

From: Lori Kimbrough <Lori.Kimbrough@sde.ok.gov>

Sent: Tuesday, June 30, 2020 3:57 PM

To: Matt Wilson <matt.wilson@sovereignschools.org>

Cc: Monty Guthrie <Monty.Guthrie@sde.ok.gov>; Brad Clark <Brad.Clark@sde.ok.gov>; Donald Gray <Donald.Gray@sde.ok.gov>; Ryan Pieper <Ryan.Pieper@sde.ok.gov>; SDE State Aid <State.Aid@sde.ok.gov>

Subject: FY20 Student Level Annual Statistical Report

The Student Level Annual Statistical Report is due today, June 30. The State Aid Initial Allocation depends on this data to be certified by all districts. Please certify and send the reports to your RAO as soon as possible.

Lori Kimbrough

Financial and Data Analyst

State Aid

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Ste. 427

Oklahoma City, OK 73105

ph. 405-522-0139

cell 405-410-5863





909 South Meridian
Oklahoma City, OK 73108
877-409-2265
www.bank2online.com

SOVEREIGN COMMUNITY SCHOOL FOUNDATION
FOUNDATION ACCOUNT
12600 N KELLEY AVE
OKLAHOMA CITY, OK 73131

Account Number
14021096
Statement Period
Jul 01, 2020 To Jul 31, 2020

The ABSOLUTE Best Business Checking

Account Number: 14021096

Account Summary

Previous Balance	\$33,871.13	Average Balance	\$26,676.09
Number of Credits	1	Minimum Balance	\$12,415.07
Total Credits	\$0.56	Average Collected Balance	\$26,676.09
Number of Debits	16		
Total Debits	\$21,456.62	Total Bank Charges	\$0.00
New Balance	\$12,415.07	(Includes Service Charge)	

Checks (9 In Order)

No	Date	Amount	No	Date	Amount	No	Date	Amount
234	Jul 28, 2020	\$2,800.02	273	Jul 06, 2020	\$1,651.52	1706	* Jul 21, 2020	\$1,592.87
237	* Jul 09, 2020	\$2,000.00	486	* Jul 23, 2020	\$1,646.15	1707	Jul 29, 2020	\$1,588.67
272	* Jul 06, 2020	\$1,364.34	1702	* Jul 24, 2020	\$1,365.41	1708	Jul 30, 2020	\$2,800.02

Other Debits

Date	Transaction Details	Amount
Jul 16, 2020	Ach withdrawal IRS USATAXPYMT	\$777.24-
Jul 16, 2020	Ach withdrawal EMPL SEC COMM EMPL SEC 2002753921	\$424.80-
Jul 22, 2020	Ach withdrawal IRS USATAXPYMT	\$566.84-
Jul 23, 2020	Ach withdrawal GOOGLE APPS_COMME	\$562.33-
Jul 29, 2020	Ach withdrawal GOOGLE APPS_COMME	\$562.33-
Jul 30, 2020	Ach withdrawal TAX PAYMENTS OK TAX PMT TXP*GK*WTH*A*WTH1528859002*20200930*RTNP YM*20200728*41000/	\$410.00-
Jul 31, 2020	Ach withdrawal IRS USATAXPYMT	\$1,344.08-

Deposits/Credits

Date	Transaction Details	Amount
------	---------------------	--------

Jul 22, 2020	Ach deposit GOOGLE PAYMENT	\$0.56
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Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jun 30, 2020	\$33,871.13	Jul 21, 2020	\$26,060.36	Jul 28, 2020	\$19,120.17
Jul 06, 2020	\$30,855.27	Jul 22, 2020	\$25,494.08	Jul 29, 2020	\$16,969.17
Jul 09, 2020	\$28,855.27	Jul 23, 2020	\$23,285.60	Jul 30, 2020	\$13,759.15
Jul 16, 2020	\$27,653.23	Jul 24, 2020	\$21,920.19	Jul 31, 2020	\$12,415.07

-IN ACCORDANCE WITH FEDERAL REGULATION WE HAVE REDUCED THE TIME WE MAY HOLD ITEMS DEPOSITED TO YOUR ACCOUNT. FUNDS FROM CASH AND CHECKS DEPOSITED WILL STILL NORMALLY BE AVAILABLE TO YOU ON THE NEXT BUSINESS DAY FOLLOWING THE DAY WE RECEIVE YOUR DEPOSIT. ANY DELAY IN AVAILABILITY OF YOUR FUNDS WILL GENERALLY BE TWO BUSINESS DAYS. UNDER CERTAIN CIRCUMSTANCES WE MAY DELAY FUNDS AVAILABILITY UP TO SEVEN BUSINESS DAYS. IF WE DECIDE TO DELAY YOUR FUNDS AVAILABILITY WE WILL NOTIFY YOU AT THE TIME OF YOUR DEPOSIT OR AS SOON AS POSSIBLE. IF YOU HAVE ANY QUESTIONS OR WOULD LIKE A COPY OF OUR FUNDS AVAILABILITY POLICY PLEASE CONTACT US AT (405)946-2265.

**SOVEREIGN COMMUNITY SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

June 30, 2020 and Year to Date

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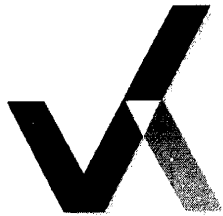
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JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

July 9, 2020

Honorable Board of Education
Sovereign Community School
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Sovereign Community School as of June 30, 2020 and the related statements of revenues and expenses – cash basis for the year ended. Prior year's comparative revenue and expense information and current year budgetary information are included in the related statements of revenue and expenses, as well as items listed in the table of contents under the heading supplemental information, which are presented only for analysis purposes. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplemental information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the cash and budgetary basis of accounting that is described in the following paragraph.

The regulatory basis of accounting requires a specific format of presentation of governmental funds and the accompanying presentation does not comply with that format. Additionally, fixed assets and any related debt are not included in the statement of assets, liabilities and net assets presented on a cash basis. Any such accounts are reflected in the statement of revenues and expenses as a corresponding receipt and/or expenditure of funds. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the School's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Sovereign Community School.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

SOVEREIGN COMMUNITY SCHOOL
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
JUNE 30, 2020

	<u>General</u>	<u>Activity</u>	<u>Totals</u>
Assets			
Foundation Cash Account	\$ 33,871.13	-	33,871.13
General Fund Cash Account	100.00	-	100.00
Activity Fund Cash Account	-	100.00	100.00
Total Assets	<u>33,971.13</u>	<u>100.00</u>	<u>34,071.13</u>
Liabilities			
Outstanding Payments	12,733.92	-	12,733.92
Funds held for student activities		100.00	100.00
Total Liabilities	<u>12,733.92</u>	<u>100.00</u>	<u>12,833.92</u>
Total Net Assets	<u>\$ 21,237.21</u>		<u>21,237.21</u>

Note 1 - PPP loan grant of \$102,500.00 is not included in these liabilities.

It is unknown if management has filed the application of forgiveness with Arvest Bank or how much is eligible to be forgiven.

Note 2 - Additionally, the amount of Oklahoma Teacher's Retirement owed is also unknown.

**SOVEREIGN COMMUNITY SCHOOL - 2019-20 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND - CASH BASIS**

<u>Revenue Source</u>	<u>Code</u>	<u>2019-20 Budgeted</u>	<u>2019-20 As of 6/30/20</u>	<u>% of YTD to Budg.</u>
LOCAL SOURCES				
Interest Earnings	1300	-	6.00	N/A
Reimbursements	1500	6,000.00	5,786.00	96.4%
Other Local Sources of Revenue	1600	405,000.00	402,351.64	99.3%
PPP Covid-19 Grant	1600	102,600.00	102,500.00	99.9%
Child Nutrition - Local	1700	-	-	N/A
STATE SOURCES				
Foundation & Salary Incentive Aid	3210	208,309.44	208,324.96	100.0%
Flexible Benefits Reimb.	3250	43,331.82	43,331.82	100.0%
Purchase of Textbooks	3420	622.15	622.15	100.0%
FEDERAL SOURCES				
Special Education Programs	4300	-	-	N/A
OPSRC - CSP Grant	4689	600,000.00	200,436.08	33.4%
Child Nutrition - Federal	4700	-	-	N/A
Correcting Entries	5600	18,134.68	18,134.68	100.0%
Transferred from Activity Fund	6200	28,046.41	28,046.41	100.0%
Total Revenue		<u>1,412,044.50</u>	<u>1,009,539.74</u>	<u>71.5%</u>
Net Assets - Beginning		-	-	N/A
Lapsed Appropriations/Est. Warrants				N/A
Balance Available		<u>1,412,044.50</u>	<u>1,009,539.74</u>	<u>71.5%</u>
Less: Expenditures				
Salaries		714,146.95	528,593.26	74.0%
Non-Salaries		834,898.91	459,709.27	55.1%
Total Expenditures		<u>1,549,045.86</u>	<u>988,302.53</u>	<u>63.8%</u>
Net Assets - Ending		<u>(137,001.36)</u>	<u>21,237.21</u>	

SUPPLEMENTAL INFORMATION

SOVEREIGN COMMUNITY SCHOOL - 2019-20 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Object)	Object	2019-20 Original Budget	2019-20 As of 6/30/20	% of YTD to Budg.
000 General Fund & Local Codes				
Salaries	100	500,000.00	339,147.64	67.83%
Employee Benefits	200	38,000.00	26,011.62	68.45%
Worker's Comp./State Unempl.	270-280	5,000.00	4,913.87	98.28%
Professional Services	300	42,404.69	35,225.32	83.07%
Water/Sewer	411	7,500.00	7,132.30	95.10%
Cleaning Services	420	15,000.00	11,985.13	79.90%
Repairs and Maintenance Services	430	36,000.00	8,407.76	23.35%
Rentals or Lease Services	440	45,000.00	37,391.56	83.09%
Student Transportation	511	-	-	N/A
Insurance Services	520	26,000.00	44,581.00	171.47%
Communications Services	530	19,000.00	17,255.45	90.82%
Advertising	540	1,739.33	1,739.33	100.00%
Printing & Binding	550	2,240.57	2,308.57	103.03%
Staff Travel	580	16,100.00	14,435.92	89.66%
Other Purchased Services	599	1,060.00	1,060.00	100.00%
General Supplies	610	37,000.00	11,350.56	30.68%
Electricity	624	15,000.00	14,100.39	94.00%
Fuel for Vehicle	625	4,100.00	4,088.61	99.72%
Natural Gas	627	5,250.00	5,792.46	110.33%
Books	640	-	-	N/A
Durable Supplies	650	47,000.00	4,723.95	10.05%
Awards, Gifts, Decorations	680	5,544.80	5,062.31	91.30%
Technology	733	14,000.00	898.87	6.42%
Dues and Fees	810	9,500.00	4,344.55	45.73%
Staff Registration & Tuition	860	828.00	180.00	21.74%
Reimbursement/Correcting Entries	900	9.37	9.37	100.00%
Subtotal		<u>893,276.76</u>	<u>602,146.54</u>	67.41%
Child Nutrition Program (Proj. 385,763,764)				
Services/Materials	300-860	<u>9,000.00</u>	<u>20,497.15</u>	227.75%
Subtotal		<u>9,000.00</u>	<u>20,497.15</u>	227.75%
State Textbooks (Proj. 333)				
Salaries/Employee Benefits	100-299	-	-	
Services/Materials	300-860	<u>622.15</u>	<u>622.15</u>	100.00%
Subtotal		<u>622.15</u>	<u>622.15</u>	100.00%
Flexible Benefit Allowance (Proj. 331-335)				
Salaries/Employee Benefits	100-299	<u>46,146.95</u>	<u>37,673.73</u>	81.64%
Title I, Part A (Proj. 511)				
Salaries/Employee Benefits	100-299	-	-	N/A
Services/Materials	300-860	<u>-</u>	<u>-</u>	N/A
Subtotal		<u>-</u>	<u>-</u>	N/A
Special Education (Proj. 621)				
Salaries/Employee Benefits	100-299	-	-	N/A
Staff Travel	580	<u>-</u>	<u>-</u>	N/A
Subtotal		<u>-</u>	<u>-</u>	N/A
CSP Grant - OPSRC (Proj. 771)				
Salaries/Employee Benefits	100-299	<u>130,000.00</u>	<u>125,760.27</u>	96.74%
Services/Materials	300-860	<u>470,000.00</u>	<u>201,602.69</u>	42.89%
Subtotal		<u>600,000.00</u>	<u>327,362.96</u>	54.56%
Additional Year End Reserves				
Grand Total		<u>1,549,045.86</u>	<u>988,302.53</u>	63.80%
Payroll Expenses	100-200	714,146.95	528,593.26	74.02%
Non-Payroll Expenses	300-900	834,898.91	459,709.27	55.06%
Totals		<u>1,549,045.86</u>	<u>988,302.53</u>	63.80%

**SOVEREIGN COMMUNITY SCHOOL - 2019-20 FISCAL YEAR
MONTHLY EXPENDITURE BREAKDOWN
- GENERAL FUND - CASH BASIS**

	2019-20 Expenditures	
	<u>Salary</u>	<u>Non-salary</u>
July	25,946.16	44,235.60
August	38,706.70	28,289.00
September	42,376.60	43,487.13
October	60,991.17	54,618.97
November	55,970.03	28,279.47
December	61,657.60	47,309.46
January	52,670.27	43,509.65
February	53,553.08	24,006.13
March	53,193.31	7,512.81
April	20,371.20	6,657.15
May	20,371.20	116,980.03
June	42,785.94	14,823.87
	<u>\$ 528,593.26</u>	<u>459,709.27</u>
		<u>988,302.53</u>

Sovereign Community School
Revenue/Expenditure Summary**Options:** Fund: 60, Date Range: 7/1/2019 - 6/30/2020

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
800 SCHOOL ACTIVITY PROG	\$0.00	\$2,593.21	\$0.00	\$2,493.21	\$100.00	\$0.00	\$100.00
Total	\$0.00	\$2,593.21	\$0.00	\$2,493.21	\$100.00	\$0.00	\$100.00

Joy Hillemeier
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

**CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2019-2020 SCHOOL YEAR**

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2019-2020 fiscal year beginning July 1, 2019, and ending June 30, 2020.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the 9th day of July, 2020.

ATTEST:-

Stacy Thrasher
CLERK

Kate Gultash
PRESIDENT

55-J004

DISTRICT

OK

COUNTY

55-J004

COUNTY/DISTRICT NO.

APPROVED THIS 9th DAY OF July, 2020.

Sanders, Bledsoe & Hewett, CPA's LLP

AUDITING FIRM

Chris Bledsoe

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A

COPY TO: Katherine Black, Executive Director, Financial Accounting
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 420
Oklahoma City, Oklahoma 73105-4599

MUST BE FILED NO LATER THAN JUNE 30, 2020

Contracts dated prior to January 8, 2020, will **not** be accepted.
Contracts which do not contain **all** of the above provisions will **not** be accepted.

From: matt.wilson@sovereignschools.org <matt.wilson@sovereignschools.org>
Sent: Thursday, August 6, 2020 11:42 AM
To: Heather Young <Heather.Young@sde.ok.gov>
Cc: Ryan Pieper <Ryan.Pieper@sde.ok.gov>; Brad Clark <Brad.Clark@sde.ok.gov>
Subject: Re: [EXTERNAL] Fw: Info. Needed

Yes mam. I am however out for multiple funerals and will not return to work until Monday. I will do my best to get those completed as quickly as possible. We have received earnings.

Sent from Yahoo Mail on Android

On Thu, Aug 6, 2020 at 8:03 AM, Heather Young

<Heather.Young@sde.ok.gov> wrote:

Matt,

All final 19-20 personnel data was to be submitted by end of day, July 15. Your attempt to begin the reporting process 3 weeks after the deadline is alarming and will potentially create a delay for 50,000+ certified employees to have their records updated in a timely manner. At this point, I will need to get approval for your reports (previously submitted and certified as accurate) to be reopened. If approved, are you prepared to complete your report immediately? Have you collected all earnings from Jay?

In addition, an "E" teacher number is only provided for certified staff who have never held a valid certificate. Your Accreditation Application listed several certified staff with Oklahoma teacher numbers. Of those listed below, 1) were all in a certified position and 2) who already holds an OK cert?

Heather Young

Director
School Personnel Records
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Ste. 210
Oklahoma City, OK 73105
Phone: (405) 521-3360
Fax: (405) 522-1519



From: matt.wilson@sovereignschools.org <matt.wilson@sovereignschools.org>

Sent: Wednesday, August 5, 2020 11:52 AM

To: Heather Young <Heather.Young@sde.ok.gov>

Subject: [EXTERNAL] Fw: Info. Needed

Good afternoon Heather. Attached are thr requested SSN to create personnel files #'s. I apologize for the delay. Thanks.

-Matt

[Sent from Yahoo Mail on Android](#)

----- Forwarded Message -----

From: "Andi Fugate" <andif.ocas@gmail.com>

To: "Matt Wilson" <matt.wilson@sovereignschools.org>

Cc:

Sent: Mon, Aug 3, 2020 at 2:14 PM

Subject: Re: Info. Needed

Victoria Andrews- [REDACTED]

Kendra Clements- [REDACTED]

Jeremy Johnson- [REDACTED]

Candace Keah-tigh- [REDACTED]

Carrie Lehi- [REDACTED]

Carol Perkins- [REDACTED]

Kimberly Shook- [REDACTED]

Matthew Wilson- [REDACTED]

Stacie Thrasher- [REDACTED]

On Thu, Jul 30, 2020 at 9:51 AM Matt Wilson <matt.wilson@sovereignschools.org> wrote:

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

From: **Matt Wilson** <matt.wilson@sovereignschools.org>

Date: Thu, Jul 30, 2020 at 9:50 AM

Subject: Info. Needed

To: Andi Fugate <afugate@jackhjenkinscpa.com>

Good morning Andi. I was wondering if you could send me the following missing SSN #'s? I am working to close out our personnel report and could not locate the empty individual files. Thanks!

Victoria Andrews- [REDACTED]

Kendra Clements-

Jeremy Johnson-

Candace Keah-tigh-

Carrie Lehi- -0841

Carol Perkins-

Kimberly Shook-

Matthew Wilson- [REDACTED]

Stacie Thrasher-

>>>~~**Matt Wilson**~~>

Sovereign Community School

Superintendent/ Founding Principal

Cell- (208) 252-0536

Email: matt.wilson@sovereignschools.org

"I believe the children are our future,
teach them well and let them lead the way"

--

>>>~*Matt Wilson*~>

Sovereign Community School

Superintendent/ Founding Principal

Cell- (208) 252-0536

Email: matt.wilson@sovereignschools.org

"I believe the children are our future,
teach them well and let them lead the way"

From: Brad Clark <Brad.Clark@sde.ok.gov>
Sent: Saturday, September 12, 2020 3:25 PM
To: Matt Wilson <matt.wilson@sovereignschools.org>
Cc: Ryan Pieper <Ryan.Pieper@sde.ok.gov>
Subject: Re: [EXTERNAL] Deadlines

Hi, Matt.

Your Regional Accreditation Officer (RAO) would be your best and most immediate contact on those items. I have copied Ryan Pieper who, who leads that team and can correct me if I am wrong and put you in touch with the proper individual/RAO. I believe the RAO for your school is Leslie Janis.

Have you received a completed audit as was required by the State Board several months ago? It was my understanding that this was going to be done relatively quick, but if you have not yet received it, do you have an estimate of when that will be available to provide to the State Board?

Thank you, and I hope you are doing well/staying safe.

Brad Clark

General Counsel

Oklahoma State Department of Education

2500 North Lincoln Boulevard, Suite 117

Oklahoma City, Oklahoma 73105

Office: 405-522-3274

Cell: 405-420-4318

Brad.Clark@sde.ok.gov

Sde.ok.gov

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unauthorized disclosure, distribution, or use of the contents of this message is prohibited and subjects the user to penalty of law.

From: Matt Wilson <matt.wilson@sovereignschools.org>

Date: Wednesday, September 9, 2020 at 9:03 AM

To: Brad Clark <Brad.Clark@sde.ok.gov>

Subject: [EXTERNAL] Deadlines

Good morning Brad. I hope all is well. I just wanted to reach out and ask if you could help put me in touch with someone that can help me with getting all of my items completed for accreditation and on single sign on especially? I wanted to stay on top of things this year and get a list of deadlines for submissions. Last year I was hit with a lot of info that I had no clue that I was suppose to submit. So I am just trying to stay on top of things. Thanks Brad.

-Matt

--

>>>~~*Matt Wilson*~~>

Sovereign Community School

Superintendent/ Founding Principal

Cell- (208) 252-0536

Email: matt.wilson@sovereignschools.org

**"I believe the children are our future,
teach them well and let them lead the way"**

FY 20 District Revenue and Expenditure Review

School District Sovereign Community School 55 J004		1st REVIEW DATE
Email Contact: Stacie Thrasher (405) 706-4974 stacie.thrasher@sovereignschools.org		9/16/2020
Reviewer: Pam Honeysuckle		
MISC		
10	Superintendent's total compensation for Function 2321, Job Class 115	where is the Supt. Salary? Does he volunteer? Please correct, if needed.
30	MOE: Special Ed	Is the District in agreement with report? District will need to review these reports and respond under district response.
31	MOE: Excess Cost	Is the District in agreement with report? District will need to review these reports and respond under district response.
32	MOE: ESSA (Formally No Child Left Behind): ATTACHED	Is the District in agreement with report? District will need to look at the attached report.
33	Administrative Costs	Is the District in agreement with report? District will need to review these reports and respond under district response.
SITE CODES:		
34	Site Codes / 050 Site Coding	Does the district agree with the coding that is in 050?
36	District: Unload Estimate of Needs (EONs) for FY 20-21 in Excel Format (Due October 1)	Please upload an excel copy of the FY 20-21 EONs on the OCAS system in the EONs tab once completed. Superintendent has to log in in order to see the this tab. Make sure this matches the districts OCAS data.
37	OCAS Balancing with Estimate of Needs in all Funds	Once the FY 20-21 EONs has been uploaded please review all funds to make sure district is in balance.
38	District School Audit	Once the district has completed FY 20 School District Audit, please email a copy to the OCAS office . If the audit is submit before December 1 make sure it balances with the OCAS data and the EONs.

FY 20 OCAS Data Review - Sovereign Community School**Pam Honeysuckle** <Pam.Honeysuckle@sde.ok.gov>

Thu 9/17/2020 6:30 AM

To: stacie.thrasher@sovereignschools.org <stacie.thrasher@sovereignschools.org> 2 attachments (103 KB)

Sovereign Community School FY 20 Review Sheet.xlsx; ESSA.pdf;

Hello,

I have attached the district review. Please see all questions in red (excel spreadsheet). Responses are required.

Please respond to this office within 5 days of this email, and if necessary, have all data upload again.

Respectfully,

Pam Honeysuckle, Financial Specialist
Oklahoma State Department of Education
Financial Accounting/OCAS/Auditing
Phone 405.522.3273
Fax 405.522.3271

**OKLAHOMA**
Education

Pam Honeysuckle

From: Heather Young
Sent: Wednesday, September 30, 2020 12:44 PM
To: Andi Fugate; Pam Honeysuckle; jeffrey jenkins (via
Subject: Re: [EXTERNAL] Sovereign Personnel Correction

Earnings must also be provided. Approved reports are referenced on the form. Thanks!

Heather Young

Director
School Personnel Records
Oklahoma State Department of Education
2500 N. Lincoln Blvd., Ste. 210
Oklahoma City, OK 73105
Phone: (405) 521-3360
Fax: (405) 522-1519



OKLAHOMA
Education

From: Andi Fugate <andif.ocas@gmail.com>
Sent: Wednesday, September 30, 2020 11:35 AM
To: Heather Young <Heather.Young@sde.ok.gov>; Pam Honeysuckle <Pam.Honeysuckle@sde.ok.gov>; jeffrey jenkins (via <jeffj.ocas@gmail.com>
Subject: [EXTERNAL] Sovereign Personnel Correction

Heather,

I have attached a signed copy of the personnel data correction form for Sovereign to this email.

Thanks,

--

Andi Fugate
Oklahoma Consulting & Accounting Services, LLC
116 W Breckenridge Ave
Bixby, OK 74008
(918) 366-4440

Sovereign

Personnel Data Correction Request



OKLAHOMA STATE DEPARTMENT OF
EDUCATION
CHAMPION EXCELLENCE

County: 55

District: J004

Correction(s) to be made to the following fiscal year personnel report:

2020

Employee Name: Matthew Wilson

☒ Certified ☐ Support
(circle one)

Please select the category that best describes the reporting error and provide the required documentation:

☐ Earnings were coded/reported incorrectly.

Please attach the following:

- 1) Contract(s), timesheet, board minutes, etc. to document pay type.
- 2) Earnings report from local payroll system.
(ADPC-Employee Encumbrance/Expenditure Report MAS-Job Salary/Benefit Summary)

☒ Earnings were coded/paid correctly, but reported incorrectly.

Please attach the following:

- 2) Earnings report from local payroll system.
(ADPC-Employee Encumbrance/Expenditure Report MAS-Job Salary/Benefit Summary)

Requestor Name: Audi Fugate

Email: Andif.ocas@gmail.com

Superintendent Signature

Matt Wilson

Printed Superintendent Name

09/30/20

Date

Submit completed form and supporting documentation to Heather Young at heather.young@sde.ok.gov.

09/30/2020 12:51:00 PM

Sovereign Community School
Job Salary / Benefit Summary

Page 1 of 1

Options: Year: 2019-2020, Schedule Type: Monthly, SemiMonthly, BiWeekly, Weekly, Date Range: 7/1/2019 - 8/31/2020, Employees: 50000, Paid Options: Print
 Paid And Unpaid Items, Order By: Alphabetically

Name	Fraction of Day	Amount	Fed Prj 1	Fed Amt 1	Fed Prj 2	Fed Amt 2	Fed Prj 3	Fed Amt 3	Fed Prj 4	Fed Amt 4	Fed Prj 5	Fed Amt 5	Fed Prj 6	Fed Amt 6	Fed Prj 7	Fed Amt 7
Unit-Job-Sbj-Prg-Obj																
MATTHEW E WILSON																
Salary		93,502.30														
950-112- - -110	0.400	34,600.00	770	2,172.50												
950-112- - -114		2,800.92														
950-115- - -110	0.600	51,900.00	770	19,452.52												
950-115- - -114		4,201.38														
Benefits		6,669.90														
950-112-213		6,669.90														
Total Employee:		100,172.20														
Total:		100,172.20														

Number of Employees: 1

09/30/2020 12:51:00 PM

Sovereign Community School
Job Salary / Benefit Summary

Page 1 of 1

Options: Year: 2019-2020, Schedule Type: Monthly, SemiMonthly, BiWeekly, Weekly, Date Range: 7/1/2019 - 8/31/2020, Employees: 50000, Paid Options: Print
 Paid And Unpaid Items, Order By: Alphabetically

Name	Fraction	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	Fed	
Unit-Job-Sbj-Prg-Obj	of Day	Amount	Prj 1	Fed Amt 1	Prj 2	Fed Amt 2	Prj 3	Fed Amt 3	Prj 4	Fed Amt 4	Prj 5	Fed Amt 5	Prj 6	Fed Amt 6	Prj 7	Fed Amt 7
MATTHEW E WILSON																
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Benefits		6,669.90														
950-112-213		6,669.90														
Total Employee:		100,172.20														
Total:		100,172.20														

Number of Employees: 1

From: Heather Young <Heather.Young@sde.ok.gov>

Sent: Tuesday, October 13, 2020 1:08 PM

To: matt.wilson@sovereignschools.org

Cc: Brent Antwine <Brent.Antwine@sde.ok.gov>; Ryan Pieper <Ryan.Pieper@sde.ok.gov>; Brad Clark <Brad.Clark@sde.ok.gov>

Subject: Fw: School Personnel Reporting

Importance: High

Good afternoon,

Our records indicate that you have yet to begin your 20-21 School Personnel Report (SPR). Our initial reporting window opened September 1st and, traditionally, ends on October 15. An extension for both SPR and Accreditation was just announced this morning. At this time, all reporting must be complete and certified by end of day October 23. ***Please note that personnel reporting is a statutory requirement.***

Heather Young

Director

School Personnel Records

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Ste. 210

Oklahoma City, OK 73105

Phone: (405) 521-3360

Fax: (405) 522-1519



From: Heather Young <Heather.Young@sde.ok.gov>
Sent: Thursday, September 17, 2020 11:26 AM
To: Heather Young <Heather.Young@sde.ok.gov>
Cc: Ashlee Parker <Ashlee.Parker@sde.ok.gov>; Dawn Williams <Dawn.Williams@sde.ok.gov>; Ryan Pieper <Ryan.Pieper@sde.ok.gov>
Subject: School Personnel Reporting

Good morning,

The FY21 School Personnel Reports *and* Secure Upload Application are now open. I wanted to touch base on a few things as you prepare your initial personnel reports. You will also want to review the attached letter for updates and additional reporting information.

Secure Upload (OPTIONAL)

The FY21 Secure Upload Application was released yesterday afternoon. Please be aware that an upload will override current data within SPR; meaning, all manual entries previously made will be eliminated. Once upload is complete, please wait one hour to run your edit check reports. Remember, these reports refresh every hour so running them immediately will not include new data. **If assistance is needed during the upload process, you must EMAIL Dawn Williams at dawn.williams@sde.ok.gov**. She will respond in order received.

Staff with No Salary

Certifying your personnel reports will be prohibited if any staff member has either 1) no salary and no RFNR or 2) any salary or fringe record that is blank. To identify the error(s), you will need to run the Certified/Support - No Salary report located within your Print Reports menu. Once corrected, the "Certify" option will appear.

Expired Certificates

Please be sure to run both the expired and expiring certificate reports. We have identified multiple teachers whose certificate, since July 1, has expired. These individuals will need to renew asap or be converted to a non-certified sub status. ***Only days/earnings received while holding a valid teaching certificate should be included in SPR.***

Salary Schedules

We have received many calls regarding the 20-21 state minimum salary schedule and the \$1220 average increase for FY20. Remember, the FY20 increase was NOT added to the state minimum schedule but, rather, added to the 19-20 budget, allowing district discretion for implementation. This change sent most districts off the state minimum. If your district approved a local schedule that included the \$1220, you no longer follow the state minimum and will need

to provide your district schedule. Please also be sure to provide that as total compensation (base + TRS offset + 251 retirement) for each step, if applicable. In addition, if your district did not approve independent schedules for National Board teachers, you will need to either use the state minimum or your regular Bachelors/Masters schedules, whichever is higher.

Accreditation Application

All site accreditation applications will populate, using your data, on October 1. Please ensure all updates have been made to SPR by end of day Wednesday, September 30. SPR does not have to be certified for accreditation to pull over the data. I'd recommend leaving your personnel reports open until accreditation applications have been completed, just in case you need to make adjustments. All reports (Certified/Support Personnel Reports and all site Accreditation Applications) are due by end of day Thursday, October 15.

Teachers without Certificates

Teachers cannot be reported without a teacher number. Any teacher who has not yet received their certificate by October 15, will not be reported on SPR or Accreditation (these folks should be paid/coded as non-certified subs in payroll). Once certificate is received, Supt will reopen SPR, teacher will be added (only reporting "certified" days/salary), teacher populates to accreditation, and your principal will then need to submit an Application Correction Coversheet (found in the Accreditation/HQT/School Improvement application under "Documents").

NOTE: An Accreditation Correction Coversheet is only needed if certificate is valid beginning Oct 1 or before.

<http://sde.ok.gov/sde/sites/ok.gov.sde/files/Application%20Correction%20Coversheet%20.pdf>

Superintendent Salaries

A friendly reminder that statute restricts how a Superintendent's earnings are coded. Please be aware of the following requirements as you set up payroll. This will save you many hours next summer. **ANY** other duty, outside of teacher (FOD as teacher of record only), principal, counselor or librarian, must be coded to Supt job class (115). This includes bus driver, coach, director, etc.

*E. If an employee of a school district is employed in a position where part of the employee's time is spent as an administrator and part of the time is spent in nonadministrative functions, the percentage of time spent as an administrator shall be included as administrative services. **A superintendent who spends part of the time performing exempted nonadministrative services such as teaching in the classroom, serving as a principal, counselor, or library media specialist, can code up to forty percent (40%) of their salary to other nonadministrative functions.** The total amount of time a superintendent of a school district spends performing services for a school district shall be included as administrative services even if part of the time the superintendent is performing nonexempted nonadministrative service functions. The total amount received by a superintendent from the school district as salary, for the performance of administrative and nonexempted nonadministrative services, shall be recorded under the code for superintendent salary as provided for in the Oklahoma Cost Accounting System.*

Contact Us

Need help? Please feel free to reach out if you have a question or concern on any topic. We are here to assist!

Heather.Young@sde.ok.gov

Ashlee.Parker@sde.ok.gov

Dawn.Williams@sde.ok.gov (Upload issues only)

Many additional resources, such as personnel laws, forms, SPR calendar, tutorials and much more, can also be found on our [webpage](#)!

As always and now more than ever... THANK YOU!... for all you are doing on an hourly/daily/weekly basis.

Want to be in the know? You can sign up for our Admin newsletter and receive it via email or text!

<https://public.govdelivery.com/accounts/OKSDE/subscribers/new>

Heather Young

Director

School Personnel Records

Oklahoma State Department of Education

2500 N. Lincoln Blvd., Ste. 210

Oklahoma City, OK 73105

Phone: (405) 521-3360

Fax: (405) 522-1519





JOY HOFMEISTER

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

August 31, 2020

Superintendents and Personnel Officers,

The 2020-2021 Online School Directory, Certified and Support Personnel Reports and Salary Schedule will open **Tuesday, September 1, 2020, and will be due Thursday, October 15, 2020.** To update your information, access the Single Sign On Site at <https://sdeweb01.sde.ok.gov/SSO2/Signin.aspx>.

The following is a list of changes and helpful information for the 2020-2021 School Personnel Reports:

- **Salary Schedules – If employee portion of TRS contributions are district paid (in part or full), please include this amount in your salary schedules. To have accurate, comparable data, all districts should include these figures, not only those using this fringe to meet state minimum. (*Base Salary + District Paid Retirement = Step Total*)**
- Superintendent contracts are submitted through the School Personnel Report. Please indicate whether your district does/does not currently have a Superintendent/CEO/Head of Charter School on contract and, if so, upload a PDF file of **signed** current year contract. (*Please name as follows: County Number District Code District Name - 551052 Mid-Del*) **NOTE: This is the only copy we need. Please do not also email/fax/mail a copy.**
- **The Online Directory must be updated and certified before any other reports can be certified. Please keep all contact information up-to-date throughout the year, as this is the main source for collecting contacts by all SDE departments. Make sure you are also updating SITE contacts. Click “Contacts” and scroll to bottom of page to view/update. NOTE: Principal contact provided here will reflect on site report cards.**
- ***Remember! Accreditation Applications open October 1 and will be generated by data within your Personnel Reports. You will want to have most of your reporting edits made by Sept 30, to ensure appropriate staff on each site’s application.***
- **Any teacher with an expired certificate was not rolled into the new report. If your district uploads, you will receive an error message for any teacher with an expired certificate and their records will not upload.**
- **A report to assist with certificate renewals is also available. This report (located in the reports menu) will pull all certified staff whose certificates will expire at the end of the fiscal year.**
- **Prior to completing any part of the Certified or Support Personnel Report, you must provide all information requested on the School Personnel “Welcome” screen, and click “Save.”**

August 31, 2020

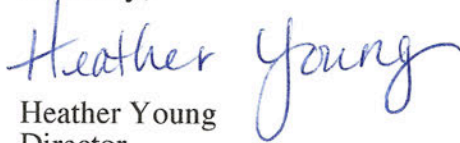
- When entering a new Certified Employee, enter the employee's information, **except the certification expiration date, degree and experience**, and click "Save All Edits" at the bottom of the employee information box. The system will validate the teacher number and social security number against the Oklahoma Educator Credentialing System (OECS). An error will occur if the combination of the two numbers does not match. The teacher's name, expiration date of certificate and degree will populate from OECS.
- **Teacher experience will also pull from SDE records. These fields will reflect calculated totals from teacher service records stored in OECS. There is a report available (located in the reports menu) that will pull all certified staff by site/degree/experience. Be sure to check this against your payroll each year!**
- School e-mail addresses are required on all *certified staff* and requested for all support staff who have been assigned a district email account.
- Enter a Reason For Not Returning (RFNR) for any employee that did not return from the previous year.
- Update all salary/fringe amounts for all current employees and remove any/all unused salary/fringe records from prior year. (Example: Teacher received an extra duty last year, but will not receive increment for FY21.)
- File Submission Upload Instructions can be found on the Single Sign On Systems Menu "Secure Upload Application", "Instructions" tab.
- **Superintendents have access, through Single Sign On, to open district Personnel Reports between reporting periods! Districts no longer need to request access through School Personnel. From Nov 1 - Dec 15 and Feb 15 - May 15, access will be granted through Superintendent rights.**

You will not be able to change the name, degree level, certificate expiration date, or years of experience on existing staff members. Contact our office to resolve any discrepancies. To obtain this information on new employees, refer to the Accreditation/HQT Application in Single Sign-On.

Tutorials and an instruction guide for completing the Certified and Support Personnel Report can be found on the School Personnel Records homepage at <http://sde.ok.gov/sde/school-personnel-records>.

Thank you for your continued support. If you have any questions, please feel free to contact me via e-mail (heather.young@sde.ok.gov) or telephone (405.521.3369).

Sincerely,



Heather Young
Director
School Personnel Records

Flexible Benefit Allowance

70 O.S. §§ 26-101 through 26-105

January 2020

FY20

SOVEREIGN COMMUNITY SCHOOL 55 J004

Choose District: SOVEREIGN COMMUNITY SCHOOL - 55J004

Search By ☐ Code ☒ District ☐ County

Fiscal Year 2019 - 2020

Data Collection January 1

Status: Audit Complete

This district does not qualify to participate in the Flexible Benefit Allowance program

Number of Staff Identified for Flexible Benefit Allowance for Current Fiscal Year

Certified Personnel

Payment of Insurance

How is your insurance paid? (Choose one) ☒ Month of Coverage ☐ In Arrears of Coverage ☐ In Advance of Coverage

Report below (1 & 2) a "head count" of all certified personnel as identified on the "Oklahoma Annual Certified Personnel report" (excluding Superintendents). Be sure to include personnel from all funds. Verify all counts by reentering the correct number.

(1) FBA as Insurance (Major Medical Insurance)

Start of Contract:

July (6/6)	1	1	
Aug (5/7)	5	4	
Sept (4/8)	0	0	
Total	6	5	

Total should equal total employees for this category
Total will be multiplied by \$594.90/\$615.90 for adjusted allocation

(2) In Lieu of FBA (Taxable Compensation)

Start of Contract:

July (6/6)	0	0	
Aug (5/7)	2	2	
Sept (4/8)	0	0	
Total	2	2	

Total should equal total employees for this category
Total will be multiplied by \$69.71 for adjusted allocation

District Note (1)
Staff changes

District Note (2)
Staff changes

RAO's Note (1)

RAO's Note (2)

Admin Note (1)

Admin Note (2)

Support Personnel

Payment of Insurance

How is your insurance paid? (Choose one) ☒ Month of Coverage ☐ In Arrears of Coverage ☐ In Advance of Coverage

Report below (3 & 4) only those support personnel employed a minimum of six (6) or more hours per day who hold a "position" that is defined as a minimum of 172 days or a minimum of 1,032 hours per year from all funds.

(3) FBA as Insurance (Major Medical Insurance)

Start of Contract:

July (6/6)	0	0	
Aug (5/7)	0	0	
Sept (4/8)	0	0	
Total	0	0	

Total should equal total employees for this category
Total will be multiplied by \$594.90/\$615.90 for adjusted allocation

(4) In Lieu of FBA (Taxable Compensation)

Start of Contract:

July (6/6)	0	0	
Aug (5/7)	1	1	
Sept (4/8)	0	0	
Total	1	1	

Total should equal total employees for this category
Total will be multiplied by \$189.69 for adjusted allocation

District Note (3)

District Note (4)

RAO's Note (3)

RAO's Note (4)

Admin Note (3)

Admin Note (4)

I hereby verify that this report is editable and correct according to the records on file in this office.

Audit Complete

Save

Print form

Print

Release form and return to Superintendent

Release

Audit Report

District Status Report

District Summary Report

Statewide Summary Report

Yearly Summary Report

Ver. 1.0.0.0

Contact us: State.Aid@sde.ok.gov - (405) 521-3460

Year

Income		Year 1	Year 2
State Aid			
State Aid based on WADM		\$189,561.28	\$809,429.21
Authorizer Fee (Deduction off of income)		-\$9,478.06	-\$40,471.46
State Textbook	\$	566.16	\$ 566.16
OPSRC Loan	\$	17,000.00	\$ -
Activity Fund Transfer	\$	28,046.41	\$ 100.00
REIMBURSEMENTS	\$	72.68	\$ 70,000.00
Flex Benefit		\$40,663.76	\$40,663.76
PPP COVID 19 Grant	\$	102,600.00	\$ 15,000.00
Federal Programs			
Title I	\$	-	\$ 23,750.00
Title II	\$	-	\$ -
CARES Money	\$	-	\$ 19,000.00
Indian Ed	\$	-	\$ -
Title VI	\$	-	\$ -
IDEA Funds	\$	-	\$ 30,000.00
CSP Funds 771 Funds	\$	122,831.63	\$ 95,000.00
Local Funds	\$	405,562.29	
Balance Forward from Previous Fiscal Year	\$	-	\$ -
Fundraising			\$ 75,000.00
Income Total		\$897,426.15	\$1,138,037.67
Expenses			
Salary Cost			
Administrative Salary* Matt and Stacie	\$	71,877.28	\$ 147,123.00
Instuctional Salary	\$	453,852.08	\$ 406,178.00
Benefits	\$	78,529.13	\$ 140,292.24
Bus Drivers			\$ 46,998.00
Extra Contracts-Stipends			\$ 30,000.00
Total Salary and Benefit	\$	604,258.49	\$ 770,591.24
Facility Expenses			
Building Lease	\$	37,000.00	\$ 45,000.00
Rennovation Costs	\$	-	\$ -
Janitorial	\$	32,000.00	\$ 37,000.00
Insurance	\$	46,281.00	\$ 40,000.00
Furniture Purchase	\$	35,000.00	\$ -
Purchased Services (lawn care, waste and trash removal)	\$	8,950.00	\$ 7,000.00
Repairs and Maintenance	\$	7,500.00	\$ 2,000.00
Utilities (including gas, electric, water, ISP/phone)	\$	67,483.05	\$ 30,000.00
Facility Total	\$	234,214.05	\$ 161,000.00
Other Expenses			
Transportation (including field trips)	\$	500.00	\$ 1,000.00
Professional Services (Legal, Accountant, Audit, etc.)	\$	32,131.18	\$ 28,000.00
Professional Services (Student Supports - speech, social work, psych)	\$	18,000.00	\$ 9,000.00
Postage and Mailing	\$	1,000.00	\$ 2,000.00
Professional Development (Workshops and Conferences)	\$	8,000.00	\$ -
Student Information System	\$	7,131.18	\$ 8,000.00
Assessment Program	\$	4,500.00	\$ 4,500.00
Text Books	\$	50,000.00	\$ 30,000.00
Teaching Supplies	\$	48,919.64	\$ 30,000.00
Copier and Printers	\$	15,000.00	\$ 5,000.00
Computers/Ipads/Chromebooks, etc...	\$	15,000.00	\$ 25,000.00

Other Expense Total	\$ 200,182.00	\$ 142,500.00
Expense Total	\$ 1,038,654.54	\$ 1,074,091.24
Previous Year Carryover	\$ -	
Income Total	\$897,426.15	\$ 1,138,037.67
Expense Total	\$ -1,038,654.54	\$ -1,074,091.24
Carryover	\$ -141,228.39	\$ 63,946.43

Please Note: This budget does not include the payback of the \$172,000 OTRS revenue or any loan repayments. The State Aid Calculations are based on a **-\$172.00** drop in State Aid Factor payments from FY 2020 per WADM which may not be aggressive enough. The title funds are based off the CARES money being 80% of the Federal Funding that is based off the FY 2020 ADM of the school. The assumptions made on the student population was 90% free and reduced lunch and limited special education, primarily LD and Speech.

At current spending levels the school will be \$181,000 less in revenue than expenses. This is primarily due to the \$172,000 owed OTRS that is not seen in the budget. If the OTRS payments had been withheld the school would have been at -\$313,000.00 this past year.

Recommendations
Staffing needs to be adjusted.
Any instructional items should be carefully considered before purchase.
The OCAS report needs to be started immediately, this budget was made with several OCAS errors that must be rectified
The salaries ran the CSP grant are going to require additional revenues to pay the double retirement for a federal program. The CARES any other additional federal monies will have the same requirement.
Food purchases are going to be an issue in pending audits, the practice of restaurant purchases should end immediately
The calculations on the budget that are reprinted above miss balancing with MAS sheets by \$3,000. The past year expenses are rolled forward for next year's budget. The accounting for the \$172,000 owed to OTRS is not placed within the budget.