JANET BARRESI
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
STATE OF OKLAHOMA

MEMORANDUM

TO: The Honorable Members of the State Board of Education

FROM: Janet Barresi, State Superintendent of Public Instruction

DATE: January 31, 2013

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

Additional information is being provided as requested at the December 19, 2012, State Board of Education Meeting.

The attached information includes the Administrative Cost Breakdown and the Superintendent salary information for Farris, Thackerville, and Cameron school districts.

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Attachments

OKLAHOMA STATE DEPARTMENT OF EDUCATION
2500 NORTH LINCOLN BOULEVARD, OKLAHOMA CITY, OK 73105-4599
(405) 521-3301, FAX: (405) 521-6205
http://sde.state.ok.us

FY 12 ADMINISTRATIVE COST BREAKDOWN

Farris Public Schools

Bookkeeping/Accounting/Auditing/Encumbrance Staff	$	1,400.76
Secretary/Clerk of the Board of Education	$	1,164.44
Staff for the Superintendent	$	446.53
Superintendent	$	65,972.17
Total	$	68,983.90
Allowance of 8% $738,910.45 expenditures	$	59,112.84
Total over allowed expenditures	$	9,871.06
FY 12 Superintendent Salary	$	60,000.00
FY 12 Superintendent Fixed Cost (FICA/INS/TRS)	$	6,572.17
Sub Total	$	66,572.17
FY 12 Principal/Teacher/Counselor/Librarian Salary	$	40,000.00
FY 12 Principal/Teacher/Counselor/Librarian Fixed Cost	$	4,086.97
Total Salary and Fixed Charges for Wes Watson	$	110,659.14

Thackerville Public Schools

Director/Coodinator/Consultant	$	59,834.58	
Bookkeeping/Accounting/Auditing/Encumbrance Staff	$	19,861.45	
Secretary/Clerk of the Board of Education	$	13,035.33	
Staff for the Superintendent	$	24,729.68	
Superintendent (See Below for Explanation)	$	108,376.93	
Total	$	225,837.97	
Allowance of 8% $2,463,400.06 expenditures	$	197,072.00	
Total over allowed expenditures	$	28,765.97	
Thackerville Superintenden buyout was	$	32,659.35	Mar 1 to June 30
Thackerville Superintendent FY 12 contract salary	$	53,416.61	July 1 to Feb 28
Thackerville Interim Superintendent contract salary	$	5,000.00	
Thackerville Superintendent and Interim FY 12 contract fixed cost (FICA/TRS/WC)	$	17,300.97	
Total	$	108,376.93	

Cameron Public Schools

Director/Coodinator/Consultant	$	3,761.49
Secretary/Clerk of the Board of Education	$	6,652.16
Staff for the Superintendent	$	27,679.95
Superintendent (See Below for Explanation)	$	250,981.63
Total	$	289,075.23
Allowance of 8% $2,883,475.85 expenditures	$	230,678.07
Total over allowed expenditures	$	58,397.16
Cameron Superintendent resignation agreement salary	$	140,505.55
Cameron Superintendent FY 12 contract salary	$	76,181.83
Cameron Superintendent FY 12 contract and resignation agreement fixed cost (FICA/TRS)	$	34,294.25
Total	$	250,981.63

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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.

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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

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	HOLDENVILLE	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	MCLOUD	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

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 J. Bell

Marcia Bell

Payroll

Thackerville Public Schools District I004