

MEMORANDUM

TO: The Honorable Members of the State Board of Education

FROM: Janet Barresi, State Superintendent of Public Instruction

DATE: December 19, 2012

SUBJECT: School District in Noncompliance of 70 O.S. § 18-124, Administrative Cost

In accordance with 70 O.S. § 18-124

- A. Any school district with an average daily attendance (ADA) of more than one thousand five (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than five percent (5%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the five percent (5%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.
- B. Any school district with an average daily attendance (ADA) of more than five hundred (500) students but not more than one thousand five hundred (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than seven percent (7%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the seven percent (7%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.
- C. Any school district with an average daily attendance (ADA) of five hundred (500) or fewer students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than eight percent (8%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the eight percent (8%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

- D. For purposes of this section, “administrative services” means costs associated with:
1. Staff for the board of education;
 2. The secretary/clerk for the board of education;
 3. Staff relations;
 4. Negotiations staff;
 5. Immediate staff of the superintendent;
 6. Any superintendent, elementary superintendent, or assistant superintendent;
 7. Any employee of a school district employed as a director, coordinator, supervisor, or who has responsibility for administrative functions of a school district; and
 8. Any consultant hired by the school district.

Listed on the next page are the school districts that did not meet the Administrative Cost criteria.

All three (3) school districts were contacted by U.S. mail and were asked to submit a letter to the Board of Education explaining the reason for exceeding administrative cost and the steps taken to prevent it from reoccurring in the future. Enclosed are letters from the school districts, Cameron, Farris, and Thackerville.

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Attachments

School Districts
Exceeding 2011-2012
Administrative Costs

District	County	Congressional District	Total Expenditures	Administrative Cost	Amount Exceeded	Prior Year Penalty
Cameron	LeFlore	2	\$ 2,883,475.85	\$ 289,075.23	\$ 58,397.16	No
Farris	Atoka	2	\$ 738,910.45	\$ 68,983.90	\$ 9,871.06	No
Thackerville	Love	4	\$ 2,463,400.06	\$ 225,837.97	\$ 28,765.97	No



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Title 70. Schools

Oklahoma Statutes Citationized

Title 70. Schools

Chapter 1 - School Code of 1971

Article Article XVIII - State Aid

Section 18-124 - Amount Withheld from Foundation and Salary Incentive Aid

Cite as: O.S. §, __ __

A. Any school district with an average daily attendance (ADA) of more than one thousand five hundred (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than five percent (5%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the five percent (5%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

B. Any school district with an average daily attendance (ADA) of more than five hundred (500) students but not more than one thousand five hundred (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than seven percent (7%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the seven percent (7%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

C. Any school district with an average daily attendance (ADA) of five hundred (500) or fewer students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than eight percent (8%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the eight percent (8%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

D. For purposes of this section, "administrative services" means costs associated with:

1. Staff for the board of education;
2. The secretary/clerk for the board of education;
3. Staff relations;
4. Negotiations staff;
5. Immediate staff of the superintendent, any elementary superintendent or any assistant superintendent;
6. Any superintendent, elementary superintendent, or assistant superintendent;
7. Any employee of a school district employed as a director, coordinator, supervisor, or who has responsibility for administrative functions of a school district; and
8. Any consultant hired by the school district.

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.

F. Each school site within a school district shall take steps to ensure that the administrative costs for the school comply with the expenditure limits established for school districts in this section.

G. Funds withheld pursuant to the provisions of this section shall be distributed through the State Aid formula to the districts not so penalized.

H. For the 2003-04 and 2004-05 school year, school districts shall report to the State Department of Education the costs associated with administrative services for the school district as defined in subsection D of this section.

Historical Data

Added by Laws 1985, HB 1466, c. 329, § 26, emerg. eff. July 30, 1985. Amended by Laws 1987, HB 1110, c. 204, § 115, emerg. eff. July 1, 1987; Amended by Laws 1999, HB 1759 c. 320. § 32, emerg. eff. July 1, 1999 ([superseded document available](#)); Amended by Laws 2003, HB 1767, c. 434, § 16 ([superseded document available](#)); Amended by Laws 2011, HB 1372, c. 86, § 1, emerg. eff. July 1, 2011 ([superseded document available](#)); Amended by Laws 2011, SB 664, c. 155, § 1 ([superseded document available](#)).

Citationizer® Summary of Documents Citing This Document

Cite Name	Level
Title 70. Schools	
Cite	Name
70 O.S. 3-118.1,	Performance Review of School Districts with Administrative Service Costs Above the Expenditure Limits
	Level
	Discussed

Citationizer: Table of Authority

Cite Name	Level
Title 70. Schools	
Cite	Name
70 O.S. 18-124,	Amount Withheld from Foundation and Salary Incentive Aid.
	Level
	Cited

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded	
01	ADAIR	C001 SKELLY	58.24	760,753.20	44,799.85	5.89 %	
01	ADAIR	C019 PEAVINE	164.03	1,968,225.16	135,981.55	6.91 %	
01	ADAIR	C022 MARYETTA	653.09	5,495,157.89	216,176.36	3.93 %	
01	ADAIR	C024 ROCKY MOUNTAIN	177.86	2,040,436.40	131,569.78	6.45 %	
01	ADAIR	C028 ZION	326.57	3,002,382.71	208,788.77	6.95 %	
01	ADAIR	C029 DAHLONEGAH	132.26	1,872,647.38	101,480.27	5.42 %	
01	ADAIR	C032 GREASY	60.46	1,014,356.55	51,723.83	5.10 %	
01	ADAIR	I000 I Test District	999.00			NaN	
01	ADAIR	I004 WATTS	354.82	3,265,221.38	259,615.85	7.95 %	
01	ADAIR	I011 WESTVILLE	1,100.28	9,548,578.92	529,078.85	5.54 %	
01	ADAIR	I025 STILWELL	1,236.01	11,565,166.65	336,428.73	2.91 %	
01	ADAIR	I030 CAVE SPRINGS	111.32	3,035,437.26	170,628.52	5.62 %	
			5,373.94	43,568,363.50	2,186,272.36	5.02 %	
02	ALFALFA	I001 BURLINGTON	147.69	2,245,010.26	110,148.51	4.91 %	
02	ALFALFA	I046 CHEROKEE	307.41	3,153,907.27	141,825.07	4.50 %	
02	ALFALFA	I093 TIMBERLAKE	226.27	2,753,132.93	98,342.61	3.57 %	
			681.37	8,152,050.46	350,316.19	4.30 %	
03	ATOKA	C021 HARMONY	202.13	2,032,608.79	90,483.60	4.45 %	
03	ATOKA	C022 LANE	218.98	2,105,675.15	111,522.29	5.30 %	
03	ATOKA	C023 FARRIS	69.89	738,910.45	68,983.90	9.34 %	9,871.06
03	ATOKA	I007 STRINGTOWN	185.56	1,941,801.56	143,146.66	7.37 %	
03	ATOKA	I015 ATOKA	797.69	8,712,070.29	250,259.38	2.87 %	
03	ATOKA	I019 TUSHKA	433.89	3,697,936.39	137,963.21	3.73 %	
03	ATOKA	I026 CANEY	246.44	2,140,406.70	140,716.14	6.57 %	
			2,154.58	21,369,409.33	943,075.18	4.41 %	
04	BEAVER	I022 BEAVER	346.08	3,479,234.48	188,877.52	5.43 %	
04	BEAVER	I075 BALKO	152.52	3,088,810.92	144,678.27	4.68 %	
04	BEAVER	I123 FORGAN	166.53	2,553,139.24	122,120.32	4.78 %	
04	BEAVER	I128 TURPIN	375.47	3,887,448.91	234,547.94	6.03 %	
			1,040.60	13,008,633.55	690,224.05	5.31 %	
05	BECKHAM	I002 MERRITT	597.06	4,183,273.57	181,900.86	4.35 %	
05	BECKHAM	I006 ELK CITY	2,186.38	15,570,848.27	646,596.72	4.15 %	
05	BECKHAM	I031 SAYRE	664.19	5,476,256.60	320,728.18	5.86 %	
05	BECKHAM	I051 ERICK	248.02	2,439,683.75	117,242.03	4.81 %	
			3,695.65	27,670,062.19	1,266,467.79	4.58 %	
06	BLAINE	I009 OKEENE	311.70	3,842,292.02	208,383.39	5.42 %	
06	BLAINE	I042 WATONGA	731.45	5,850,346.05	227,919.00	3.90 %	
06	BLAINE	I080 GEARY	389.94	6,334,479.54	345,153.72	5.45 %	
06	BLAINE	I105 CANTON	367.55	4,268,456.78	271,050.46	6.35 %	
			1,800.64	20,295,574.39	1,052,506.57	5.19 %	
07	BRYAN	I001 SILO	738.63	6,039,282.57	414,833.38	6.87 %	
07	BRYAN	I002 ROCK CREEK	439.99	4,203,974.47	192,838.17	4.59 %	
07	BRYAN	I003 ACHILLE	317.57	3,467,117.54	137,029.52	3.95 %	
07	BRYAN	I004 COLBERT	819.07	7,814,399.97	224,373.09	2.87 %	
07	BRYAN	I005 CADDO	464.41	4,052,032.00	193,686.35	4.78 %	
07	BRYAN	I040 BENNINGTON	269.58	3,316,982.14	181,714.29	5.48 %	
07	BRYAN	I048 CALERA	605.52	5,287,515.25	193,888.88	3.67 %	
07	BRYAN	I072 DURANT	3,300.31	29,935,826.39	659,855.59	2.20 %	
			6,955.08	64,117,130.33	2,198,219.27	3.43 %	
08	CADDO	I011 HYDRO-EAKLY	461.82	4,920,442.13	232,128.03	4.72 %	
08	CADDO	I012 LOOKEBA SICKLES	240.68	2,366,225.99	130,533.59	5.52 %	
08	CADDO	I020 ANADARKO	1,844.49	18,908,184.17	765,268.05	4.05 %	
08	CADDO	I033 CARNEGIE	536.66	5,400,496.17	278,575.00	5.16 %	
08	CADDO	I056 BOONE-APACHE	546.05	5,939,647.05	215,111.13	3.62 %	
08	CADDO	I064 CYRIL	334.11	2,917,011.24	146,730.30	5.03 %	
08	CADDO	I086 GRACEMONT	155.44	1,446,786.79	67,203.20	4.64 %	
08	CADDO	I160 CEMENT	237.76	2,212,273.80	137,106.18	6.20 %	
08	CADDO	I161 HINTON	656.53	6,043,197.98	381,425.93	6.31 %	
08	CADDO	I167 FORT COBB-BROXTON	329.56	3,220,160.62	160,270.43	4.98 %	
08	CADDO	I168 BINGER-ONEY	304.28	4,094,849.75	206,704.52	5.05 %	
			5,647.38	57,469,275.69	2,721,056.36	4.73 %	
09	CANADIAN	C029 RIVERSIDE	164.60	1,347,164.80	105,571.27	7.84 %	
09	CANADIAN	C031 BANNER	161.26	1,789,208.19	67,202.03	3.76 %	
09	CANADIAN	C070 DARLINGTON	216.40	2,702,269.28	130,235.26	4.82 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded	
09	CANADIAN C162	MAPLE	151.52	1,128,532.78	85,450.33	7.57 %	
09	CANADIAN I022	PIEDMONT	2,774.72	25,866,314.22	616,934.74	2.39 %	
09	CANADIAN I027	YUKON	7,247.91	65,534,501.42	2,338,424.06	3.57 %	
09	CANADIAN I034	EL RENO	2,360.41	21,970,756.18	467,546.04	2.13 %	
09	CANADIAN I057	UNION CITY	270.26	2,594,480.25	155,729.42	6.00 %	
09	CANADIAN I069	MUSTANG	8,698.64	75,043,663.22	2,131,838.91	2.84 %	
09	CANADIAN I076	CALUMET	293.26	3,021,070.15	241,213.21	7.98 %	
			22,338.98	200,997,960.49	6,340,145.27	3.15 %	
10	CARTER C072	ZANEIS	260.82	2,080,494.27	137,282.12	6.60 %	
10	CARTER I019	ARDMORE	2,822.08	23,834,158.32	1,099,139.61	4.61 %	
10	CARTER I021	SPRINGER	221.07	4,356,795.89	169,976.30	3.90 %	
10	CARTER I027	PLAINVIEW	1,377.22	11,581,283.71	403,985.58	3.49 %	
10	CARTER I032	LONE GROVE	1,475.11	13,018,506.07	399,959.48	3.07 %	
10	CARTER I043	WILSON	466.17	4,398,580.42	228,547.37	5.20 %	
10	CARTER I055	HEALDTON	478.60	4,540,987.59	193,030.87	4.25 %	
10	CARTER I074	FOX	282.34	3,638,837.40	188,215.47	5.17 %	
10	CARTER I077	DICKSON	1,286.77	11,588,267.48	503,725.85	4.35 %	
			8,670.18	79,037,911.15	3,323,862.65	4.21 %	
11	CHEROKEE C010	LOWREY	141.03	1,371,877.40	81,141.76	5.91 %	
11	CHEROKEE C014	NORWOOD	173.48	1,816,697.16	96,046.88	5.29 %	
11	CHEROKEE C021	WOODALL	491.31	3,817,492.16	192,007.85	5.03 %	
11	CHEROKEE C026	SHADY GROVE	140.35	1,575,048.87	103,917.00	6.60 %	
11	CHEROKEE C031	PEGGS	248.85	2,217,142.99	100,129.40	4.52 %	
11	CHEROKEE C034	GRAND VIEW	454.23	4,360,804.22	207,339.40	4.75 %	
11	CHEROKEE C044	BRIGGS	462.15	4,032,776.84	136,482.86	3.38 %	
11	CHEROKEE C066	TENKILLER	311.49	3,857,809.56	127,644.90	3.31 %	
11	CHEROKEE I006	KEYS	844.14	7,353,896.80	262,010.42	3.56 %	
11	CHEROKEE I016	HULBERT	569.29	5,589,680.51	212,620.05	3.80 %	
11	CHEROKEE I035	TAHLEQUAH	3,302.38	31,983,393.97	1,308,061.01	4.09 %	
11	CHEROKEE T001	CHEROKEE IMMERSION CHA	105.30	2,482,655.62	59,317.87	2.39 %	
			7,244.00	70,459,276.10	2,886,719.40	4.10 %	
12	CHOCTAW C003	GRANT	207.04	2,670,269.25	138,517.33	5.19 %	
12	CHOCTAW C021	SWINK	120.56	1,300,171.45	88,996.38	6.84 %	
12	CHOCTAW I001	BOSWELL	330.21	3,162,985.40	157,323.58	4.97 %	
12	CHOCTAW I002	FORT TOWSON	406.37	3,186,229.49	214,915.73	6.75 %	
12	CHOCTAW I004	SOPER	353.90	2,785,082.87	173,784.25	6.24 %	
12	CHOCTAW I039	HUGO	1,119.82	8,579,040.59	537,596.07	6.27 %	
			2,537.90	21,683,779.05	1,311,133.34	6.05 %	
13	CIMARRON C001	PLAINVIEW	.00			NaN	
13	CIMARRON I002	BOISE CITY	252.66	3,316,706.50	215,476.09	6.50 %	
13	CIMARRON I010	FELT	85.14	989,750.31	78,543.18	7.94 %	
13	CIMARRON I011	KEYES	75.27	1,129,905.47	89,582.56	7.93 %	
			413.07	5,436,362.28	383,601.83	7.06 %	
14	CLEVELAND C016	ROBIN HILL	206.65	1,586,848.76	67,565.63	4.26 %	
14	CLEVELAND I002	MOORE	21,489.20	211,051,529.10	4,300,980.78	2.04 %	
14	CLEVELAND I029	NORMAN	14,058.15	147,458,731.34	4,750,318.20	3.22 %	
14	CLEVELAND I040	NOBLE	2,646.20	22,832,704.19	805,384.28	3.53 %	
14	CLEVELAND I057	LEXINGTON	999.95	8,861,468.88	246,597.17	2.78 %	
14	CLEVELAND I070	LITTLE AXE	1,104.89	9,290,643.81	486,795.21	5.24 %	
			40,505.04	401,081,926.08	10,657,641.27	2.66 %	
15	COAL C004	COTTONWOOD	234.63	2,723,936.19	183,487.32	6.74 %	
15	COAL I001	COALGATE	694.64	7,907,805.13	236,151.65	2.99 %	
15	COAL I002	TUPELO	245.19	2,647,560.21	158,627.20	5.99 %	
			1,174.46	13,279,301.53	578,266.17	4.35 %	
16	COMANCHE C048	FLOWER MOUND	319.30	2,441,584.31	129,527.29	5.31 %	
16	COMANCHE C049	BISHOP	500.22	3,818,174.59	129,443.50	3.39 %	
16	COMANCHE I001	CACHE	1,688.93	15,727,440.79	408,005.62	2.59 %	
16	COMANCHE I002	INDIAHOMA	220.68	2,262,082.76	118,899.65	5.26 %	
16	COMANCHE I003	STERLING	401.29	3,595,769.00	196,229.02	5.46 %	
16	COMANCHE I004	GERONIMO	316.43	3,620,523.82	148,937.07	4.11 %	
16	COMANCHE I008	LAWTON	15,078.27	142,214,085.34	3,660,627.99	2.57 %	
16	COMANCHE I009	FLETCHER	429.73	3,810,692.83	270,306.19	7.09 %	
16	COMANCHE I016	ELGIN	1,871.05	15,161,642.21	475,763.11	3.14 %	
16	COMANCHE I132	CHATTANOOGA	264.09	2,991,930.88	137,528.56	4.60 %	
			21,089.99	195,643,926.53	5,675,268.00	2.90 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
17 COTTON	I001 WALTERS	677.88	6,277,253.28	349,495.39	5.57 %	
17 COTTON	I101 TEMPLE	212.90	2,068,470.70	110,197.91	5.33 %	
17 COTTON	I333 BIG PASTURE	195.07	2,444,872.87	119,347.13	4.88 %	
		1,085.85	10,790,596.85	579,040.43	5.37 %	
18 CRAIG	C001 WHITE OAK	736.20	3,769,901.35	91,562.72	2.43 %	
18 CRAIG	I006 KETCHUM	600.75	6,910,658.01	147,346.74	2.13 %	
18 CRAIG	I017 WELCH	347.96	4,165,568.14	193,690.30	4.65 %	
18 CRAIG	I020 BLUEJACKET	214.23	1,866,157.59	119,608.91	6.41 %	
18 CRAIG	I065 VINITA	1,532.02	13,549,146.81	363,285.14	2.68 %	
		3,431.16	30,261,431.90	915,493.81	3.03 %	
19 CREEK	C001 MILFAY	50.67	637,126.42	45,694.43	7.17 %	
19 CREEK	C008 LONE STAR	855.51	6,500,655.31	241,421.57	3.71 %	
19 CREEK	C012 GYPSY	113.96	1,106,090.92	76,659.37	6.93 %	
19 CREEK	C034 PRETTY WATER	243.72	2,253,115.27	114,550.88	5.08 %	
19 CREEK	C035 ALLEN-BOWDEN	345.35	3,381,533.28	123,432.19	3.65 %	
19 CREEK	I002 BRISTOW	1,602.46	13,413,911.36	416,167.56	3.10 %	
19 CREEK	I003 MANNFORD	1,430.25	11,909,231.43	405,994.86	3.41 %	
19 CREEK	I005 MOUNDS	567.16	5,386,477.66	302,491.72	5.62 %	
19 CREEK	I017 OLIVE	377.67	3,100,450.86	157,952.10	5.09 %	
19 CREEK	I018 KIEFER	547.54	4,767,261.44	182,951.16	3.84 %	
19 CREEK	I020 OILTON	269.97	2,492,452.62	171,481.41	6.88 %	
19 CREEK	I021 DEPEW	351.21	3,369,058.22	205,757.90	6.11 %	
19 CREEK	I031 KELLYVILLE	1,089.13	8,730,985.84	418,655.18	4.80 %	
19 CREEK	I033 SAPULPA	3,830.99	35,992,701.99	1,307,292.17	3.63 %	
19 CREEK	I039 DRUMRIGHT	586.17	6,246,950.57	411,540.00	6.59 %	
		12,261.76	109,288,003.19	4,582,042.50	4.19 %	
20 CUSTER	I005 ARAPAHO-BUTLER	347.79	4,037,711.06	136,333.19	3.38 %	
20 CUSTER	I007 THOMAS-FAY-CUSTER UNIF	455.33	5,400,593.54	195,858.66	3.63 %	
20 CUSTER	I026 WEATHERFORD	1,854.30	16,214,415.49	625,321.09	3.86 %	
20 CUSTER	I099 CLINTON	2,193.51	18,535,477.06	711,063.23	3.84 %	
		4,850.93	44,188,197.15	1,668,576.17	3.78 %	
21 DELAWARE	C006 CLEORA	102.46	1,623,992.25	126,421.77	7.78 %	
21 DELAWARE	C014 LEACH	153.13	1,296,317.47	91,947.77	7.09 %	
21 DELAWARE	C030 KENWOOD	97.47	1,181,357.55	83,063.74	7.03 %	
21 DELAWARE	C034 MOSELEY	234.76	1,718,865.71	127,945.21	7.44 %	
21 DELAWARE	I001 JAY	1,647.01	15,059,101.03	668,370.62	4.44 %	
21 DELAWARE	I002 GROVE	2,322.49	23,271,668.52	902,681.26	3.88 %	
21 DELAWARE	I003 KANSAS	893.17	8,363,372.33	387,345.43	4.63 %	
21 DELAWARE	I004 COLCORD	568.04	5,953,039.84	169,424.43	2.85 %	
21 DELAWARE	I005 OAKS-MISSION	238.76	2,347,579.55	184,366.04	7.85 %	
		6,257.29	60,815,294.25	2,741,566.27	4.51 %	
22 DEWEY	I005 VICI	295.94	3,121,125.80	171,329.86	5.49 %	
22 DEWEY	I008 SEILING	394.59	4,183,599.73	166,995.49	3.99 %	
22 DEWEY	I010 TALOGA	87.93	1,492,329.54	119,227.82	7.99 %	
		778.46	8,797,055.07	457,553.17	5.20 %	
23 ELLIS	I002 FARGO	199.39	2,681,515.51	139,211.00	5.19 %	
23 ELLIS	I003 ARNETT	192.23	2,571,267.66	157,197.63	6.11 %	
23 ELLIS	I039 GAGE	91.14	1,311,221.45	93,249.91	7.11 %	
23 ELLIS	I042 SHATTUCK	340.20	4,017,272.56	190,778.98	4.75 %	
		822.96	10,581,277.18	580,437.52	5.49 %	
24 GARFIELD	I001 WAUKOMIS	325.16	2,649,012.45	139,006.85	5.25 %	
24 GARFIELD	I018 KREMLIN-HILLSDALE	316.57	2,709,088.91	124,641.70	4.60 %	
24 GARFIELD	I042 CHISHOLM	848.59	7,455,904.67	301,063.96	4.04 %	
24 GARFIELD	I047 GARBER	321.86	3,484,036.85	154,186.59	4.43 %	
24 GARFIELD	I056 PIONEER-PLEASANT VALE	547.71	5,904,631.60	142,117.50	2.41 %	
24 GARFIELD	I057 ENID	6,786.29	73,019,282.06	1,675,542.84	2.29 %	
24 GARFIELD	I085 DRUMMOND	314.66	3,544,541.54	163,364.28	4.61 %	
24 GARFIELD	I094 COVINGTON-DOUGLAS	274.07	3,333,723.35	109,662.33	3.29 %	
		9,734.91	102,100,221.43	2,809,586.05	2.75 %	
25 GARVIN	C016 WHITEBEAD	415.34	2,948,878.60	107,285.65	3.64 %	
25 GARVIN	I002 STRATFORD	616.74	5,246,366.31	212,100.39	4.04 %	
25 GARVIN	I005 PAOLI	227.34	2,330,796.39	160,052.46	6.87 %	
25 GARVIN	I007 MAYSVILLE	354.56	3,113,666.27	182,206.88	5.85 %	
25 GARVIN	I009 LINDSAY	1,120.40	10,005,561.99	267,123.42	2.67 %	
25 GARVIN	I018 PAULS VALLEY	1,191.86	10,793,571.16	431,019.30	3.99 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
25 GARVIN	I038 WYNNEWOOD	628.30	5,289,408.70	203,297.43	3.84 %	
25 GARVIN	I072 ELMORE CITY-PERNELL	459.32	4,730,464.66	214,793.80	4.54 %	
		5,013.86	44,458,714.08	1,777,879.33	4.00 %	
26 GRADY	C037 FRIEND	186.99	1,684,519.01	102,891.11	6.11 %	
26 GRADY	C096 MIDDLEBERG	194.05	2,443,513.81	88,478.75	3.62 %	
26 GRADY	C131 PIONEER	365.11	2,337,767.15	86,826.18	3.71 %	
26 GRADY	I001 CHICKASHA	2,284.07	19,944,183.83	711,645.97	3.57 %	
26 GRADY	I002 MINCO	553.50	4,543,274.97	133,153.63	2.93 %	
26 GRADY	I051 NINNEKAH	482.56	4,610,106.07	156,918.85	3.40 %	
26 GRADY	I056 ALEX	277.48	2,643,765.89	155,023.28	5.86 %	
26 GRADY	I068 RUSH SPRINGS	570.49	4,595,921.54	177,067.82	3.85 %	
26 GRADY	I095 BRIDGE CREEK	1,334.97	10,878,570.06	365,065.70	3.36 %	
26 GRADY	I097 TUTTLE	1,698.20	15,436,870.61	414,292.75	2.68 %	
26 GRADY	I099 VERDEN	266.15	2,709,636.02	134,769.42	4.97 %	
26 GRADY	I128 AMBER-POCASSET	457.52	3,975,048.15	119,333.87	3.00 %	
		8,671.09	75,803,177.11	2,645,467.33	3.49 %	
27 GRANT	I033 WAKITA	.00			NaN	
27 GRANT	I054 MEDFORD	270.12	3,483,633.99	216,612.59	6.22 %	
27 GRANT	I090 POND CREEK-HUNTER	292.69	3,011,336.98	124,872.75	4.15 %	
27 GRANT	I095 DEER CREEK-LAMONT	185.11	2,603,218.43	161,674.88	6.21 %	
		747.92	9,098,189.40	503,160.22	5.53 %	
28 GREER	I001 MANGUM	654.84	5,860,700.35	365,607.18	6.24 %	
28 GREER	I003 GRANITE	243.24	2,203,918.12	111,429.81	5.06 %	
		898.08	8,064,618.47	477,036.99	5.92 %	
29 HARMON	I066 HOLLIS	522.84	5,220,300.23	160,621.05	3.08 %	
		522.84	5,220,300.23	160,621.05	3.08 %	
30 HARPER	I001 LAVERNE	437.81	4,130,370.18	173,150.97	4.19 %	
30 HARPER	I004 BUFFALO	263.09	3,419,670.21	142,730.15	4.17 %	
		700.90	7,550,040.39	315,881.12	4.18 %	
31 HASKELL	C010 WHITEFIELD	120.38	1,245,359.25	76,765.52	6.16 %	
31 HASKELL	I013 KINTA	195.47	2,201,692.63	114,732.38	5.21 %	
31 HASKELL	I020 STIGLER	1,242.59	9,616,188.56	392,268.46	4.08 %	
31 HASKELL	I037 MCCURTAIN	227.54	2,137,179.71	144,080.79	6.74 %	
31 HASKELL	I043 KEOTA	396.14	3,938,569.69	173,059.87	4.39 %	
		2,182.12	19,138,989.84	900,907.02	4.71 %	
32 HUGHES	I001 MOSS	250.26	3,083,238.59	227,337.28	7.37 %	
32 HUGHES	I005 WETUMKA	468.17	4,713,968.31	207,842.02	4.41 %	
32 HUGHES	I009 DUSTIN	.00	1,116,799.33	81,519.94	7.30 %	
32 HUGHES	I035 HULDENVILLE	1,035.56	10,267,573.94	225,706.57	2.20 %	
32 HUGHES	I048 CALVIN	158.77	2,237,585.85	176,772.50	7.90 %	
32 HUGHES	I054 STUART	269.12	3,013,030.65	200,202.72	6.64 %	
		2,181.88	24,432,196.67	1,119,381.03	4.58 %	
33 JACKSON	I001 NAVAJO	437.68	3,132,759.12	129,182.41	4.12 %	
33 JACKSON	I014 DUKE	192.67	1,692,462.59	118,192.95	6.98 %	
33 JACKSON	I018 ALTUS	3,620.41	29,096,053.62	858,134.99	2.95 %	
33 JACKSON	I025 ELDORADO	124.38	1,155,645.60	91,562.71	7.92 %	
33 JACKSON	I035 OLUSTEE	148.78	1,479,395.84	84,415.71	5.71 %	
33 JACKSON	I054 BLAIR	282.72	2,518,491.60	177,837.26	7.06 %	
		4,806.64	39,074,808.37	1,459,326.03	3.73 %	
34 JEFFERSON	C003 TERRAL	77.64	706,026.08	56,409.09	7.99 %	
34 JEFFERSON	I001 RYAN	237.76	2,364,076.16	174,935.76	7.40 %	
34 JEFFERSON	I014 RINGLING	405.83	4,147,863.85	251,112.44	6.05 %	
34 JEFFERSON	I023 WAURIKA	384.35	4,168,138.25	223,462.89	5.36 %	
		1,105.58	11,386,104.34	705,920.18	6.20 %	
35 JOHNSTON	C007 MANNSVILLE	96.20	1,074,841.95	84,319.02	7.84 %	
35 JOHNSTON	C010 RAVIA	85.80	868,619.31	62,436.33	7.19 %	
35 JOHNSTON	I002 MILL CREEK	135.22	1,280,525.33	84,258.74	6.58 %	
35 JOHNSTON	I020 TISHOMINGO	887.10	6,905,846.63	220,104.85	3.19 %	
35 JOHNSTON	I029 MILBURN	186.55	1,682,899.58	132,760.66	7.89 %	
35 JOHNSTON	I035 COLEMAN	208.36	1,871,664.63	126,639.01	6.77 %	
35 JOHNSTON	I037 WAPANUCKA	209.54	2,154,728.02	149,467.50	6.94 %	
		1,808.77	15,839,125.45	859,986.11	5.43 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
36 KAY	C018 BRAMAN	.00	718,664.63	57,476.39	8.00 %	
36 KAY	C027 PECKHAM	78.83	879,294.62	59,776.10	6.80 %	
36 KAY	C050 KILDARE	64.37	692,507.02	54,850.06	7.92 %	
36 KAY	I029 NEWKIRK	.00	6,494,025.56	215,316.08	3.32 %	
36 KAY	I045 BLACKWELL	1,361.67	12,356,468.77	555,325.01	4.49 %	
36 KAY	I071 PONCA CITY	4,825.39	48,720,954.42	1,526,001.33	3.13 %	
36 KAY	I087 TONKAWA	699.61	5,812,927.23	189,979.22	3.27 %	
		7,029.87	75,674,842.25	2,658,724.19	3.51 %	
37 KINGFISHER	I002 DOVER	202.87	2,671,229.69	153,951.48	5.76 %	
37 KINGFISHER	I003 LOMEGA	201.40	2,926,345.59	66,733.86	2.28 %	
37 KINGFISHER	I007 KINGFISHER	1,275.45	13,653,734.97	495,360.15	3.63 %	
37 KINGFISHER	I016 HENNESSEY	762.54	7,371,714.08	267,426.03	3.63 %	
37 KINGFISHER	I089 CASHION	441.03	5,941,651.44	159,685.52	2.69 %	
37 KINGFISHER	I105 OKARCHE	266.31	3,329,052.96	128,441.36	3.86 %	
		3,149.60	35,893,728.73	1,271,598.40	3.54 %	
38 KIOWA	I001 HOBART	773.49	6,734,182.79	398,659.52	5.92 %	
38 KIOWA	I002 LONE WOLF	77.39	996,142.90	66,905.74	6.72 %	
38 KIOWA	I003 MOUNTAIN VIEW-GOTEBO	245.95	2,675,183.89	113,882.88	4.26 %	
38 KIOWA	I004 SNYDER	487.21	4,644,854.18	336,834.37	7.25 %	
		1,584.04	15,050,363.76	916,282.51	6.09 %	
39 LATIMER	I001 WILBURTON	915.16	9,260,139.61	261,536.98	2.82 %	
39 LATIMER	I002 RED OAK	231.66	2,259,711.39	165,197.15	7.31 %	
39 LATIMER	I003 BUFFALO VALLEY	166.92	1,507,360.29	117,756.44	7.81 %	
39 LATIMER	I004 PANOLA	220.74	2,536,221.46	147,093.68	5.80 %	
		1,534.48	15,563,432.75	691,584.25	4.44 %	
40 LE FLORE	C004 SHADY POINT	118.53	1,090,691.03	80,355.17	7.37 %	
40 LE FLORE	C011 MONROE	120.98	1,216,374.12	90,666.92	7.45 %	
40 LE FLORE	C014 HODGEN	271.80	2,267,233.26	170,323.82	7.51 %	
40 LE FLORE	C039 FANSHAWE	65.15	717,002.83	56,415.04	7.87 %	
40 LE FLORE	I002 SPIRO	1,152.72	8,774,670.42	252,210.82	2.87 %	
40 LE FLORE	I003 HEAVENER	996.82	9,757,513.92	294,553.41	3.02 %	
40 LE FLORE	I007 POCOLA	818.09	5,681,648.96	245,002.25	4.31 %	
40 LE FLORE	I016 LE FLORE	205.93	1,955,476.88	105,660.67	5.40 %	
40 LE FLORE	I017 CAMERON	293.19	2,883,475.85	289,075.23	10.03 %	58,397.16
40 LE FLORE	I020 PANAMA	642.68	5,108,280.21	139,793.45	2.74 %	
40 LE FLORE	I026 BOKOSHE	191.18	2,166,759.55	139,968.74	6.46 %	
40 LE FLORE	I029 POTEAU	2,273.54	18,036,115.08	679,468.50	3.77 %	
40 LE FLORE	I049 WISTER	538.19	4,549,186.32	162,377.25	3.57 %	
40 LE FLORE	I052 TALIHINA	618.96	6,284,052.61	313,617.41	4.99 %	
40 LE FLORE	I062 WHITESBORO	194.36	2,083,591.28	131,324.49	6.30 %	
40 LE FLORE	I067 HOWE	498.35	4,013,676.44	87,009.10	2.17 %	
40 LE FLORE	I091 ARKOMA	361.19	3,190,358.59	157,648.33	4.94 %	
		9,361.66	79,776,107.35	3,395,470.60	4.26 %	
41 LINCOLN	C005 WHITE ROCK	115.45	1,099,769.43	68,243.87	6.21 %	
41 LINCOLN	I001 CHANDLER	1,063.55	8,634,158.61	359,594.44	4.16 %	
41 LINCOLN	I003 DAVENPORT	332.59	3,280,238.81	210,000.73	6.40 %	
41 LINCOLN	I004 WELLSTON	638.13	4,291,545.23	191,349.81	4.46 %	
41 LINCOLN	I054 STROUD	831.35	7,519,749.19	242,696.34	3.23 %	
41 LINCOLN	I095 MEEKER	845.36	5,938,112.10	259,707.18	4.37 %	
41 LINCOLN	I103 PRAGUE	1,037.54	8,807,456.64	360,861.31	4.10 %	
41 LINCOLN	I105 CARNEY	205.35	1,954,921.26	135,142.69	6.91 %	
41 LINCOLN	I134 AGRA	415.04	3,806,162.24	163,054.68	4.28 %	
		5,484.36	45,332,113.51	1,990,651.05	4.39 %	
42 LOGAN	I001 GUTHRIE	3,087.02	23,345,735.86	926,538.98	3.97 %	
42 LOGAN	I002 CRESCENT	592.02	5,744,584.27	273,890.15	4.77 %	
42 LOGAN	I003 MULHALL-ORLANDO	236.57	2,465,382.58	196,792.81	7.98 %	
42 LOGAN	I014 COYLE	308.89	3,283,639.17	150,942.69	4.60 %	
		4,224.50	34,839,341.88	1,548,164.63	4.44 %	
43 LOVE	C003 GREENVILLE	115.92	875,920.51	69,606.87	7.95 %	
43 LOVE	I004 THACKERVILLE	267.71	2,463,400.06	225,837.97	9.17 %	28,765.97
43 LOVE	I005 TURNER	319.24	3,947,520.44	191,519.28	4.85 %	
43 LOVE	I016 MARIETTA	952.57	9,662,763.92	408,417.90	4.23 %	
		1,655.44	16,949,604.93	895,382.02	5.28 %	
44 MAJOR	I001 RINGWOOD	369.30	3,777,498.47	125,937.49	3.33 %	
44 MAJOR	I004 ALINE-CLEO	148.47	2,672,028.64	181,177.47	6.78 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
44 MAJOR	I084 FAIRVIEW	622.99	5,959,439.03	141,049.86	2.37 %	
44 MAJOR	I092 CIMARRON	279.34	3,021,628.73	91,334.14	3.02 %	
		1,420.10	15,430,594.87	539,498.96	3.50 %	
45 MARSHALL	I002 MADILL	1,710.15	14,337,492.81	652,529.71	4.55 %	
45 MARSHALL	I003 KINGSTON	1,074.35	11,690,317.23	633,239.98	5.42 %	
		2,784.50	26,027,810.04	1,285,769.69	4.94 %	
46 MAYES	C021 SPAVINAW	82.91	846,600.48	53,613.17	6.33 %	
46 MAYES	C035 WICKLIFFE	132.08	1,486,785.31	96,283.32	6.48 %	
46 MAYES	C043 OSAGE	201.96	2,087,960.89	116,372.50	5.57 %	
46 MAYES	I001 PRYOR	2,557.71	21,652,420.80	699,168.73	3.23 %	
46 MAYES	I002 ADAIR	962.02	7,956,546.63	191,747.94	2.41 %	
46 MAYES	I016 SALINA	831.57	7,230,398.50	209,572.63	2.90 %	
46 MAYES	I017 LOCUST GROVE	1,435.58	18,051,166.51	595,097.75	3.30 %	
46 MAYES	I032 CHOUTEAU-MAZIE	809.76	7,528,531.05	287,627.48	3.82 %	
		7,013.59	66,840,410.17	2,249,483.52	3.37 %	
47 MCCLAIN	C004 BYARS	53.73	547,746.69	33,995.99	6.21 %	
47 MCCLAIN	I001 NEWCASTLE	1,613.20	19,563,303.07	405,333.86	2.07 %	
47 MCCLAIN	I002 DIBBLE	650.66	5,273,762.11	232,941.65	4.42 %	
47 MCCLAIN	I005 WASHINGTON	897.64	8,117,910.40	328,933.38	4.05 %	
47 MCCLAIN	I010 WAYNE	482.38	4,030,104.60	187,818.30	4.66 %	
47 MCCLAIN	I015 PURCELL	1,374.14	13,018,372.43	449,389.95	3.45 %	
47 MCCLAIN	I029 BLANCHARD	1,670.84	14,712,120.53	413,037.16	2.81 %	
		6,742.59	65,263,319.83	2,051,450.29	3.14 %	
48 MCCURTAIN	C001 FOREST GROVE	156.45	1,313,896.16	68,566.63	5.22 %	
48 MCCURTAIN	C009 LUKFATA	321.71	2,218,762.33	122,363.00	5.51 %	
48 MCCURTAIN	C023 GLOVER	76.97	779,332.07	55,102.31	7.07 %	
48 MCCURTAIN	C037 DENISON	301.16	2,075,176.77	141,522.12	6.82 %	
48 MCCURTAIN	C072 HOLLY CREEK	208.15	1,860,815.26	109,629.90	5.89 %	
48 MCCURTAIN	I005 IDABEL	1,230.30	10,956,632.41	538,317.22	4.91 %	
48 MCCURTAIN	I006 HAWORTH	520.22	5,413,138.79	238,295.96	4.40 %	
48 MCCURTAIN	I011 VALLIANT	924.70	7,483,802.83	415,505.66	5.55 %	
48 MCCURTAIN	I013 EAGLETOWN	205.53	2,400,299.83	142,712.36	5.95 %	
48 MCCURTAIN	I014 SMITHVILLE	275.46	3,766,819.15	250,784.73	6.66 %	
48 MCCURTAIN	I039 WRIGHT CITY	401.33	3,890,826.02	150,642.94	3.87 %	
48 MCCURTAIN	I071 BATTIEST	246.96	2,833,305.36	163,339.66	5.76 %	
48 MCCURTAIN	I074 BROKEN BOW	1,621.77	13,555,390.20	381,125.91	2.81 %	
		6,490.71	58,548,197.18	2,777,908.40	4.74 %	
49 MCINTOSH	C003 RYAL	70.30	1,073,823.22	80,492.36	7.50 %	
49 MCINTOSH	C016 STIDHAM	150.22	1,320,579.36	88,215.00	6.68 %	
49 MCINTOSH	I001 EUFAULA	1,168.64	11,071,522.50	422,484.12	3.82 %	
49 MCINTOSH	I019 CHECOTAH	1,504.70	16,259,381.72	513,039.67	3.16 %	
49 MCINTOSH	I027 MIDWAY	213.82	2,249,895.53	147,357.31	6.55 %	
49 MCINTOSH	I064 HANNA	265.92	1,534,487.15	89,410.13	5.83 %	
		3,373.60	33,509,689.48	1,340,998.59	4.00 %	
50 MURRAY	I001 SULPHUR	1,402.22	10,515,828.54	413,441.00	3.93 %	
50 MURRAY	I010 DAVIS	1,032.89	8,073,523.48	344,074.83	4.26 %	
		2,435.11	18,589,352.02	757,515.83	4.07 %	
51 MUSKOGEE	C009 WAINWRIGHT	125.81	1,015,882.04	80,743.85	7.95 %	
51 MUSKOGEE	I002 HASKELL	828.50	7,032,814.64	175,706.93	2.50 %	
51 MUSKOGEE	I003 FORT GIBSON	1,756.28	15,627,456.83	600,634.57	3.84 %	
51 MUSKOGEE	I004 BOYNTON-MOTON	.00			NaN	
51 MUSKOGEE	I006 WEBBERS FALLS	269.22	2,531,385.22	125,092.68	4.94 %	
51 MUSKOGEE	I008 OKTAHA	703.68	5,724,948.97	196,042.82	3.42 %	
51 MUSKOGEE	I020 MUSKOGEE	5,866.54	59,367,940.17	1,994,339.05	3.36 %	
51 MUSKOGEE	I029 HILLDALE	1,705.06	11,617,406.69	302,195.31	2.60 %	
51 MUSKOGEE	I046 BRAGGS	184.34	1,787,216.64	142,057.04	7.95 %	
51 MUSKOGEE	I074 WARNER	690.00	5,927,334.18	278,459.32	4.70 %	
51 MUSKOGEE	I088 PORUM	460.71	4,495,251.02	299,189.22	6.66 %	
		12,590.14	115,127,636.40	4,194,460.79	3.64 %	
52 NOBLE	I001 PERRY	1,095.71	10,413,487.97	368,276.32	3.54 %	
52 NOBLE	I002 BILLINGS	77.17	1,047,867.79	80,824.09	7.71 %	
52 NOBLE	I004 FRONTIER	322.31	6,096,032.97	397,474.33	6.52 %	
52 NOBLE	I006 MORRISON	544.88	4,581,020.54	183,494.34	4.01 %	
		2,040.07	22,138,409.27	1,030,069.08	4.65 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
53	NOWATA	I003 OKLAHOMA UNION	636.41	6,299,747.57	165,592.71	2.63 %
53	NOWATA	I040 NOWATA	963.82	8,136,617.67	350,717.84	4.31 %
53	NOWATA	I051 SOUTH COFFEYVILLE	257.91	2,121,552.00	137,286.31	6.47 %
			1,858.14	16,557,917.24	653,596.86	3.95 %
54	OKFUSKEE	C029 BEARDEN	108.24	909,312.27	39,967.36	4.40 %
54	OKFUSKEE	E001 Epic One Virtual Chart	1,517.71	5,881,038.05	157,153.79	2.67 %
54	OKFUSKEE	I002 MASON	247.46	2,289,227.46	130,153.96	5.69 %
54	OKFUSKEE	I014 PADEN	243.34	1,972,392.91	126,796.34	6.43 %
54	OKFUSKEE	I026 OKEMAH	879.22	9,463,577.41	402,799.44	4.26 %
54	OKFUSKEE	I031 WELEETKA	423.87	4,915,143.52	205,424.98	4.18 %
54	OKFUSKEE	I032 GRAHAM	189.91	1,686,251.71	113,941.28	6.76 %
			3,609.75	27,116,943.33	1,176,237.15	4.34 %
55	OKLAHOMA	C029 OAKDALE	564.03	8,569,377.74	184,110.81	2.15 %
55	OKLAHOMA	C074 CRUTCHO	285.28	4,208,235.20	187,881.65	4.46 %
55	OKLAHOMA	E001 OKC CHARTER: INDEPENDE	290.31	1,851,253.16	48,470.14	2.62 %
55	OKLAHOMA	E002 OKC CHARTER: SEEWORTH	431.74	6,258,188.36	400,251.14	6.40 %
55	OKLAHOMA	E003 OKC CHARTER: HUPFELD/W	314.88	2,569,207.83	30,726.66	1.20 %
55	OKLAHOMA	E004 OKC CHARTER: ASTEC CHA	719.58	5,542,740.43	276,678.28	4.99 %
55	OKLAHOMA	E005 OKC CHARTER: DOVE SCIE	443.24	3,114,230.11	200,789.27	6.45 %
55	OKLAHOMA	E007 OKC CHARTER: SANTA FE	500.17	4,085,154.77	264,460.59	6.47 %
55	OKLAHOMA	E008 OKC CHARTER: HARDING C	448.26	4,700,888.56	19,247.51	0.41 %
55	OKLAHOMA	E009 OKC CHARTER: MARCUS GA	172.06	1,347,112.52	83,859.89	6.23 %
55	OKLAHOMA	E010 OKC CHARTER: HARDING F	292.72	1,865,951.35	122,402.30	6.56 %
55	OKLAHOMA	E011 OKC CHARTER: SANTA FE	364.95	2,589,908.36	106,562.22	4.11 %
55	OKLAHOMA	E012 OKC CHARTER: KIPP REAC	243.26	2,142,091.03	4,427.16	0.21 %
55	OKLAHOMA	E013 OKC CHARTER: DOVE SCIE	275.96	1,829,688.58	43,029.77	2.35 %
55	OKLAHOMA	E014 Oklahoma Virtual Acade	778.55	1,906,977.35	.00	0.00 %
55	OKLAHOMA	G001 SANTA FE SOUTH ES (CHA	453.88	2,879,605.37	101,522.07	3.53 %
55	OKLAHOMA	I001 PUTNAM CITY	17,846.31	186,680,712.70	4,624,738.08	2.48 %
55	OKLAHOMA	I003 LUTHER	802.05	7,442,878.61	159,051.42	2.14 %
55	OKLAHOMA	I004 CHOCTAW-NICOMA PARK	4,940.06	42,969,318.15	1,228,621.12	2.86 %
55	OKLAHOMA	I006 DEER CREEK	4,077.29	41,301,289.19	1,088,513.58	2.64 %
55	OKLAHOMA	I007 HARRAH	2,036.64	18,297,972.53	495,045.72	2.71 %
55	OKLAHOMA	I009 JONES	1,104.17	8,463,643.01	239,884.69	2.83 %
55	OKLAHOMA	I012 EDMOND	20,848.94	209,268,977.03	4,314,633.86	2.06 %
55	OKLAHOMA	I037 MILLWOOD	983.20	8,690,260.91	365,200.29	4.20 %
55	OKLAHOMA	I041 WESTERN HEIGHTS	3,450.47	41,672,349.11	818,920.45	1.97 %
55	OKLAHOMA	I052 MIDWEST CITY-DEL CITY	13,631.84	120,747,860.88	3,243,036.71	2.69 %
55	OKLAHOMA	I053 CROOKED OAK	1,024.52	11,215,123.99	501,708.29	4.47 %
55	OKLAHOMA	I088 BETHANY	1,589.22	12,124,863.37	497,875.63	4.11 %
55	OKLAHOMA	I089 OKLAHOMA CITY	35,631.16	366,350,391.00	10,282,718.34	2.81 %
			114,544.74	1,130,686,251.20	29,934,366.64	2.65 %
56	OKMULGEE	C011 TWIN HILLS	348.46	3,149,202.10	103,175.82	3.28 %
56	OKMULGEE	I001 OKMULGEE	1,458.66	15,111,550.95	606,782.79	4.02 %
56	OKMULGEE	I002 HENRYETTA	1,209.60	12,698,194.51	338,502.25	2.67 %
56	OKMULGEE	I003 MORRIS	980.97	7,807,577.13	460,078.58	5.89 %
56	OKMULGEE	I004 BEGGS	1,151.15	10,971,738.77	605,568.20	5.52 %
56	OKMULGEE	I005 PRESTON	561.17	3,960,429.93	204,603.61	5.17 %
56	OKMULGEE	I006 SCHULTER	179.63	1,514,539.19	115,844.30	7.65 %
56	OKMULGEE	I007 WILSON	248.24	2,367,079.05	108,346.69	4.58 %
56	OKMULGEE	I008 DEWAR	411.70	3,809,632.55	281,351.92	7.39 %
			6,549.58	61,389,944.18	2,824,254.16	4.60 %
57	OSAGE	C003 OSAGE HILLS	174.29	1,402,879.28	61,993.70	4.42 %
57	OSAGE	C007 BOWRING	62.65	884,025.87	50,914.92	5.76 %
57	OSAGE	C035 AVANT	79.56	693,583.74	53,667.80	7.74 %
57	OSAGE	C052 ANDERSON	272.69	2,726,384.12	160,368.98	5.88 %
57	OSAGE	C077 MCCORD	223.01	1,747,267.65	137,408.61	7.86 %
57	OSAGE	I002 PAWHUSKA	796.13	8,542,018.73	323,144.29	3.78 %
57	OSAGE	I011 SHIDLER	233.32	2,777,306.44	155,187.42	5.59 %
57	OSAGE	I029 BARNSDALL	395.85	3,165,119.81	116,748.72	3.69 %
57	OSAGE	I030 WYNONA	281.33	1,891,598.37	84,929.92	4.49 %
57	OSAGE	I038 HOMINY	592.46	6,453,869.10	336,587.44	5.22 %
57	OSAGE	I050 PRUE	287.35	2,526,480.92	192,600.72	7.62 %
57	OSAGE	I090 WOODLAND	413.42	4,091,690.63	311,015.13	7.60 %
			3,812.06	36,902,224.66	1,984,567.65	5.38 %
58	OTTAWA	C010 TURKEY FORD	89.83	1,058,975.18	56,399.51	5.33 %
58	OTTAWA	I001 WYANDOTTE	744.88	6,048,474.99	245,891.98	4.07 %
58	OTTAWA	I014 QUAPAW	618.30	5,795,621.41	330,114.23	5.70 %

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
58 OTTAWA	I018 COMMERCE	841.62	7,437,656.45	288,628.07	3.88 %	
58 OTTAWA	I023 MIAMI	2,336.49	19,148,038.24	435,459.22	2.27 %	
58 OTTAWA	I026 AFTON	473.93	3,718,167.31	161,443.82	4.34 %	
58 OTTAWA	I031 FAIRLAND	554.49	4,568,476.01	151,926.97	3.33 %	
		5,659.54	47,775,409.59	1,669,863.80	3.50 %	
59 PAWNEE	C002 JENNINGS	174.67	2,226,127.29	82,823.77	3.72 %	
59 PAWNEE	I001 PAWNEE	681.69	5,962,009.90	266,820.84	4.48 %	
59 PAWNEE	I006 CLEVELAND	1,631.23	12,982,171.45	574,516.06	4.43 %	
		2,487.59	21,170,308.64	924,160.67	4.37 %	
60 PAYNE	C104 OAK GROVE	183.80	1,316,184.51	103,628.48	7.87 %	
60 PAYNE	I003 RIPLEY	456.87	4,246,954.25	222,736.02	5.24 %	
60 PAYNE	I016 STILLWATER	5,546.57	55,580,758.30	1,620,169.75	2.91 %	
60 PAYNE	I056 PERKINS-TRYON	1,352.28	11,180,644.45	353,937.26	3.17 %	
60 PAYNE	I067 CUSHING	1,709.29	14,493,161.75	512,595.22	3.54 %	
60 PAYNE	I101 GLENCOE	310.45	2,986,386.02	186,018.18	6.23 %	
60 PAYNE	I103 YALE	436.72	3,912,131.91	204,783.40	5.23 %	
		9,995.98	93,716,221.19	3,203,868.31	3.42 %	
61 PITTSBURG	C009 KREBS	343.95	2,967,870.65	188,655.35	6.36 %	
61 PITTSBURG	C029 FRINK-CHAMBERS	420.39	2,765,291.17	129,209.21	4.67 %	
61 PITTSBURG	C056 TANNEHILL	165.46	1,812,830.00	130,653.91	7.21 %	
61 PITTSBURG	C088 HAYWOOD	115.22	1,395,809.69	71,408.62	5.12 %	
61 PITTSBURG	I001 HARTSHORNE	799.47	7,030,160.21	331,361.27	4.71 %	
61 PITTSBURG	I002 CANADIAN	407.72	4,438,540.82	190,387.91	4.29 %	
61 PITTSBURG	I011 HAILEYVILLE	368.86	3,728,104.24	190,725.87	5.12 %	
61 PITTSBURG	I014 KIOWA	267.42	4,022,407.91	268,497.55	6.68 %	
61 PITTSBURG	I017 QUINTON	550.78	5,028,586.44	193,227.79	3.84 %	
61 PITTSBURG	I025 INDIANOLA	223.54	2,382,143.90	127,079.73	5.33 %	
61 PITTSBURG	I028 CROWDER	457.35	3,987,043.29	112,263.76	2.82 %	
61 PITTSBURG	I030 SAVANNA	366.67	3,180,380.06	142,734.52	4.49 %	
61 PITTSBURG	I063 PITTSBURG	152.10	1,716,734.12	135,612.40	7.90 %	
61 PITTSBURG	I080 MCALESTER	2,839.39	22,933,978.25	809,684.05	3.53 %	
		7,478.32	67,389,880.75	3,021,501.94	4.48 %	
62 PONTOTOC	C020 PICKETT-CENTER	.00			NaN	
62 PONTOTOC	I001 ALLEN	409.89	4,242,278.48	191,599.71	4.52 %	
62 PONTOTOC	I009 VANOSS	533.78	4,877,066.28	174,187.63	3.57 %	
62 PONTOTOC	I016 BYNG	1,673.89	16,004,257.32	624,326.12	3.90 %	
62 PONTOTOC	I019 ADA	2,526.78	23,873,765.37	785,326.06	3.29 %	
62 PONTOTOC	I024 LATTA	758.61	6,465,422.85	318,267.94	4.92 %	
62 PONTOTOC	I030 STONEWALL	402.17	4,506,513.37	249,531.42	5.54 %	
62 PONTOTOC	I037 ROFF	308.99	3,286,257.26	165,322.36	5.03 %	
		6,614.11	63,255,560.93	2,508,561.24	3.97 %	
63 POTTAWATOMIE	C010 NORTH ROCK CREEK	506.34	4,882,290.99	165,612.19	3.39 %	
63 POTTAWATOMIE	C027 GROVE	395.59	3,341,989.14	183,676.72	5.50 %	
63 POTTAWATOMIE	C029 PLEASANT GROVE	219.47	1,917,586.69	117,239.85	6.11 %	
63 POTTAWATOMIE	C032 SOUTH ROCK CREEK	361.84	2,432,488.14	170,524.15	7.01 %	
63 POTTAWATOMIE	I001 MCLLOUD	1,701.37	14,391,671.83	685,211.57	4.76 %	
63 POTTAWATOMIE	I002 DALE	644.98	5,494,622.01	209,624.23	3.82 %	
63 POTTAWATOMIE	I003 BETHEL	1,273.21	9,132,175.36	245,252.94	2.69 %	
63 POTTAWATOMIE	I004 MACOMB	341.45	2,629,203.16	101,505.77	3.86 %	
63 POTTAWATOMIE	I005 EARLSBORO	208.87	1,946,944.72	135,621.09	6.97 %	
63 POTTAWATOMIE	I092 TECUMSEH	2,039.44	16,767,303.38	607,986.98	3.63 %	
63 POTTAWATOMIE	I093 SHAWNEE	3,735.54	36,996,036.19	1,453,379.82	3.93 %	
63 POTTAWATOMIE	I112 ASHER	228.03	2,334,355.52	142,014.80	6.08 %	
63 POTTAWATOMIE	I115 WANETTE	192.96	2,178,443.68	147,879.01	6.79 %	
63 POTTAWATOMIE	I117 MAUD	301.34	3,013,668.11	203,220.75	6.74 %	
		12,150.43	107,458,778.92	4,568,749.87	4.25 %	
64 PUSHMATAHA	C002 ALBION	92.17	1,028,426.99	75,917.54	7.38 %	
64 PUSHMATAHA	C004 TUSKAHOMA	114.15	1,028,168.13	64,897.20	6.31 %	
64 PUSHMATAHA	C015 NASHOBA	46.52	616,125.78	47,418.63	7.70 %	
64 PUSHMATAHA	I001 RATTAN	487.69	4,863,935.64	212,639.64	4.37 %	
64 PUSHMATAHA	I010 CLAYTON	296.69	3,443,356.43	230,605.98	6.70 %	
64 PUSHMATAHA	I013 ANTLERS	955.59	7,874,539.12	184,377.55	2.34 %	
64 PUSHMATAHA	I022 MOYERS	178.99	1,808,376.02	136,106.40	7.53 %	
		2,171.80	20,662,928.11	951,962.94	4.61 %	
65 ROGER MILLS	I003 LEEDEY	197.23	2,591,531.46	134,405.37	5.19 %	
65 ROGER MILLS	I006 REYDON	142.18	2,571,382.55	150,919.56	5.87 %	
65 ROGER MILLS	I007 CHEYENNE	302.06	4,466,220.34	231,940.12	5.19 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
65	ROGER MILLS I015 SWEETWATER	94.73	1,808,305.92	137,942.59	7.63 %	
65	ROGER MILLS I066 HAMMON	240.27	4,593,513.09	249,496.85	5.43 %	
		976.47	16,030,953.36	904,704.49	5.64 %	
66	ROGERS C009 JUSTUS-TIAWAH	532.89	4,244,511.48	117,640.05	2.77 %	
66	ROGERS I001 CLAREMORE	3,855.39	31,610,502.08	1,187,705.70	3.76 %	
66	ROGERS I002 CATOOSA	2,107.71	18,334,808.13	749,412.01	4.09 %	
66	ROGERS I003 CHELSEA	888.17	8,326,748.24	344,923.89	4.14 %	
66	ROGERS I004 OOLOGAH-TALALA	1,734.92	15,466,224.05	757,555.24	4.90 %	
66	ROGERS I005 INOLA	1,241.12	10,757,392.09	291,455.56	2.71 %	
66	ROGERS I006 SEQUOYAH	1,288.41	11,201,960.69	540,955.85	4.83 %	
66	ROGERS I007 FOYIL	596.43	5,242,218.17	315,786.57	6.02 %	
66	ROGERS I008 VERDIGRIS	1,163.17	10,066,280.94	327,820.98	3.26 %	
		13,408.21	115,250,645.87	4,633,255.85	4.02 %	
67	SEMINOLE C005 PLEASANT GROVE	.00			NaN	
67	SEMINOLE C054 JUSTICE	161.07	2,107,714.01	126,813.87	6.02 %	
67	SEMINOLE I001 SEMINOLE	1,696.16	12,685,677.99	473,255.60	3.73 %	
67	SEMINOLE I002 WEWOKA	676.53	6,091,814.99	307,686.69	5.05 %	
67	SEMINOLE I003 BOWLEGS	286.37	2,622,164.97	196,371.79	7.49 %	
67	SEMINOLE I004 KONAWA	651.02	6,203,670.40	260,655.25	4.20 %	
67	SEMINOLE I006 NEW LIMA	256.84	2,197,685.12	136,570.23	6.21 %	
67	SEMINOLE I007 VARNUM	283.56	2,683,274.36	99,092.52	3.69 %	
67	SEMINOLE I010 SASAKWA	218.81	2,495,526.50	177,323.21	7.11 %	
67	SEMINOLE I014 STROTHER	352.82	2,567,368.32	112,511.78	4.38 %	
67	SEMINOLE I015 BUTNER	195.33	1,940,347.47	117,122.15	6.04 %	
		4,778.51	41,595,244.13	2,007,403.09	4.83 %	
68	SEQUOYAH C001 LIBERTY	292.75	2,352,947.26	103,618.85	4.40 %	
68	SEQUOYAH C035 MARBLE CITY	123.96	1,846,958.76	84,253.00	4.56 %	
68	SEQUOYAH C036 BRUSHY	326.08	2,504,622.91	92,718.18	3.70 %	
68	SEQUOYAH C050 BELFONTE	213.68	2,631,282.15	116,400.17	4.42 %	
68	SEQUOYAH C068 MOFFETT	340.90	2,951,077.54	178,248.46	6.04 %	
68	SEQUOYAH I001 SALLISAW	1,962.58	15,818,281.96	482,900.76	3.05 %	
68	SEQUOYAH I002 VIAN	969.27	10,020,018.55	442,060.36	4.41 %	
68	SEQUOYAH I003 MULDROW	1,591.75	12,494,072.71	371,092.69	2.97 %	
68	SEQUOYAH I004 GANS	386.70	3,606,337.84	166,458.37	4.62 %	
68	SEQUOYAH I005 ROLAND	1,096.03	9,052,040.02	422,838.70	4.67 %	
68	SEQUOYAH I006 GORE	503.33	4,061,566.85	206,034.68	5.07 %	
68	SEQUOYAH I007 CENTRAL	505.63	4,284,447.04	212,540.36	4.96 %	
		8,312.66	71,623,653.59	2,879,164.58	4.02 %	
69	STEPHENS C082 GRANDVIEW	140.73	1,092,738.80	30,503.46	2.79 %	
69	STEPHENS I001 DUNCAN	3,609.32	29,379,168.29	970,788.82	3.30 %	
69	STEPHENS I002 COMANCHE	1,042.59	9,993,406.93	353,530.82	3.54 %	
69	STEPHENS I003 MARLOW	1,306.62	8,587,625.16	240,544.47	2.80 %	
69	STEPHENS I015 VELMA-ALMA	402.92	3,760,864.05	213,227.70	5.67 %	
69	STEPHENS I021 EMPIRE	467.22	3,792,260.85	180,481.35	4.76 %	
69	STEPHENS I034 CENTRAL HIGH	395.14	3,277,660.73	164,062.11	5.01 %	
69	STEPHENS I042 BRAY-DOYLE	342.96	3,215,524.53	195,491.07	6.08 %	
		7,707.50	63,099,249.34	2,348,629.80	3.72 %	
70	TEXAS C009 OPTIMA	78.38	646,864.98	38,415.18	5.94 %	
70	TEXAS C080 STRAIGHT	40.89	616,787.25	44,855.05	7.27 %	
70	TEXAS I001 YARBROUGH	136.61	1,678,632.18	126,257.94	7.52 %	
70	TEXAS I008 GUYMON	2,701.57	21,111,130.73	807,383.80	3.82 %	
70	TEXAS I015 HARDESTY	75.23	1,214,156.69	92,671.00	7.63 %	
70	TEXAS I023 HOOKER	558.34	4,783,798.99	186,792.12	3.90 %	
70	TEXAS I053 TYRONE	242.83	2,107,579.98	140,493.87	6.67 %	
70	TEXAS I060 GOODWELL	192.27	1,920,632.75	131,720.57	6.86 %	
70	TEXAS I061 TEXHOMA	295.08	2,907,034.79	132,982.75	4.57 %	
		4,321.20	36,986,618.34	1,701,572.28	4.60 %	
71	TILLMAN I008 TIPTON	338.29	3,985,332.30	246,100.86	6.18 %	
71	TILLMAN I009 DAVIDSON	90.84	1,172,947.78	83,008.18	7.08 %	
71	TILLMAN I158 FREDERICK	797.36	8,078,557.25	375,229.98	4.64 %	
71	TILLMAN I249 GRANDFIELD	238.76	2,453,096.23	95,294.62	3.88 %	
		1,465.25	15,689,933.56	799,633.64	5.10 %	
72	TULSA C015 KEYSTONE	334.17	2,790,373.74	167,581.61	6.01 %	
72	TULSA E004 TULSA CHARTER: SCHL AR	259.81	1,579,244.97	28,742.09	1.82 %	
72	TULSA E005 KIPP Tulsa Academy Pre	.00			NaN	
72	TULSA G001 DEBORAH BROWN (CHARTER	222.42	1,321,391.93	73,918.03	5.59 %	
72	TULSA G003 DISCOVERY SCHOOLS OF T	760.08	4,792,265.42	300,187.49	6.26 %	

County	District	ADA	Expenditures	Admin Cost	%	Amount Exceeded
72	TULSA I001 TULSA	37,044.25	436,060,311.14	14,541,868.18	3.33 %	
72	TULSA I002 SAND SPRINGS	4,935.14	45,882,214.27	1,411,369.14	3.08 %	
72	TULSA I003 BROKEN ARROW	15,995.76	149,771,147.37	5,439,725.59	3.63 %	
72	TULSA I004 BIXBY	4,857.10	53,962,742.73	1,628,493.33	3.02 %	
72	TULSA I005 JENKS	10,127.33	123,571,647.02	4,201,906.69	3.40 %	
72	TULSA I006 COLLINSVILLE	2,521.20	19,774,839.51	538,160.36	2.72 %	
72	TULSA I007 SKIATOOK	2,411.83	21,190,368.45	772,920.47	3.65 %	
72	TULSA I008 SPERRY	1,280.24	9,043,688.54	391,869.38	4.33 %	
72	TULSA I009 UNION	14,082.55	152,696,885.56	4,431,525.81	2.90 %	
72	TULSA I010 BERRYHILL	1,157.29	8,960,093.77	592,413.85	6.61 %	
72	TULSA I011 OWASSO	8,817.57	72,267,910.40	1,661,670.97	2.30 %	
72	TULSA I013 GLENPOOL	2,261.52	19,212,644.48	765,732.03	3.99 %	
72	TULSA I014 LIBERTY	576.20	5,294,775.83	262,758.53	4.96 %	
		107,644.46	1,128,172,545.13	37,210,843.55	3.30 %	
73	WAGONER I001 OKAY	435.52	3,375,321.43	209,869.26	6.22 %	
73	WAGONER I017 COWETA	3,109.54	28,879,509.35	906,026.03	3.14 %	
73	WAGONER I019 WAGONER	2,256.33	22,283,919.47	947,455.02	4.25 %	
73	WAGONER I365 PORTER CONSOLIDATED	538.84	4,563,288.96	264,504.90	5.80 %	
		6,340.23	59,102,039.21	2,327,855.21	3.94 %	
74	WASHINGTON I004 COPAN	251.64	2,431,482.98	188,280.60	7.74 %	
74	WASHINGTON I007 DEWEY	1,158.33	8,172,778.36	449,589.20	5.50 %	
74	WASHINGTON I018 CANEY VALLEY	719.04	5,786,907.16	277,574.35	4.80 %	
74	WASHINGTON I030 BARTLESVILLE	5,633.97	52,000,424.42	1,410,507.77	2.71 %	
		7,762.98	68,391,592.92	2,325,951.92	3.40 %	
75	WASHITA I001 SENTINEL	317.46	3,283,147.89	139,845.69	4.26 %	
75	WASHITA I010 BURNS FLAT-DILL CITY	672.39	5,636,968.01	160,956.23	2.86 %	
75	WASHITA I011 CANUTE	435.79	3,576,325.20	187,384.02	5.24 %	
75	WASHITA I078 CORDELL	733.30	7,432,249.97	263,075.11	3.54 %	
		2,158.94	19,928,691.07	751,261.05	3.77 %	
76	WOODS I001 ALVA	870.11	9,051,948.94	376,904.96	4.16 %	
76	WOODS I003 WAYNOKA	242.56	3,025,700.86	135,773.33	4.49 %	
76	WOODS I006 FREEDOM	70.55	1,458,830.28	116,696.24	8.00 %	
		1,183.22	13,536,480.08	629,374.53	4.65 %	
77	WOODWARD I001 WOODWARD	2,583.36	21,745,332.91	765,577.07	3.52 %	
77	WOODWARD I002 MOORELAND	484.06	7,365,934.38	221,970.25	3.01 %	
77	WOODWARD I003 SHARON-MUTUAL	282.46	3,126,256.03	149,208.15	4.77 %	
77	WOODWARD I005 FORT SUPPLY	117.78	2,323,048.94	136,756.18	5.89 %	
		3,467.66	34,560,572.26	1,273,511.65	3.68 %	
		624,559.55	5,998,764,826.04	210,634,503.70	3.51 %	97,034.19

Districts (Total Reporting)

548

Districts with ADA < 500 and cost difference 8%

3



BOARD OF EDUCATION:
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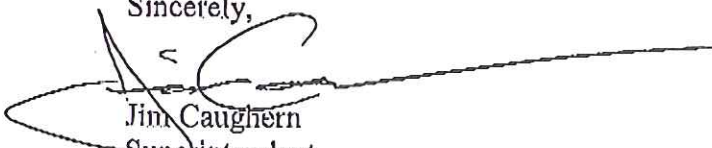
CAMERON PUBLIC SCHOOL
P.O. BOX 190
CAMERON, OKLAHOMA 74932
Telephone: 918-654-3225
Fax: 918-654-7387

ADMINISTRATION:
JIM CAUGHERN
Superintendent
JEREMY WILLIAMS
High School Principal/
Elementary Principal

Honorable State Board of Education,

The reason for excess of administrative cost is due to the board of education electing to buy out previous superintendent, Carolyn White.

Sincerely,



Jim Caughern
Superintendent
Cameron Public Schools

FARRIS PUBLIC SCHOOL

Wes Watson
Superintendent

900 S. Old Farris Road
Atoka, OK 74525
wwatson@farrisps.org

(580)889-5542
fax (580)889-7742

December 11, 2012

Nancy Hughes
Executive Director
Financial Accounting/OCAS Audits
Oklahoma State Department of Education
2500 North Lincoln Boulevard
Oklahoma City, OK 73105-4599

Ms. Hughes,

I received a telephone call from Iona Martin at approximately 12:45 P.M. on December 11, 2012 regarding a letter that was supposed to have been mailed from your office. I informed her that I had not received a letter from the financial accounting office and she said that she would fax it. I asked her what it was about and she stated that I would need to read it. I waited on the fax and never received it. I had a route bus that was having trouble starting and I went on with the business of repairing the bus. Mariann Cannon was out of the office with a family member in the hospital and an aide was answering the telephone.

Donna Duffy informed me that Iona had been calling the school later that afternoon trying to get in touch with me and that I had an e-mail that I had to open today. It was emphatically reinforced that it was very important that it be opened and read today. It was at the end of the day when I received the message and I could open the e-mail.

One of the reasons listed in the document requesting an investigation of the State Department of Education that was faxed to the State Department of Education on February 16, 2012 when I became a "whistle blower" in the state and appeared in the State Department of Education's board meeting room and made comment addressing this and other issues. Superintendent Barresi included attorney fees into the "administrative cost" after being sued for withholding state school funds from school districts. This proved to be a hardship on districts to adequately seek legal advice to govern their actions. Also the changing of the allowable percentage for "administrative costs" to where it was different for large and small schools has limited schools ability to obtain legal counsel in governing their actions. The allowable percentage for administrative cost for all schools used to be the same (10%) but now the percentage is less (8%) for school districts if they have a small student population. The allowable percentage for the large school districts remains the same (10%). Originally it was equitable for all districts. The cost of employing highly qualified individuals has risen due to the stress and trauma in the state. The actions of the state and the state department of education has created an unfair atmosphere for small school districts to operate in. For further details, I refer you

FARRIS PUBLIC SCHOOL

Wes Watson
Superintendent

900 S. Old Farris Road
Atoka, OK 74525
wwatson@farrisps.org

(580)889-5542
fax (580)889-7742

to the document faxed on February 16, 2012 to the state department of education and was included in Farris School's "district capacity determination" report.

For the time period in question, Farris School's administrative cost was 9.34% which would be in compliance if all schools in the state were treated equitably and as they have been in the past. One can only assume that this is just another means to close the small school districts when you take into account the lists that have been released or obtained by people that list schools to close.

At the present, Farris School is seeking ways to lower legal expense and employee cost while still being able to employ highly qualified personnel to meet the needs of the district and receive adequate counsel and representation to assist in governing the school.

If you have any questions, please do not hesitate to contact me at 580-889-5542.

Sincerely,



Wes Watson
Farris School Superintendent

Thackerville Public Schools

P.O. Box 377
Thackerville, Oklahoma 73459

580-276-2630
Superintendent's
Office

580-276-9655
Elementary
School

580-276-3610
Jr. High / High
School

Iona Martin

State Department of Education

Financial Accounting

Oklahoma City, OK

Iona,

This letter is in reference to Thackerville Public Schools being over on their FY2012 administrative costs.

Mr. Herron was not rehired for the FY2012-2013 and was relieved of his duties for the remainder of the FY2012. Our school had to buy out his contract beginning with February 2012 and ending in June 2012. The amount of \$32,659.35 was how much our district had to pay Mr. Herron for the remainder of his contract. This amount is the reason we were over on our administrative costs.

Thanks,



Marcia Bell

Payroll

Thackerville Public Schools District 1004