaniel@okcps.org <smcdaniel@okcps.org>; Shannon Meeks <smeeks@okcps.org>; mawaldrip@okcps.org <mawaldrip@okcps.org>; melgregory <melgregory@okca.connectionsacademy.org>; Brandi Shepherd <bshepherd@okca.connectionsacademy.org>; Karrie Kerns <karriek@okunion.k12.ok.us>; shallett@okunion.k12.ok.us <shallett@okunion.k12.ok.us>; btaylor@okunion.k12.ok.us <btaylor@okunion.k12.ok.us>; rbellah@okvirtual.org <rbellah@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; **Elda Walker <Elda.Walker@oja.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>;** rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; jgrimmatt@okmulgeeps.com <jgrimmatt@okmulgeeps.com>; sbranan@oktahaschool.com <sbranan@oktahaschool.com>; Oktaha <jneedham@oktahaschool.com>; Michelle Culbreath <mculbreath@olive.k12.ok.us>; rnickell@olive.k12.ok.us <rnickell@olive.k12.ok.us>; rmhazel@olustee.k12.ok.us <rmhazel@olustee.k12.ok.us>; Tricia Latham <tricia.latham@tlathamcpa.com>; janicereynolds@olustee.k12.ok.us <janicereynolds@olustee.k12.ok.us>; cindy.lovelace@oologah.k12.ok.us <cindy.lovelace@oologah.k12.ok.us>; Breanna Rogers <breanna.rogers@oologah.k12.ok.us>; david.wilkins@oologah.k12.ok.us <david.wilkins@oologah.k12.ok.us>; Freida Burgess <burgess6803@gmail.com>; Freida Burgess <burgess6803@gmail.com>; stefannie@adpcnet.com <stefannie@adpcnet.com>; dianneroberts580@gmail.com <dianneroberts580@gmail.com>; Amy Kilgore <akilgore@osageelementary.com>; Lisa Muller <lmuller@osageelementary.com>; cosburn@osageelementary.com <cosburn@osageelementary.com>; jlay070473@gmail.com <jlay070473@gmail.com>; principal@osagehills.k12.ok.us <principal@osagehills.k12.ok.us>; krobinson@osagehills.k12.ok.us <krobinson@osagehills.k12.ok.us>; renee.atkinson@owassops.org <renee.atkinson@owassops.org>; margaret.coates@owassops.org <margaret.coates@owassops.org>; phillip.storm@owassops.org <phillip.storm@owassops.org>; Sherri Lee <sfipps@paden.k12.ok.us>; rmartin@paden.k12.ok.us <rmartin@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; brittneydawkins <brittneydawkins@panama.k12.ok.us>; sueskelton@panama.k12.ok.us <sueskelton@panama.k12.ok.us>; dustywalden@panama.k12.ok.us <dustywalden@panama.k12.ok.us>; denise.cook@panolabearcats.org <denise.cook@panolabearcats.org>; bryan.deatherage@panolabearcats.org <bryan.deatherage@panolabearcats.org>; David Harp <dharp74804@gmail.com>; David Morris <dmorris@paoli.k12.ok.us>; John Pratt <johnp@pvnational.com>; Marilyn Webster <mwebster@paoli.k12.ok.us>; Lindsey Carson <lcarson@pvps.us>; davidcash@pawhuskadistrict.org <davidcash@pawhuskadistrict.org>; Elizabeth Hembree <elizabethhembree@pawhuskadistrict.org>; Tina McCosar <tinamccosar@pawhuskadistrict.org>; tina.ardrey@pawnee.k12.ok.us <tina.ardrey@pawnee.k12.ok.us>; Cheryl Ryan <cheryl.ryan@pawnee.k12.ok.us>; stacy.womack@pawnee.k12.ok.us <stacy.womack@pawnee.k12.ok.us>; Roberta Jackson <rjackson@peavinepanthers.net>; Tonya Kimble <tkimble@peavinepanthers.net>; tbarrows@peckham.k12.ok.us <tbarrows@peckham.k12.ok.us>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Steve Blasingame <steve@ajb-cpas.com>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Audra Mason <amason@peckham.k12.ok.us>; jdecker@peckham.k12.ok.us <jdecker@peckham.k12.ok.us>; John Cox <jcox@peggs.k12.ok.us>; jlewis <jlewis@peggs.k12.ok.us>; heather@peggs.k12.ok.us <heather@peggs.k12.ok.us>; Jenny Durnal <jdurnal@p-t.k12.ok.us>; lfleming@perry.k12.ok.us <lfleming@perry.k12.ok.us>; Berva Weaver <bweaver@perry.k12.ok.us>; sanja.cook@piedmontschools.org <sanja.cook@piedmontschools.org>; tammy.kuchera@piedmontschools.org <tammy.kuchera@piedmontschools.org>; Drew.Eichelberger@piedmontschools.org <Drew.Eichelberger@piedmontschools.org>; kharris@pioneer8.k12.ok.us <kharris@pioneer8.k12.ok.us>; tharrison@pioneer8.k12.ok.us <tharrison@pioneer8.k12.ok.us>; bkoontz@ppv.k12.ok.us <bkoontz@ppv.k12.ok.us>; dschwandt@ppv.k12.ok.us <dschwandt@ppv.k12.ok.us>; paulacrawford@crawfordconsult.net <paulacrawford@crawfordconsult.net>; cgraham@pittsburg.k12.ok.us <cgraham@pittsburg.k12.ok.us>; tjones@plainview.k12.ok.us <tjones@plainview.k12.ok.us>; ksmart@plainview.k12.ok.us <ksmart@plainview.k12.ok.us>;

strickerk@plainview.k12.ok.us <strickerk@plainview.k12.ok.us>;croper@pgs.k12.ok.us <croper@pgs.k12.ok.us>;
 jbrittain@pocolaschools.org <jbrittain@pocolaschools.org>;rcox@pocolaschools.org <rcox@pocolaschools.org>;
 lhoward@pocolaschools.org <lhoward@pocolaschools.org>;ayoung@pocolaschools.org <ayoung@pocolaschools.org>;
 allynl@pcps.us <allynl@pcps.us>;storib@pcps.us <storib@pcps.us>;sdavis@pondcreek-hunter.k12.ok.us <sdavis@pondcreek-
 hunter.k12.ok.us>;mkimmell@pondcreek-hunter.k12.ok.us <mkimmell@pondcreek-hunter.k12.ok.us>;
 khusted@porter.k12.ok.us <khusted@porter.k12.ok.us>;sstaner@porter.k12.ok.us <sstaner@porter.k12.ok.us>;
 bstone@porter.k12.ok.us <bstone@porter.k12.ok.us>;lberry@porum.k12.ok.us <lberry@porum.k12.ok.us>;
 ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;kwright@porum.k12.ok.us <kwright@porum.k12.ok.us>;
 barness@poteau.k12.ok.us <barness@poteau.k12.ok.us>;duncanc@poteau.k12.ok.us <duncanc@poteau.k12.ok.us>;
 turnerj@poteau.k12.ok.us <turnerj@poteau.k12.ok.us>;kengle@prague.k12.ok.us <kengle@prague.k12.ok.us>;
 mroller@prague.k12.ok.us <mroller@prague.k12.ok.us>;mudson@preston.k12.ok.us <mudson@preston.k12.ok.us>;
 dmcelhannon@preston.k12.ok.us <dmcelhannon@preston.k12.ok.us>;dstacy@preston.k12.ok.us <dstacy@preston.k12.ok.us>;
 thamilton@prettywater.k12.ok.us <thamilton@prettywater.k12.ok.us>;debcj8@gmail.com <debcj8@gmail.com>;
 jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>;cseek@prue.k12.ok.us <cseek@prue.k12.ok.us>;
 cthurman@prue.k12.ok.us <cthurman@prue.k12.ok.us>;applegates@pryorschools.org <applegates@pryorschools.org>;
 hursts@pryorschools.org <hursts@pryorschools.org>;johnsonj@pryorschools.org <johnsonj@pryorschools.org>;
 mullerl@pryorschools.org <mullerl@pryorschools.org>;wandac@purcellps.org <wandac@purcellps.org>;mcadooos
 <mcadooos@purcellps.org>;melvinl@purcellps.org <melvinl@purcellps.org>;stoneang@purcellps.org
 <stoneang@purcellps.org>;jfitzgerald@putnamcityschools.org <jfitzgerald@putnamcityschools.org>;
 frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org
 <rspilman@putnamcityschools.org>

📎 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
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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: Elda Walker

Email: Elda.Walker@oja.ok.gov

Upload Date:

9/30/2023 8:43:37 AM

Locked Date	Locked By
9/28/2023 10:35:21 AM	Elda Walker
9/28/2023 10:35:21 AM	Elda Walker
9/26/2023 4:33:33 PM	Elda Walker
9/26/2023 4:33:33 PM	Elda Walker
9/5/2023 11:55:15 AM	Elda Walker
9/5/2023 11:55:15 AM	Elda Walker

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			
55 OKLAHOMA						
J001	OSDE/OJA:OKLAHOMA YOUTH ACADEMY CHARTER	Enc: \$0.00	Warrants: \$120,675.13			
110	Regular Certified Salaries	\$81,167.48	300379: WHITE, MELISSA		\$120,675.00	
110	Regular Certified Salaries	\$19,216.33	115 Superintendent/Chief	110	Base Salary	\$100,384.00
198	Annuities and Certificates of Deposit (CDs)	\$277.19	Executive Officer (CEO)/Head of Charter School			
198	Annuities and Certificates of Deposit (CDs)	\$58.64	115 Superintendent/Chief	212	Fringe Dental Ins-CP	\$111.00
212	Dental Insurance - Certified Personnel	\$91.84	Executive Officer (CEO)/Head of Charter School			
212	Dental Insurance - Certified Personnel	\$19.38	115 Superintendent/Chief	213	Fringe Hlth & Acc Ins-CP	\$5,042.00
213	Health and Accident Insurance - Certified Personnel	\$4,182.85	Executive Officer (CEO)/Head of Charter School			
213	Health and Accident Insurance - Certified Personnel	\$859.57	115 Superintendent/Chief	214	Fringe Life Ins-CP	\$119.00
214	Life Insurance - Certified Personnel	\$100.73	Executive Officer (CEO)/Head of Charter School			
214	Life Insurance - Certified Personnel	\$18.73	115 Superintendent/Chief	215	Fringe LT Disability Ins-CP	\$120.00
215	Long-Term Disability Insurance - Certified Personnel	\$98.79	Executive Officer (CEO)/Head of Charter School			
215	Long-Term Disability Insurance - Certified Personnel	\$21.09	115 Superintendent/Chief	218	Fringe Vision Ins-CP	\$100.00
218	Vision Insurance - Certified Personnel	\$82.23	Executive Officer (CEO)/Head of Charter School			
218	Vision Insurance - Certified Personnel	\$17.51	115 Superintendent/Chief	251	Fringe Retirement-DP-CP	\$14,463.00
251	Retirement - District-Paid - Certified Personnel	\$11,710.55	Executive Officer (CEO)/Head of Charter School			
251	Retirement - District-Paid - Certified Personnel	\$2,752.22	115 Superintendent/Chief	198	Annuities/CD's	\$336.00
			Executive Officer (CEO)/Head of Charter School			

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

6200 Balance equals Zero

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

5. Fund transfer Comparison

Function 5200 Expenditure with
Program 700

Function 5200 Expenditure without
Program 700

Sources 5120-5190 Revenue with
Program 700

Sources 5120-5190 Revenue without
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	\$2,762,832.37	\$2,404,491.62	\$358,340.75	\$358,340.75	-

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: \$0.00

Expenditures Function 3155: \$0.00

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

Revenue: \$0.00

Expenditures: \$0.00

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	385	\$1,191.30	\$1,191.30	\$.00
2023	11	759	\$5,988.65	\$.00	\$5,988.65
2023	11	760	\$628.00	\$628.00	\$.00
2023	11	762	\$11,500.35	\$8,461.71	\$3,038.64
2023	11	763	\$129,911.14	\$122,391.27	\$7,519.87
2023	11	764	\$58,468.94	\$56,154.42	\$2,314.52

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	\$0.00	0.00	
563	\$0.00	0.00	
564	\$0.00	0.00	

[EXTERNAL] RE: FY23 OCAS Deadline Penalty - Peavine

Roberta Jackson <rjackson@peavinepanthers.net>

Wed 1/17/2024 1:15 PM

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

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.

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

Sent: 1/17/24 8:18 AM

To: "along@peavinepanthers.net" <along@peavinepanthers.net>, Roberta Jackson <rjackson@peavinepanthers.net>

Subject: FY23 OCAS Deadline Penalty - Peavine

Superintendent Long,

As of this morning we have not received a waiver request from you 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

Oklahoma City, OK 73105

Office: (405) 522-0275

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

From: Katherine Black

Sent: Tuesday, January 9, 2024 12:49 PM

To: along@peavinepanthers.net <along@peavinepanthers.net>; Roberta Jackson <rjackson@peavinepanthers.net>

Subject: FY23 OCAS Deadlines - Peavine

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 Peavine Public School:

☒ Did not lock its submission until September 5, 2023

☐ Did not certify its submission until _____

☐ Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$460.12.**

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
Office: (405) 522-0275

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

FY23 OCAS Deadline Penalty - Peavine

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

Wed 1/17/2024 8:18 AM

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Respectfully,

Katherine Black

Program Manager, Financial Accounting and Audits

Oklahoma State Department of Education

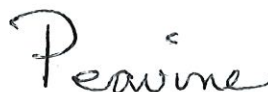
2500 North Lincoln Boulevard, Suite 4-20

Oklahoma City, OK 73105

Office: (405) 522-0275

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

FY23 OCAS Review and FY24 OCAS Manual



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

Wed 8/2/2023 3:33 PM

To: Jamie Cargill <jamiecargill@oakgrove.k12.ok.us>; Steven Cundiff <stevenkundiff@hotmail.com>; kmiller@oakgrove.k12.ok.us <kmiller@oakgrove.k12.ok.us>; mmartinez@oakdale.org <mmartinez@oakdale.org>; Steve Huff <stevehuff@cox.net>; bdavis@oaksschools.com <bdavis@oaksschools.com>; Kevin Dudley <kdudley@sbcglobal.net>; chandra@oaksschools.com <Chandra@oaksschools.com>; Jenniffer Purvis <jpurvis@oilton.k12.ok.us>; progers@oilton.k12.ok.us <progers@oilton.k12.ok.us>; REHERMANT@OKARCHE.K12.OK.US <REHERMANT@OKARCHE.K12.OK.US>; JOSH SUMRALL <sumrallj@okarcheschools.org>; hcagle@okayps.org <hcagle@okayps.org>; khancock@okayps.org <khancock@okayps.org>; phiseley@okayps.org <phiseley@okayps.org>; cbrewster@santafesouth.org <cbrewster@santafesouth.org>; igonzalez@santafesouth.org <igonzalez@santafesouth.org>; Gayle Mize <gmize@hfaaokc.org>; Taylor Stanton <TStanton@hfaaokc.org>; Kara Babbit <kara.babbit@integrisok.com>; Kara Babbit <kara.babbit@integrisok.com>; Becky Kime <becky.kime@wvacademy.com>; Darius Kirk <dkirk@kipptulsa.org>; Evangelina Young <eyoung@kippokc.org>; eburghardt@okeene.k12.ok.us <eburghardt@okeene.k12.ok.us>; mjinkens <mjinkens@okeene.k12.ok.us>; Kristi Kraft <kkraft@okeene.k12.ok.us>; April Erdman <aerdman@okemahk12.com>; rlvick@okemahk12.com <rlvick@okemahk12.com>; Angie Warren <awarren@okemahk12.com>; smcdaniel@okcps.org <smcdaniel@okcps.org>; Shannon Meeks <smeeks@okcps.org>; mawaldrip@okcps.org <mawaldrip@okcps.org>; melgregory <melgregory@okca.connectionsacademy.org>; Brandi Shepherd <bshepherd@okca.connectionsacademy.org>; Karrie Kerns <karriek@okunion.k12.ok.us>; shallett@okunion.k12.ok.us <shallett@okunion.k12.ok.us>; btaylor@okunion.k12.ok.us <btaylor@okunion.k12.ok.us>; rbellah@okvirtual.org <rbellah@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; Elda Walker <Elda.Walker@oja.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; jgrimmnett@okmulgeeps.com <jgrimmnett@okmulgeeps.com>; sbranan@oktahaschool.com <sbranan@oktahaschool.com>; Oktaha <jneedham@oktahaschool.com>; Michelle Culbreath <mculbreath@olive.k12.ok.us>; rnickell@olive.k12.ok.us <rnickell@olive.k12.ok.us>; rmhazel@olustee.k12.ok.us <rmhazel@olustee.k12.ok.us>; Tricia Latham <tricia.latham@tlathamcpa.com>; janicereynolds@olustee.k12.ok.us <janicereynolds@olustee.k12.ok.us>; cindy.lovelace@oologah.k12.ok.us <cindy.lovelace@oologah.k12.ok.us>; Breanna Rogers <breanna.rogers@oologah.k12.ok.us>; david.wilkins@oologah.k12.ok.us <david.wilkins@oologah.k12.ok.us>; Freida Burgess <burgess6803@gmail.com>; Freida Burgess <burgess6803@gmail.com>; stefannie@adpcnet.com <stefannie@adpcnet.com>; dianneroberts580@gmail.com <dianneroberts580@gmail.com>; Amy Kilgore <akilgore@osageelementary.com>; Lisa Muller <lmuller@osageelementary.com>; cosburn@osageelementary.com <cosburn@osageelementary.com>; jlay070473@gmail.com <jlay070473@gmail.com>; principal@osagehills.k12.ok.us <principal@osagehills.k12.ok.us>; krobinson@osagehills.k12.ok.us <krobinson@osagehills.k12.ok.us>; renee.atkinson@owassops.org <renee.atkinson@owassops.org>; margaret.coates@owassops.org <margaret.coates@owassops.org>; phillip.storm@owassops.org <phillip.storm@owassops.org>; Sherri Lee <sflips@paden.k12.ok.us>; rmartin@paden.k12.ok.us <rmartin@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; brittneydawkins <brittneydawkins@panama.k12.ok.us>; sueskelton@panama.k12.ok.us <sueskelton@panama.k12.ok.us>; dustywalden@panama.k12.ok.us <dustywalden@panama.k12.ok.us>; denise.cook@panolabearcats.org <denise.cook@panolabearcats.org>; bryan.deatherage@panolabearcats.org <bryan.deatherage@panolabearcats.org>; David Harp <dharp74804@gmail.com>; David Morris <dmorris@paoli.k12.ok.us>; John Pratt <johnp@pvnational.com>; Marilyn Webster <mwebster@paoli.k12.ok.us>; Lindsey Carson <lcarson@pvps.us>; davidcash@pawhuskadistrict.org <davidcash@pawhuskadistrict.org>; Elizabeth Hembree <elizabethhembree@pawhuskadistrict.org>; Tina McCosar <tinamccosar@pawhuskadistrict.org>; tina.ardrey@pawnee.k12.ok.us <tina.ardrey@pawnee.k12.ok.us>; Cheryl Ryan <cheryl.ryan@pawnee.k12.ok.us>; stacy.womack@pawnee.k12.ok.us <stacy.womack@pawnee.k12.ok.us>; **Roberta Jackson** <**rjackson@peavinepanthers.net**>; **Tonya Kimble** <**tkimble@peavinepanthers.net**>; tbarrows@peckham.k12.ok.us <tbarrows@peckham.k12.ok.us>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Steve Blasingame <steve@ajb-cpas.com>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Audra Mason <amason@peckham.k12.ok.us>; jdecker@peckham.k12.ok.us <jdecker@peckham.k12.ok.us>; John Cox <jcox@peggs.k12.ok.us>; jlewis <jlewis@peggs.k12.ok.us>; heather@peggs.k12.ok.us <heather@peggs.k12.ok.us>; Jenny Durnal <jdurnal@p-t.k12.ok.us>; lfleming@perry.k12.ok.us <lfleming@perry.k12.ok.us>; Berva Weaver <bweaver@perry.k12.ok.us>; sanja.cook@piedmontschools.org <sanja.cook@piedmontschools.org>; tammy.kuchera@piedmontschools.org <tammy.kuchera@piedmontschools.org>; Drew.Eichelberger@piedmontschools.org <Drew.Eichelberger@piedmontschools.org>; kharris@pioneer8.k12.ok.us <kharris@pioneer8.k12.ok.us>; tharrison@pioneer8.k12.ok.us <tharrison@pioneer8.k12.ok.us>; bkoontz@ppv.k12.ok.us <bkoontz@ppv.k12.ok.us>; dschwandt@ppv.k12.ok.us <dschwandt@ppv.k12.ok.us>; paulacrawford@crawfordconsult.net <paulacrawford@crawfordconsult.net>; cgraham@pittsburg.k12.ok.us <cgraham@pittsburg.k12.ok.us>; tjones@plainview.k12.ok.us <tjones@plainview.k12.ok.us>; ksmart@plainview.k12.ok.us <ksmart@plainview.k12.ok.us>;

strickerk@plainview.k12.ok.us <strickerk@plainview.k12.ok.us>;croper@pgs.k12.ok.us <croper@pgs.k12.ok.us>;
 jbrittain@pocolaschools.org <jbrittain@pocolaschools.org>;rcox@pocolaschools.org <rcox@pocolaschools.org>;
 lhoward@pocolaschools.org <lhoward@pocolaschools.org>;ayoung@pocolaschools.org <ayoung@pocolaschools.org>;
 allynl@pcps.us <allynl@pcps.us>;storib@pcps.us <storib@pcps.us>;sdavis@pondcreek-hunter.k12.ok.us <sdavis@pondcreek-
 hunter.k12.ok.us>;mkimmell@pondcreek-hunter.k12.ok.us <mkimmell@pondcreek-hunter.k12.ok.us>;
 khusted@porter.k12.ok.us <khusted@porter.k12.ok.us>;sstaner@porter.k12.ok.us <sstaner@porter.k12.ok.us>;
 bstone@porter.k12.ok.us <bstone@porter.k12.ok.us>;lberry@porum.k12.ok.us <lberry@porum.k12.ok.us>;
 ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;kwright@porum.k12.ok.us <kwright@porum.k12.ok.us>;
 barness@poteau.k12.ok.us <barness@poteau.k12.ok.us>;duncanc@poteau.k12.ok.us <duncanc@poteau.k12.ok.us>;
 turnerj@poteau.k12.ok.us <turnerj@poteau.k12.ok.us>;kengle@prague.k12.ok.us <kengle@prague.k12.ok.us>;
 mroller@prague.k12.ok.us <mroller@prague.k12.ok.us>;mudson@preston.k12.ok.us <mudson@preston.k12.ok.us>;
 dmcclhannon@preston.k12.ok.us <dmcclhannon@preston.k12.ok.us>;dstacy@preston.k12.ok.us <dstacy@preston.k12.ok.us>;
 thamilton@prettywater.k12.ok.us <thamilton@prettywater.k12.ok.us>;debcj8@gmail.com <debcj8@gmail.com>;
 jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>;cseek@prue.k12.ok.us <cseek@prue.k12.ok.us>;
 cthurman@prue.k12.ok.us <cthurman@prue.k12.ok.us>;applegates@pryorschools.org <applegates@pryorschools.org>;
 hursts@pryorschools.org <hursts@pryorschools.org>;johnsonj@pryorschools.org <johnsonj@pryorschools.org>;
 mullerl@pryorschools.org <mullerl@pryorschools.org>;wandac@purcellps.org <wandac@purcellps.org>;mcadoos
 <mcadoos@purcellps.org>;melvinl@purcellps.org <melvinl@purcellps.org>;stoneang@purcellps.org
 <stoneang@purcellps.org>;jfitzgerald@putnamcityschools.org <jfitzgerald@putnamcityschools.org>;
 frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org
 <rspilman@putnamcityschools.org>

 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: Roberta Jackson Email: rjackson@peavinepanthers.net

Upload Date: 10/2/2023 3:26:37 PM

Locked Date	Locked By
10/2/2023 10:42:02 AM	Roberta Jackson
10/2/2023 10:42:02 AM	Roberta Jackson
9/5/2023 9:47:32 AM	Roberta Jackson

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

01 ADAIR

C019 PEAVINE

Enc: \$0.00 Warrants: \$57,928.45

110 Regular Certified Salaries	\$1,000.00	223813: HARGIS, MICHAEL		\$88,767.00
114 Unused Leave for Certified Staff	\$3,270.00	115 Superintendent/Chief	110 Base Salary	\$46,414.00
213 Health and Accident Insurance - Certified Personnel	\$7,512.70	Executive Officer (CEO)/Head of Charter School		
251 Retirement - District-Paid - Certified Personnel	\$3,001.67	115 Superintendent/Chief	213 Fringe Hlth & Acc Ins-CP	\$7,513.00
310 OFCL/ADM SVCS	\$42,600.00	Executive Officer (CEO)/Head of Charter School		
116 TRS Offset for Certified Staff	\$544.08	115 Superintendent/Chief	251 Fringe Retirement-DP-CP	\$3,047.00
		Executive Officer (CEO)/Head of Charter School		
		112	110 Base Salary	\$8,507.00
		Principal/Headmaster/Headmistress/Head of School		
		112	251 Fringe Retirement-DP-CP	\$559.00
		Principal/Headmaster/Headmistress/Head of School		
		213 RESOURCE TEACHER	110 Base Salary	\$21,255.00
		213 RESOURCE TEACHER	251 Fringe Retirement-DP-CP	\$1,472.00
		125346: BUNCH, RITA		\$1,165.00
		115 Superintendent/Chief	110 Base Salary	\$1,000.00
		Executive Officer (CEO)/Head of Charter School		
		115 Superintendent/Chief	251 Fringe Retirement-DP-CP	\$165.00
		Executive Officer (CEO)/Head of Charter School		

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

6200 Balance equals Zero

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

5. Fund transfer Comparison

Function 5200 Expenditure with
Program 700

Function 5200 Expenditure without \$400.00
Program 700

Sources 5120-5190 Revenue with
Program 700

Sources 5120-5190 Revenue without \$400.00
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	\$1,720,600.60	\$1,535,268.37	\$185,332.23	\$185,332.23	-
21	\$99,001.47	\$39,390.11	\$59,611.36	\$59,611.36	-
60	\$60,970.99	\$35,700.41	\$25,270.58	\$25,270.58	-

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: \$0.00

Expenditures Function 3155: \$1,290.33

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

Revenue: \$0.00

Expenditures: \$2,465.97

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

Revenue: \$0.00

Expenditures: \$9,336.02

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2023	11	000	\$0.00	\$15,961.22	-\$15,961.22

2023	11	332	\$0.00	\$2,465.97	-\$2,465.97
2023	11	335	\$0.00	\$9,336.02	-\$9,336.02
2023	11	385	\$480.15	\$514.33	-\$34.18
2023	11	759	\$18,477.08	\$1,562.14	\$16,914.94
2023	11	760	\$628.00	\$626.21	\$1.79
2023	11	762	\$10,595.23	\$6,279.83	\$4,315.40
2023	11	763	\$47,745.92	\$48,757.20	-\$1,011.28
2023	11	764	\$29,228.08	\$27,329.42	\$1,898.66
2023	11	795	\$0.00	\$3,301.00	-\$3,301.00

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	4130	\$72,071.00	591	\$64,172.31	
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	12,258.00	
563	\$2,244.30	3,216.58	
564	\$0.00	0.00	

SANTA FE SOUTH SCHOOLS, INC.

CHRIS BREWSTER ~ SUPERINTENDENT

BROOKS LEVONITIS ~ ASSISTANT SUPERINTENDENT

7000 Crossroads Blvd., Suite 4000, Oklahoma City, OK 73149

405.601.5440



www.santafesouth.org

1/17/2024

To Whom It May Concern,

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.

Respectfully,

A handwritten signature in black ink, appearing to read 'Chris Brewster'.

Chris Brewster

Superintendent, Santa Fe South Schools

[EXTERNAL] Re: FY23 OCAS Deadline Penalty - Santa Fe South

Chris Brewster <cbrewster@santafesouth.org>

Wed 1/17/2024 3:38 PM

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

 1 attachments (469 KB)

SFS Letter of Appeal.pdf;

Dear Ms. Black,

Please find attached our letter of appeal.

Respectfully,

Chris Brewster

On Tue, Jan 9, 2024 at 12:51 PM Katherine Black <Katherine.Black@sde.ok.gov> wrote:

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 Santa Fe South Charter School:

- ☒ Did not lock its submission until September 6, 2023
- ☐ Did not certify its submission until _____
- ☐ Requested to reopen its submission and did not recertify until _____

Accordingly, State Aid will be reduced by **\$25,654.39.**

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
Office: (405) 522-0275

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

--

Chris Brewster
Superintendent
Santa Fe South Schools
Oklahoma City, Oklahoma
(405)409-0407 cell
(405)635-0407 office
www.santafesouth.org

Re: FY23 OCAS Deadline Penalty - Santa Fe South

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

Wed 1/17/2024 8:19 AM

To:cbrewster@santafesouth.org <cbrewster@santafesouth.org>;Maritza Santiago <msantiago@santafesouth.org>

Superintendent Brewster,

As of this morning we have not received a waiver request from you 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

Oklahoma City, OK 73105

Office: (405) 522-0275

A picture containing object Oklahoma Education logo

From: Katherine Black

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

To: cbrewster@santafesouth.org <cbrewster@santafesouth.org>; Maritza Santiago <msantiago@santafesouth.org>

Subject: FY23 OCAS Deadline Penalty - Santa Fe South

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).

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☐ Did not certify its submission until _____

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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](#)

FY23 OCAS Deadline Penalty - Santa Fe South

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

Tue 1/9/2024 12:51 PM

To:cbrewster@santafesouth.org <cbrewster@santafesouth.org>;Maritza Santiago <msantiago@santafesouth.org>

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).

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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

FY23 OCAS Review and FY24 OCAS Manual

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

Santa Fe South

Wed 8/2/2023 3:33 PM

To: Jamie Cargill <jamiecargill@oakgrove.k12.ok.us>; Steven Cundiff <stevenkundiff@hotmail.com>; kmiller@oakgrove.k12.ok.us <kmiller@oakgrove.k12.ok.us>; mmartinez@oakdale.org <mmartinez@oakdale.org>; Steve Huff <stevehuff@cox.net>; bdavis@oaksschools.com <bdavis@oaksschools.com>; Kevin Dudley <kdudley@sbcglobal.net>; chandra@oaksschools.com <Chandra@oaksschools.com>; Jenniffer Purvis <jpurvis@oilton.k12.ok.us>; progers@oilton.k12.ok.us <progers@oilton.k12.ok.us>; REHERMANT@OKARCHE.K12.OK.US <REHERMANT@OKARCHE.K12.OK.US>; JOSH SUMRALL <sumrallj@okarcheschools.org>; hcagle@okayps.org <hcagle@okayps.org>; khancock@okayps.org <khancock@okayps.org>; phiseley@okayps.org <phiseley@okayps.org>; **cbrewster@santafesouth.org <cbrewster@santafesouth.org>; igonzalez@santafesouth.org <igonzalez@santafesouth.org>**; Gayle Mize <gmize@hfaaokc.org>; Taylor Stanton <TStanton@hfaaokc.org>; Kara Babbit <kara.babbit@integrisk.com>; Kara Babbit <kara.babbit@integrisk.com>; Becky Kime <becky.kime@wvacademy.com>; Darius Kirk <dkirk@kipptulsa.org>; Evangelina Young <eyoung@kippokc.org>; eburghardt@okeene.k12.ok.us <eburghardt@okeene.k12.ok.us>; mjinkens <mjinkens@okeene.k12.ok.us>; Kristi Kraft <kkraft@okeene.k12.ok.us>; April Erdman <aerdman@okemahk12.com>; rlvick@okemahk12.com <rlvick@okemahk12.com>; Angie Warren <awarren@okemahk12.com>; smcdaniel@okcps.org <smcdaniel@okcps.org>; Shannon Meeks <smeeks@okcps.org>; mawaldrip@okcps.org <mawaldrip@okcps.org>; melgregory <melgregory@okca.connectionsacademy.org>; Karrie Kerns <karriek@okunion.k12.ok.us>; shallett@okunion.k12.ok.us <shallett@okunion.k12.ok.us>; btaylor@okunion.k12.ok.us <btaylor@okunion.k12.ok.us>; rbellah@okvirtual.org <rbellah@okvirtual.org>; Plummer, Audra (OVCA Admin) <aplummer@okvirtual.org>; Elda Walker <Elda.Walker@oja.ok.gov>; Melissa White <Melissa.White@oja.ok.gov>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; rdove@okmulgeeps.com <rdove@okmulgeeps.com>; jgrimmatt@okmulgeeps.com <jgrimmatt@okmulgeeps.com>; sbranan@oktahschool.com <sbranan@oktahschool.com>; Oktaha <jneedham@oktahschool.com>; Michelle Culbreath <mculbreath@olive.k12.ok.us>; mickell@olive.k12.ok.us <mickell@olive.k12.ok.us>; rmhazel@olustee.k12.ok.us <rmhazel@olustee.k12.ok.us>; Tricia Latham <tricia.latham@tlathamcpa.com>; janicereynolds@olustee.k12.ok.us <janicereynolds@olustee.k12.ok.us>; cindy.lovelace@oologah.k12.ok.us <cindy.lovelace@oologah.k12.ok.us>; Breanna Rogers <breanna.rogers@oologah.k12.ok.us>; david.wilkins@oologah.k12.ok.us <david.wilkins@oologah.k12.ok.us>; Freida Burgess <burgess6803@gmail.com>; Freida Burgess <burgess6803@gmail.com>; stefannie@adpcnet.com <stefannie@adpcnet.com>; dianneroberts580@gmail.com <dianneroberts580@gmail.com>; Amy Kilgore <akilgore@osageelementary.com>; Lisa Muller <lmuller@osageelementary.com>; cosburn@osageelementary.com <cosburn@osageelementary.com>; jlay070473@gmail.com <jlay070473@gmail.com>; principal@osagehills.k12.ok.us <principal@osagehills.k12.ok.us>; krobison@osagehills.k12.ok.us <krobison@osagehills.k12.ok.us>; renee.atkinson@owassops.org <renee.atkinson@owassops.org>; margaret.coates@owassops.org <margaret.coates@owassops.org>; phillip.storm@owassops.org <phillip.storm@owassops.org>; Sherri Lee <sfipps@paden.k12.ok.us>; rmartin@paden.k12.ok.us <rmartin@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; mstiles@paden.k12.ok.us <mstiles@paden.k12.ok.us>; brittneydawkins <brittneydawkins@panama.k12.ok.us>; sueskelton@panama.k12.ok.us <sueskelton@panama.k12.ok.us>; dustywalden@panama.k12.ok.us <dustywalden@panama.k12.ok.us>; denise.cook@panolabearcats.org <denise.cook@panolabearcats.org>; bryan.deatherage@panolabearcats.org <bryan.deatherage@panolabearcats.org>; David Harp <dharp74804@gmail.com>; David Morris <dmorris@paoli.k12.ok.us>; John Pratt <johnp@pvnational.com>; Marilyn Webster <mwebster@paoli.k12.ok.us>; Lindsey Carson <lcarson@pvps.us>; davidcash@pawhuskadistrict.org <davidcash@pawhuskadistrict.org>; Elizabeth Hembree <elizabethhembree@pawhuskadistrict.org>; Tina McCosar <tinamccosar@pawhuskadistrict.org>; tina.ardrey@pawnee.k12.ok.us <tina.ardrey@pawnee.k12.ok.us>; Cheryl Ryan <cheryl.ryan@pawnee.k12.ok.us>; stacy.womack@pawnee.k12.ok.us <stacy.womack@pawnee.k12.ok.us>; Roberta Jackson <rjackson@peavinepanthers.net>; Tonya Kimble <tkimble@peavinepanthers.net>; tbarrows@peckham.k12.ok.us <tbarrows@peckham.k12.ok.us>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Steve Blasingame <steve@ajb-cpas.com>; ccline@peckham.k12.ok.us <ccline@peckham.k12.ok.us>; Audra Mason <amason@peckham.k12.ok.us>; jdecker@peckham.k12.ok.us <jdecker@peckham.k12.ok.us>; John Cox <jcox@peggs.k12.ok.us>; jlewis <jlewis@peggs.k12.ok.us>; heather@peggs.k12.ok.us <heather@peggs.k12.ok.us>; Jenny Durnal <jdurnal@p-t.k12.ok.us>; lfleming@perry.k12.ok.us <lfleming@perry.k12.ok.us>; Berva Weaver <bweaver@perry.k12.ok.us>; sanja.cook@piedmontschools.org <sanja.cook@piedmontschools.org>; tammy.kuchera@piedmontschools.org <tammy.kuchera@piedmontschools.org>; Drew.Eichelberger@piedmontschools.org <Drew.Eichelberger@piedmontschools.org>; kharris@pioneer8.k12.ok.us <kharris@pioneer8.k12.ok.us>; tharrison@pioneer8.k12.ok.us <tharrison@pioneer8.k12.ok.us>; bkoontz@ppv.k12.ok.us <bkoontz@ppv.k12.ok.us>; dschwandt@ppv.k12.ok.us <dschwandt@ppv.k12.ok.us>; paulacrawford@piedmontschools.org <paulacrawford@piedmontschools.org>; cgraham@pittsburg.k12.ok.us <cgraham@pittsburg.k12.ok.us>; tjones@plainview.k12.ok.us <tjones@plainview.k12.ok.us>; ksmart@plainview.k12.ok.us <ksmart@plainview.k12.ok.us>;

strickerk@plainview.k12.ok.us <strickerk@plainview.k12.ok.us>;croper@pgs.k12.ok.us <croper@pgs.k12.ok.us>;
 jbrittain@pocolaschools.org <jbrittain@pocolaschools.org>;rcox@pocolaschools.org <rcox@pocolaschools.org>;
 lhoward@pocolaschools.org <lhoward@pocolaschools.org>;ayoung@pocolaschools.org <ayoung@pocolaschools.org>;
 allynl@pcps.us <allynl@pcps.us>;storib@pcps.us <storib@pcps.us>;sdavis@pondcreek-hunter.k12.ok.us <sdavis@pondcreek-
 hunter.k12.ok.us>;mkimmell@pondcreek-hunter.k12.ok.us <mkimmell@pondcreek-hunter.k12.ok.us>;
 khusted@porter.k12.ok.us <khusted@porter.k12.ok.us>;sstaner@porter.k12.ok.us <sstaner@porter.k12.ok.us>;
 bstone@porter.k12.ok.us <bstone@porter.k12.ok.us>;lberry@porum.k12.ok.us <lberry@porum.k12.ok.us>;
 ssmith@porum.k12.ok.us <ssmith@porum.k12.ok.us>;kwright@porum.k12.ok.us <kwright@porum.k12.ok.us>;
 barness@poteau.k12.ok.us <barness@poteau.k12.ok.us>;duncanc@poteau.k12.ok.us <duncanc@poteau.k12.ok.us>;
 turnerj@poteau.k12.ok.us <turnerj@poteau.k12.ok.us>;kengle@prague.k12.ok.us <kengle@prague.k12.ok.us>;
 mroller@prague.k12.ok.us <mroller@prague.k12.ok.us>;mudson@preston.k12.ok.us <mudson@preston.k12.ok.us>;
 dmcclhannon@preston.k12.ok.us <dmcclhannon@preston.k12.ok.us>;dstacy@preston.k12.ok.us <dstacy@preston.k12.ok.us>;
 thamilton@prettywater.k12.ok.us <thamilton@prettywater.k12.ok.us>;debcj8@gmail.com <debcj8@gmail.com>;
 jtaylor@prettywater.k12.ok.us <jtaylor@prettywater.k12.ok.us>;cseek@prue.k12.ok.us <cseek@prue.k12.ok.us>;
 cthurman@prue.k12.ok.us <cthurman@prue.k12.ok.us>;applegates@pryorschools.org <applegates@pryorschools.org>;
 hursts@pryorschools.org <hursts@pryorschools.org>;johnsonj@pryorschools.org <johnsonj@pryorschools.org>;
 mullerl@pryorschools.org <mullerl@pryorschools.org>;wandac@purcellps.org <wandac@purcellps.org>;mcadoos
 <mcadoos@purcellps.org>;melvinl@purcellps.org <melvinl@purcellps.org>;stoneang@purcellps.org
 <stoneang@purcellps.org>;jfitzgerald@putnamcityschools.org <jfitzgerald@putnamcityschools.org>;
 frhodes@putnamcityschools.org <frhodes@putnamcityschools.org>;rspilman@putnamcityschools.org
 <rspilman@putnamcityschools.org>

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: Maritza Santiago

Email: msantiago@santafesouth.org

Upload Date: 11/6/2023 2:53:31 PM

Locked Date	Locked By
11/6/2023 2:19:25 PM	Maritza Santiago
11/6/2023 2:19:25 PM	Maritza Santiago
10/27/2023 9:08:34 AM	Chris Brewster
10/27/2023 9:08:34 AM	Chris Brewster
10/2/2023 1:04:53 PM	Chris Brewster
10/2/2023 1:04:53 PM	Chris Brewster
9/6/2023 9:12:37 AM	Chris Brewster
9/6/2023 9:12:37 AM	Chris Brewster

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

55 OKLAHOMA

G021 SANTA FE SOUTH
CHARTER

Enc: \$0.00 Warrants: \$192,254.24

CHARTER					
110	Regular Certified Salaries	\$168,494.18	175318: BREWSTER, CHRISTOPHER		\$192,253.00
170	Stipends - Certified	\$1,000.00	115 Superintendent/Chief	110 Base Salary	\$168,494.00
192	Extra Duty/Addenda—Certified	\$2,500.00	Executive Officer (CEO)/Head		
212	Dental Insurance - Certified Personnel	\$535.20	of Charter School		
213	Health and Accident Insurance - Certified Personnel	\$7,537.08	115 Superintendent/Chief	212 Fringe Dental Ins-CP	\$535.00
			Executive Officer (CEO)/Head		
218	Vision Insurance - Certified Personnel	\$103.44	of Charter School		
251	Retirement - District-Paid - Certified Personnel	\$11,909.34	115 Superintendent/Chief	213 Fringe Hlth & Acc Ins-CP	\$7,537.00
			Executive Officer (CEO)/Head		
251	Retirement - District-Paid - Certified Personnel	\$175.00	of Charter School		
			115 Superintendent/Chief	218 Fringe Vision Ins-CP	\$103.00
			Executive Officer (CEO)/Head		
			of Charter School		
			115 Superintendent/Chief	251 Fringe Retirement-DP-CP	\$11,909.00
			Executive Officer (CEO)/Head		
			of Charter School		
			115 Superintendent/Chief	170 Stipends	\$1,000.00
			Executive Officer (CEO)/Head		
			of Charter School		
			115 Superintendent/Chief	192 Extra	\$2,500.00
			Executive Officer (CEO)/Head		
			of Charter School		
			115 Superintendent/Chief	251 Fringe Retirement-DP-CP	\$175.00
			Executive Officer (CEO)/Head		
			of Charter School		

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 - Fowarding Accounts
6130 11 GEN FUND-FOR OPERAT \$27,198.82
6140 11 GEN FUND-FOR OPERAT \$9,214.99
6140 60 SCHOOL ACTIVITY FNDS \$265.61

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

5. Fund transfer Comparison		
Function 5200 Expenditure with		Sources 5120-5190 Revenue with
Program 700		Program 700
Function 5200 Expenditure without	\$5,631.00	Sources 5120-5190 Revenue without
Program 700		Program 700
		\$5,631.00

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	\$41,388,059.34	\$37,566,194.32	\$3,821,865.02	\$3,821,865.02	-
21	-	-	-	-	-
60	\$1,030,521.38	\$562,730.40	\$467,790.98	\$467,790.98	-

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: \$12,832.52

Expenditures Function 3155: \$12,832.52

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

Revenue: \$0.00

Expenditures: \$0.00

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	\$20,298.32	\$101,625.20	-\$81,326.88
2023	11	385	\$26,661.43	\$26,661.43	\$0.00
2023	11	759	\$182,170.39	\$77,354.18	\$104,816.21
2023	11	760	\$3,135.00	\$0.00	\$3,135.00
2023	11	762	\$71,836.23	\$71,836.23	\$0.00
2023	11	763	\$2,203,231.18	\$849,260.81	\$1,353,970.37
2023	11	764	\$568,711.02	\$568,711.02	\$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	\$0.00	0.00	
563	\$0.00	0.00	
564	\$0.00	0.00	