



JANET BARRESI  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
STATE OF OKLAHOMA

## MEMORANDUM

**TO:** The Honorable Members of the State Board of Education  
**FROM:** Janet C. Barresi  
**DATE:** March 25, 2014  
**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 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;
  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 nine (9) 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, Coleman, Dover, Fanshawe, Freedom, Greasy, Mannsville, Oaks Mission, and Straight.

JB/nh

Attachments



[Home](#) | [Courts](#) | [Court Dockets](#) | [Legal Research](#) | [Calendar](#) | [Help](#) | [Previous Section](#) | [Top Of Index](#) | [This Point In Index](#) | [Citationize](#) | [Next Section](#) | [Print Only](#)

Title 70. Schools

## Oklahoma Statutes Citationized

### Title 70. Schools

#### Chapter 1 - School Code of 1971

#### 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,	<u>Performance Review of School Districts with Administrative Service Costs Above the Expenditure Limits</u>
	Level
	Discussed

**Citationizer: Table of Authority**

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



Home Courts Court Dockets Legal Research Calendar Help

[Previous Section](#) [Top Of Index](#) [This Point in Index](#) [Citationize](#) [Next Section](#) [Print Only](#)

Title 70. Schools

**Oklahoma Statutes Citationized**

**Title 70. Schools**

**Chapter 1 - School Code of 1971**

**Article Article V - School Districts and Boards of Education**

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

Cite as: O.S. §. \_\_ \_\_

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

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

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

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

**Historical Data**

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

**Citationizer® Summary of Documents Citing This Document**

Cite Name Level

None Found.

**Citationizer: Table of Authority**

Cite Name	Level
Title 70. Schools	
Cite	Name Level
70 O.S. 5-135.	System for Initiating, Recording and Paying Contractual Obligations Cited



#### 210:25-5-4. Accounting

(a) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 210:25-7-1, (Oklahoma Cost Accounting System [OCAS]). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. 2001, § 5-135.2 shall be defined as a detailed reporting of revenue within the Source of Revenue dimension. Revenue shall be reported to the bold codes within each of the following broad categories: District Source of Revenue, Intermediate Source of Revenue, State Source of Revenue, and Federal Source of Revenue. Expenditures shall be reported by the bold codes within the Function dimension as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support Services-Central, Operation and Maintenance of Plant Services, Student Transportation Services, Child Nutrition Programs Operations, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

(b) The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and certified on the due date.

(c) The school district must inform the Financial Accounting Section of the State Department of Education of any changes made at the district level to any of the financial transactions already submitted to the State Department of Education. Further, none of the data submitted by Law can be changed or altered by either the school district or the Financial Accounting Section after November 15 of each year.

(d) As referenced in 70 O.S. 2001, § 5-135.2 (B), the State Department of Education shall reduce the monthly payment of a district's State Aid funds if the district is not operating pursuant to said system. Not operating pursuant to said system shall be defined as a district not:

(1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions;

(2) submitting OCAS financial records via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education;

(3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education;

(4) complying with regulations as outlined in OAC 210:25-3-7 (Financial information processing), OAC 210:25-5-10 (The encumbrance clerk), OAC 210:25-5-11 (The school district treasurer), OAC 210:25-5-12 (Purchase order procedures for schools), or OAC 210:25-5-13 (School activity fund);

(5) reconciling all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions by balancing data with bank receipts and statements, purchase orders, warrant registers, investment ledgers, and all balance sheet accounts; and

(e) For appropriated funds, all indebtedness should be encumbered (have a purchase order issued and be recorded) on the day the obligation is incurred, rather than when it becomes due, and supporting documentation should be provided for all indebtedness.

(f) Upon the approval of the State Board of Education, school districts may make capital expenditures up to a maximum amount of \$50,000 (fifty thousand dollars) during the current fiscal year within the General Fund pursuant to 70 O.S. 2001, § 1-117, if the school district meets the established criteria as outlined in the Statutes. School districts shall be voting the maximum five (5) building fund mills. General Fund monies authorized by the State Board of Education for expenditures must be expended within the current fiscal year. Any such funds encumbered as of June 30th of the current fiscal year, but not expended by November 15th of the subsequent fiscal year, shall lapse and return to the original purpose of such funds.

(g) A school district shall be authorized to utilize general fund monies for capital expenditures, in addition to the amount specified in subsection (c), pursuant to the provisions of 70 O.S. 2001, § 1-117.

(h) Inventory cards or data processing records shall be kept on all equipment and removable fixtures, showing purchase order number when known, date of purchase (when known, if not known an estimated date shall be used), amount of purchase (if known, if not known present value must be estimated) a description of the item, the serial number (when applicable) and the location of the item. New purchases shall be included in the records on the same day in which they are physically received by the district. Disposed equipment must be removed from the records on the disposal date and a detailed description of the circumstances which results in the disposal recorded. Disposed equipment should not be included in the records of future years.

[Source: Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 10 Ok Reg 1141, eff 3-9-93 (emergency); Amended at 11 Ok Reg 1997, eff 5-26-94; Amended at 12 Ok Reg 3620, eff 7-31-95 (emergency); Amended at 13 Ok Reg 1353, eff 5-13-96; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 23, eff 9-10-99 (emergency); Amended at 17 Ok Reg 1092, eff 5-11-00; Amended at 17 Ok Reg 2909, eff 7-13-00; Amended at 20 Ok Reg 822, eff 5-15-03; Amended at 21 Ok Reg 234, eff 8-21-03 (emergency); Amended at 21 Ok Reg 1280, eff 5-27-04; Amended at 22 Ok Reg 1849, eff 6-25-05]

School Districts  
Exceeding 2012-2013  
Administrative Costs

District	County	Congressional District	ADA	Total Expenditures	Administrative Cost	Amount Exceeded	Prior Year Penalty
Coleman	Johnston	2	197.12	\$ 200,346.54	\$ 165,416.45	\$ 5,388.73	No
Discovery Charter	Tulsa	1	795.85	\$ 5,152,649.41	\$ 361,028.58	\$ 343.12	No
Dover	Kingfisher	3	180.41	\$ 1,961,930.47	\$ 157,764.27	\$ 809.83	No
Fanshawe	LeFlore	2	70.83	\$ 674,074.48	\$ 56,528.98	\$ 2,603.02	No
Freedom	Woods	3	71.74	\$ 1,546,793.59	\$ 152,947.19	\$ 29,203.70	No
Greasy	Adair	2	42.46	\$ 817,190.94	\$ 85,313.05	\$ 19,937.77	No
Mannsville	Johnston	2	96.71	\$ 1,077,801.20	\$ 92,083.05	\$ 5,858.95	No
Oaks Mission	Delaware	2	227.79	\$ 2,287,069.04	\$ 189,173.21	\$ 6,207.69	No
Straight	Texas	3	49.11	\$ 712,307.09	\$ 40,516.80	\$ 53,094.73	No



# COLEMAN PUBLIC SCHOOLS

*Jim Dominick, Superintendent*

*Lane Jackson, Principal*

March 12, 2014

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

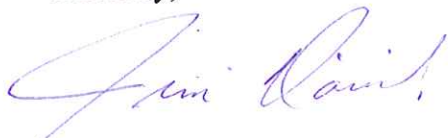
Dear Ms. Hughes and the Oklahoma State Board of Education:

The Administrative Cost allowable for Coleman Public Schools in the 2012-2013 school year was exceeded by \$3,952.29. This excess cost was due to the fact that the Coleman Board of Education paid the leaving superintendent, Steve Evans, for his accumulated vacation time in June of 2013. This was paid out of payroll and therefore coded as Administrative Salary. The amount of the payment was \$5,761.36. In the beginning of the 2013-2014 school year, this amount was not accounted for in the school personnel report.

This amount should have been coded as a "one-time stipend" or as a "salary in lieu of other fringe benefits". The recoding was not done after the submission of OCAS information due to the personnel shortage in the Payroll Department at Coleman Public Schools. Our long-time payroll clerk, Barbara Carter, was diagnosed with stage IV cancer during this time, which forced her into retirement. Our only other secretary was out of the office from August 30, 2013 until February, 2014 due to surgery. This put a hardship on our school and made it impossible to get our OCAS information recoded properly and in a timely manner.

Please consider our request to go back and recode our administrative data in OCAS so that our school's administrative cost will meet the standards set forth by the State Department of Education.

Sincerely,



Jim Dominick, Superintendent  
Coleman Public Schools

---

*P. O. Box 188*

*Coleman, Oklahoma 73432-0188*

*Phone: (580) 937-4418*

*Fax: (580) 937-4866*

District: I035 COLEMAN

## 2013-- OCAS -- Administrative Costs Details

35 JOHNSTON	I035 COLEMAN	Project	Function	Object	Job	Amount
Director, Coordinator, or Administrator		000	2511	120	601	7,500.00
Director, Coordinator, or Administrator		000	2511	241	601	444.40
Director, Coordinator, or Administrator		000	2511	242	601	103.92
Director, Coordinator, or Administrator		000	2511	263	601	712.56
					<i>Sub Total:</i>	<b>8,760.88</b>
Staff for the Board of Education		000	2313	120	301	4,000.00
Staff for the Board of Education		000	2313	241	301	244.78
Staff for the Board of Education		000	2313	242	301	57.25
Staff for the Board of Education		000	2313	263	301	380.04
Staff for the Board of Education		000	2318	330	000	2,700.00
Staff for the Board of Education		000	2319	310	000	20.00
Staff for the Board of Education		000	2319	330	000	2,312.35
					<i>Sub Total:</i>	<b>9,714.42</b>
Staff for the Superintendent		000	2321	120	690	9,562.35
Staff for the Superintendent		000	2321	224	690	541.67
Staff for the Superintendent		000	2321	241	690	602.28
Staff for the Superintendent		000	2321	242	690	140.88
Staff for the Superintendent		000	2321	263	690	1,532.99
Staff for the Superintendent		335	2321	223	690	5,480.82
					<i>Sub Total:</i>	<b>17,860.99</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	98,278.03
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	130	115	966.00
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	213	115	6,345.67
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	231	115	5,807.50
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	232	115	1,358.21
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	251	115	6,369.48
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	253	115	9,955.27
					<i>Sub Total:</i>	<b>129,080.16</b>
<b>Total</b>						<b>165,416.45</b>
<b>Amount:</b>						



District: G003 DISCOVERY SCHOOLS OF TULSA

2013-- OCAS -- Administrative Costs Details

72 TULSA	G003 DISCOVERY SCHOOLS OF TULSA	Project	Function	Object	Job	Amount
Consultant(Staff)	000	1000	110	108		76,000.00
Consultant(Staff)	000	1000	231	108		4,711.98
Consultant(Staff)	000	1000	232	108		1,101.99
Consultant(Staff)	000	1000	271	108		894.40
Consultant(Staff)	000	1000	273	108		259.16
Consultant(Staff)	000	2120	110	110		13,000.00
Consultant(Staff)	000	2120	271	110		152.98
Consultant(Staff)	000	2120	273	110		44.31
Consultant(Staff)	000	2199	110	110		43,000.00
Consultant(Staff)	000	2199	114	110		50.00
Consultant(Staff)	000	2199	231	110		2,626.44
Consultant(Staff)	000	2199	232	110		614.24
Consultant(Staff)	000	2199	271	110		506.63
Consultant(Staff)	000	2199	273	110		146.81
Consultant(Staff)	000	2212	110	108		87,036.36
Consultant(Staff)	000	2212	114	108		650.00
Consultant(Staff)	000	2212	192	108		120.00
Consultant(Staff)	000	2212	231	108		5,548.06
Consultant(Staff)	000	2212	232	108		1,292.06
Consultant(Staff)	000	2212	271	108		1,033.35
Consultant(Staff)	000	2212	273	108		299.41
Consultant(Staff)	334	1000	213	108		5,495.33
Consultant(Staff)	334	2199	213	110		5,495.33
Consultant(Staff)	334	2212	213	108		12,382.63
Consultant(Staff)	334	2330	213	108		4,103.36
Consultant(Staff)	396	1000	110	108		250.00
Consultant(Staff)	396	1000	192	108		500.00
Consultant(Staff)	396	1000	231	108		46.50
Consultant(Staff)	396	1000	232	108		10.88
Consultant(Staff)	396	2213	192	108		500.00
Consultant(Staff)	396	2213	231	108		31.00
Consultant(Staff)	396	2213	232	108		7.26
Consultant(Staff)	511	2330	110	108		11,963.70
Consultant(Staff)	511	2330	231	108		676.90
Consultant(Staff)	511	2330	232	108		163.10
Consultant(Staff)	621	2330	110	108		13,000.00
Consultant(Staff)	621	2330	231	108		736.88
Consultant(Staff)	621	2330	232	108		173.12
					<i>Sub Total:</i>	<b>294,624.17</b>
Director, Coordinator, or Administrator	000	2511	120	301		35,000.00
Director, Coordinator, or Administrator	000	2511	124	301		300.00
Director, Coordinator, or Administrator	000	2511	241	301		2,188.56
Director, Coordinator, or Administrator	000	2511	242	301		511.83
Director, Coordinator, or Administrator	000	2511	281	301		415.43
Director, Coordinator, or Administrator	000	2511	283	301		120.36
Director, Coordinator, or Administrator	000	2573	115	101		3,670.40
Director, Coordinator, or Administrator	000	2573	271	101		43.21
Director, Coordinator, or Administrator	000	2573	273	101		12.49
Director, Coordinator, or Administrator	335	2511	223	301		5,495.33
Director, Coordinator, or Administrator	541	2573	115	101		1,680.00
					<i>Sub Total:</i>	<b>49,437.61</b>
Secretary/Clerk of the Board of Education	000	2312	330	000		200.00
					<i>Sub Total:</i>	<b>200.00</b>
Staff for the Board of Education	000	2318	330	000		5,850.00
					<i>Sub Total:</i>	<b>5,850.00</b>
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	110	115		10,000.00
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	231	115		620.04
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	232	115		144.96
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	271	115		117.68
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	273	115		34.12
					<i>Sub Total:</i>	<b>10,916.80</b>
					<b>Total Amount:</b>	<b>361,028.58</b>

# Dover Public Schools

201 North Taylor • P.O. BOX 195 • (405) 828-4206

DOVER, OKLAHOMA 73734



March 7, 2014

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

To Whom It May Concern:

Dover Public Schools exceeded Administrative Cost for the 2012-13 school year by \$809.83. The Dover School Board negotiated a resignation agreement with the previous superintendent in the amount of \$11,719.80, which caused the district to exceed the administrative cost criteria.

To prevent this from occurring in the future I will inform the local school board of the situation, so the district will be sure to verify the administrative cost before making any agreements in the future.

I hope this response will be sufficient enough for us to avoid a penalty being deducted from our State Aid allocation.

If you have any questions, please feel free to call my office at (405) 828-4206 or email me at [mbatt@dover.k12.ok.us](mailto:mbatt@dover.k12.ok.us).

Sincerely,

A handwritten signature in black ink that reads "Mark Batt". The signature is written in a cursive style.

Mark Batt  
Superintendent

**RECEIVED**  
FINANCIAL ACCOUNTING

MAR 10 2014

STATE DEPARTMENT OF EDUCATION



District: 1002 DOVER

2013-- OCAS -- Administrative Costs Details

	Project	Function	Object	Job	Amount
37 KINGFISHER					
1002 DOVER					
Consultant(Staff)	000	2199	110	110	500.00
Consultant(Staff)	000	2199	231	110	26.33
Consultant(Staff)	000	2199	232	110	6.12
Consultant(Staff)	000	2199	253	110	47.51
Consultant(Staff)	000	2199	271	110	.70
Consultant(Staff)	000	2199	273	110	41.54
Consultant(Staff)	000	2720	253	110	50.17
				<i>Sub Total:</i>	<i>672.37</i>
Director, Coordinator, or Administrator	000	2720	271	109	.66
Director, Coordinator, or Administrator	000	2720	273	109	38.50
Director, Coordinator, or Administrator	000	3190	193	513	2,500.00
Director, Coordinator, or Administrator	000	3190	241	513	45.36
Director, Coordinator, or Administrator	000	3190	242	513	122.88
Director, Coordinator, or Administrator	000	3190	263	513	237.58
Director, Coordinator, or Administrator	000	3190	281	513	.24
Director, Coordinator, or Administrator	000	3190	283	513	15.18
				<i>Sub Total:</i>	<i>2,960.40</i>
Secretary/Clerk of the Board of Education	000	2312	120	615	487.44
				<i>Sub Total:</i>	<i>487.44</i>
Staff for the Board of Education	000	2313	310	000	7,906.09
Staff for the Board of Education	000	2318	330	000	5,155.00
				<i>Sub Total:</i>	<i>13,061.09</i>
Staff for the Superintendent	000	2321	120	690	6,330.00
Staff for the Superintendent	000	2321	223	690	2,747.65
Staff for the Superintendent	000	2321	241	690	371.54
Staff for the Superintendent	000	2321	242	690	101.31
Staff for the Superintendent	000	2321	263	690	1,497.80
Staff for the Superintendent	000	2321	281	690	1.29
Staff for the Superintendent	000	2321	283	690	76.90
				<i>Sub Total:</i>	<i>11,126.49</i>
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	110	115	87,900.00
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	115	115	13,130.28
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	197	115	540.00
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	213	115	5,480.82
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	231	115	5,427.27
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	232	115	1,269.32
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	251	115	5,618.22
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	253	115	9,538.92
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	271	115	9.13
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	273	115	542.52
				<i>Sub Total:</i>	<i>129,456.48</i>
				<b>Total Amount:</b>	<b>157,764.27</b>

Fanshawe Public School  
P.O. Box 190  
Fanshawe, OK. 74935  
Ph.(918)659-2345 Fax (918)659-2275

Superintendent.....Jerry F. Carpenter

03-13-2014

Nancy Hughes, Executive Director  
Financial Accounting Section  
Room 420  
State Department of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105

The Oklahoma State Board of Education and  
Janet Barresi, State Superintendent of Public Instruction

Superintendent Barresi and Members of the Board:

Fanshawe Public School does acknowledge that it did exceed Administrative Cost pursuant to Oklahoma Statute Title 70, Section 18-124, by \$2,603.02 for the 2012-2013 school year. This was due to the school secretary portion of employee Angie Moody's salary being coded entirely to the office of the Superintendent when at least 1/2 of the salary should have been coded to the office of elementary principal. This would have easily put our district within the required Administrative Cost Amount. This will be corrected for the 2013-2014 school year. Because of this and other factors to be explained, Fanshawe Public School humbly requests that our state aid penalty for exceeding Administrative Cost requirements for 2012-2013 be waived.

The penalty of \$2,603.02 would be a relatively small amount for most school districts, however this penalty could have absolutely devastating long-term effects for the survival of this district which serves a large area in rural LeFlore County. The existence of this school district provides a closer geographical school option for many Pre-K through 8<sup>th</sup> grade students who reside in this specific part or area of LeFlore County. Fanshawe Public School's enrollment declined by more than 20% from its highest enrollment over the previous five school years to its low average enrollments for the 2011 and 2012 school year. Over \$250,000 in carry-over funds were used up to keep the school operating without enough steps being taken to cut costs. Those efforts have been made in 2012-13 and in this current 2013-14 school year and will be continued. Enrollment has been back on the upswing as well and has returned the school to near its previous higher



operating enrollment. However Impact Aid funding for this school year is projected to be down by over 50% and the district is at time to build its fund balance back up without negatively impacting student learning in a significant way. For the 2013-2014 school year, based on Spring 2013 student performance, Fanshawe Public School had the highest elementary school report card score of the four dependent districts located within LeFlore County.

Fanshawe Public School entered into a shared superintendent arrangement with neighboring Wister Public Schools for the first time for the 2012-2013 school year, and this agreement has been continued in the 2013-2014 school year, and has been agreed to by both districts for the 2014-2015 school year. I, Jerry Carpenter, have functioned as superintendent for both school districts for these school years, and have done it for the same salary that I received for serving as superintendent for Wister Public Schools alone in 2011-2012. This has resulted in a significant cost savings for both school districts. Wister pays for 75% of my salary and associated fixed costs and Fanshawe pays for 25% of my salary and the associated fixed costs.

Fanshawe Public School District is small, but needed. The superintendent and principal both teach core classes, and perform job duties not required of most administrators in order to keep overall district expenses down. Office staff serve in multiple roles, as stated earlier, and do fine jobs in those multiple roles (some examples are as follows: the encumbrance clerk serves as school cook and CNP liaison, and the school treasurer serves as the secretary to the superintendent and principal and does child nutrition meal count) to help this wonderful little school to survive for the students who love and need it. Teachers and the rest of the faculty and staff dedicate themselves to this school and its students in every way one could imagine and serve in a selfless manner that is a credit to the education profession. The community is extremely supportive of the school system.

As mentioned earlier, the shared superintendent has been a great help in reducing administrative costs for Fanshawe Public School. However this arrangement places a great demand on the office staff and assistants for both School Districts' Central Office. We believe that we can and will overcome the obstacles to the shared superintendency being an efficient and effective way to administer districts in rural areas. We need your assistance in giving us time to learn and improve in carrying this method out. Waiving the penalty for our district would be so much assistance as we work with the Oklahoma State Department of Education to develop innovative ways to reduce administrative costs.

Thank you for your time and consideration of our request.

Sincerely,



Jerry F. Carpenter  
Superintendent of Schools

40 LE FLORE	C039 FANSHAWE	Project	Function	Object	Job	Amount
Consultant(Staff)		000	2410	110	110	10,248.30
Consultant(Staff)		000	2410	130	110	114.84
Consultant(Staff)		000	2410	231	110	633.92
Consultant(Staff)		000	2410	232	110	148.24
Consultant(Staff)		000	2410	251	110	627.37
Consultant(Staff)		000	2410	253	110	1,040.45
Consultant(Staff)		000	2410	273	110	77.57
					<i>Sub Total:</i>	<b>12,890.69</b>
Director, Coordinator, or Administrator		000	2511	120	301	1,007.36
Director, Coordinator, or Administrator		000	2511	241	301	288.87
Director, Coordinator, or Administrator		000	2511	242	301	67.55
Director, Coordinator, or Administrator		000	2511	261	301	331.89
Director, Coordinator, or Administrator		000	2511	263	301	483.67
Director, Coordinator, or Administrator		000	2511	283	301	9.02
Director, Coordinator, or Administrator		332	2511	120	301	5.57
Director, Coordinator, or Administrator		332	2511	283	301	.05
Director, Coordinator, or Administrator		591	2511	110	301	13.82
Director, Coordinator, or Administrator		591	2511	120	301	8,507.40
Director, Coordinator, or Administrator		591	2511	241	301	136.97
Director, Coordinator, or Administrator		591	2511	242	301	32.02
Director, Coordinator, or Administrator		591	2511	261	301	170.64
Director, Coordinator, or Administrator		591	2511	262	301	195.04
Director, Coordinator, or Administrator		591	2511	263	301	231.60
Director, Coordinator, or Administrator		591	2511	283	301	44.65
					<i>Sub Total:</i>	<b>11,526.12</b>
Secretary/Clerk of the Board of Education		000	2312	120	614	500.00
					<i>Sub Total:</i>	<b>500.00</b>
Staff for the Board of Education		000	2313	110	301	.83
Staff for the Board of Education		000	2313	120	301	615.13
Staff for the Board of Education		000	2313	241	301	74.60
Staff for the Board of Education		000	2313	242	301	17.40
Staff for the Board of Education		000	2313	261	301	75.07
Staff for the Board of Education		000	2313	263	301	111.37
Staff for the Board of Education		000	2313	273	301	.01
Staff for the Board of Education		000	2313	283	301	4.65
Staff for the Board of Education		000	2318	330	000	3,050.00
Staff for the Board of Education		591	2313	283	301	21.36
					<i>Sub Total:</i>	<b>3,970.42</b>
Staff for the Superintendent		000	2321	120	690	250.98
Staff for the Superintendent		000	2321	241	690	178.91
Staff for the Superintendent		000	2321	242	690	41.89
Staff for the Superintendent		000	2321	261	690	187.00
Staff for the Superintendent		000	2321	263	690	268.05
Staff for the Superintendent		000	2321	283	690	2.36
					<i>Sub Total:</i>	<b>929.19</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	96.28
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	273	115	70.24
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	110	115	21,989.00
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	231	115	1,335.92
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	232	115	312.45
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	251	115	585.19
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	253	115	2,144.53
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	271	115	93.98
Superintendent, Elementary Superintendent and Assistant Superintendent		306	2321	273	115	84.97
					<i>Sub Total:</i>	<b>26,712.56</b>
<b>Total Amount:</b>						<b>56,528.98</b>





# FREEDOM PUBLIC SCHOOLS

P.O. BOX 5/1138 EAGLE PASS

FREEDOM, OK 73842

PHONE (580) 621-3271 - FAX (580) 621-3699

www.freedom.k12.ok.us

03/07/2014

To: Oklahoma State Board of Education  
Nancy Hughes, Executive Director Financial Accounting  
Oklahoma Department of Education  
2500 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105-4599

From: Danny McCuiston  
Superintendent, Freedom Public Schools  
1138 Eagle Pass  
Freedom, Oklahoma 73842

Ms. Hughes and State Board of Education;

Within the past two Fiscal Years; 2012 and 2013, the Freedom Public School district employed the services of two different individuals as Encumbrance Clerk due to personnel changes. Needless to say, the district has experienced a few OCAS coding errors as these individuals have been forced to self-train for the most part due to the isolation of the district. Also, beginning with the 2013 fiscal year I was a new administrator arriving to the district compounding this issue. Once the coding error within 2300 was discovered it was discussed with the district auditor and the employee and since has been rectified for FY'13 and beyond.

In FY' 2012 the district Encumbrance Clerk coded 100% of Superintendent/Principal Salary to 2300 where in the district the Superintendent serves 40% time as district Principal. 40% of this salary should have been coded to 2400 along with the accompanying burdens. The Encumbrance Clerk coded 100% of their individual salary to 2300 when in fact that individual serves 50% of their time as the Child Nutrition Coordinator and will have 50% salary and benefits coded as 3100 in the future. Other small coding corrections will occur within 2300 since the issue has been brought to our attention to correct the issue however; these two changes will make the largest impact.

For any additional questions please feel free to contact me, Danny McCuiston, Freedom Public Schools 580-621-3271.

Sincerely

Danny McCuiston  
Superintendent

RECEIVED  
FINANCIAL ACCOUNTING

MAR 10 2014

STATE DEPARTMENT OF EDUCATION

District: 1006 FREEDOM

2013-- OCAS -- Administrative Costs Details

76 WOODS	1006 FREEDOM	Project	Function	Object	Job	Amount
Staff for the Board of Education		000	2313	310	000	1,072.00
Staff for the Board of Education		000	2318	330	000	5,400.00
Staff for the Board of Education		000	2319	310	000	857.90
					<i>Sub Total:</i>	<b>7,329.90</b>
Staff for the Superintendent		000	2321	120	690	25,672.01
Staff for the Superintendent		000	2321	241	690	2,017.49
Staff for the Superintendent		000	2321	263	690	1,235.00
Staff for the Superintendent		000	2321	283	690	213.47
Staff for the Superintendent		332	2321	125	690	948.45
Staff for the Superintendent		335	2321	223	690	3,247.93
					<i>Sub Total:</i>	<b>33,334.35</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	83,708.76
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	115	115	1,410.53
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	219	115	6,031.01
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	231	115	5,797.94
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	251	115	5,303.78
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	253	115	9,112.24
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	273	115	707.68
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	310	115	211.00
					<i>Sub Total:</i>	<b>112,282.94</b>
<b>Total Amount:</b>						<b>152,947.19</b>





Greasy Public School  
*"Home of the Cardinals"*  
*Route 1 Box 1589*  
*Bunch, Oklahoma 74931*

Mary A. Fletcher  
Superintendent

Phone (918) 696-7768  
Fax (918) 696-7240

March 7, 2014

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

To Whom It May Concern:

As current superintendent of Greasy School, I am writing to ask for consideration regarding the Administrative Cost penalty being assessed to Greasy School. I am the third superintendent to serve at Greasy in four years; consequently, it has been very difficult to know what other superintendents have done, but when looking at the 2012-13 school year, the previous superintendent had received a salary commensurate to his years of experience, and responsibilities, but inappropriate for a school the size that Greasy was at that time.

In December of 2012, the acting treasurer resigned and Greasy outsourced treasurer services, adding to the administrative costs.

When the superintendent left, he was paid for accumulated sick leave and vacation leave, adding to the administrative costs. When I was hired on February 18, there were only 46 students at Greasy. We now have 100 students. Our budget in 2012-13 was less than \$800,000 which leaves very little wiggle room for hiring a superintendent. I came to Greasy as interim superintendent/principal for \$2,000 per month plus \$109 for health insurance. I am still making that salary.

Additionally, the superintendent hired a consultant to help with all the paper work required of all schools. That salary went into administrative cost. She left in December 2012.

The final issue was that the encumbrance/payroll clerk who had worked for Greasy all of 2012-13 left at the end of June. She was the only one who was familiar with the OCAS issues and coding leaving us to hire someone at a very critical point since all the OCAS reports are done from July to September. Since we could not find an experienced person for that position, the young woman we hired was totally unfamiliar with all the coding issues and

I, myself, had to do a lot of the corrections.

As can be seen, the administrative cost for 2013-14 will be considerably lower. In addition, our budget should be somewhat higher allowing for additional money designated for administrative cost. We are not using any consultants, but are still outsourcing our treasurer services.

I would like to appear before the board to answer any questions the board might have regarding this situation.

Thank you for your consideration regarding this issue. In a budget as small as Greasy's, \$19,937.77 is a large amount and we request that relief be given either in whole or in part.

Sincerely,

Mary Fletcher  
Superintendent



District: C032 GREASY

2013-- OCAS -- Administrative Costs Details

01 ADAIR	C032 GREASY	Project	Function	Object	Job	Amount
Consultant(Staff)		000	2212	110	108	4,166.65
Consultant(Staff)		000	2212	231	108	247.34
Consultant(Staff)		000	2212	232	108	57.87
Consultant(Staff)		000	2212	253	108	687.50
Consultant(Staff)		000	2212	271	108	41.67
Consultant(Staff)		000	2212	273	108	74.93
Consultant(Staff)		334	2212	213	108	1,348.44
<i>Sub Total:</i>						<b>6,624.40</b>
Director, Coordinator, or Administrator		000	2511	120	301	5,789.23
Director, Coordinator, or Administrator		000	2511	241	301	367.12
Director, Coordinator, or Administrator		000	2511	242	301	85.86
Director, Coordinator, or Administrator		000	2511	281	301	59.07
Director, Coordinator, or Administrator		000	2511	283	301	112.34
Director, Coordinator, or Administrator		335	2511	223	301	5,480.82
<i>Sub Total:</i>						<b>11,894.44</b>
Secretary/Clerk of the Board of Education		000	2312	120	614	245.00
Secretary/Clerk of the Board of Education		000	2312	241	614	2.79
Secretary/Clerk of the Board of Education		000	2312	242	614	.65
Secretary/Clerk of the Board of Education		000	2312	281	614	.45
<i>Sub Total:</i>						<b>248.89</b>
Staff for the Board of Education		000	2313	120	301	4,250.00
Staff for the Board of Education		000	2313	241	301	263.50
Staff for the Board of Education		000	2313	242	301	61.63
Staff for the Board of Education		000	2313	263	301	701.27
Staff for the Board of Education		000	2313	281	301	42.50
Staff for the Board of Education		000	2313	283	301	89.92
Staff for the Board of Education		000	2313	310	000	4,000.00
Staff for the Board of Education		591	2318	330	000	4,750.00
<i>Sub Total:</i>						<b>14,158.82</b>
Staff for the Superintendent		000	2321	120	690	992.00
Staff for the Superintendent		000	2321	241	690	61.50
Staff for the Superintendent		000	2321	242	690	14.38
Staff for the Superintendent		000	2321	281	690	98.48
Staff for the Superintendent		000	2321	283	690	87.40
<i>Sub Total:</i>						<b>1,253.76</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	38,086.00
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	213	115	3,175.00
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	231	115	2,244.72
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	232	115	490.80
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	251	115	2,655.00
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	253	115	3,868.81
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	271	115	149.70
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	273	115	462.71
<i>Sub Total:</i>						<b>51,132.74</b>
<b>Total Amount:</b>						<b>85,313.05</b>



# Mannsville School

509 East School Street • P.O. Box 68

Mannsville, OK 73447

Phone: (580) 371-2892 • Fax: (580) 371-9336

email: [mannsvilleschool@yahoo.com](mailto:mannsvilleschool@yahoo.com)

Mrs. Nancy Hughes  
Financial Accounting  
Oklahoma State Department of Education  
2500 North Lincoln Boulevard, Suite 420  
Oklahoma City, Oklahoma 73105

Dear Mrs. Hughes:

For the 2012-2013 school year, Mannsville Public School exceeded administrator cost by \$5,858.95. I am writing this letter to respectfully ask for leniency on our penalty. I took over as Superintendent of School for Mannsville Public Schools on October 1, 2013. I was unaware that our district had over spent possibly due to a miss coding error the year before. I spoke to Mrs. Iona Martin and she informed me on November 6, that I needed to certify the expenditure report. I looked it over the best that I could and certified it. I was not notified of any errors.

I also spoke to Mrs. Nancy Hughes and she informed me that the State Department of Education had sent e-mails to the district stating the problem. The e-mails were addressed to people who were no longer in those positions, such as the encumbrance clerk and superintendent. The last e-mail received was on October 3, 2014. It was sent to a person who was no longer working in that position. I am the third Superintendent to serve this district this school year.

We are a Priority 3 school district. Everyone from our students, teachers and community are pulling together to make our school district and our community the best it can be. Patrons, different organizations and community volunteers are all rendering what they can to help our district. We are struggling with the available funding that we have at this time. A financial cut of this amount would definitely hurt our district. Our new encumbrance clerk is only in the office 3 to 5 hours a week. We are in the process of changing her work schedule so that we can address this type of issue before it becomes a problem.

We respectfully ask that you waive this amount.

Thank you for your consideration in this matter. If you need any additional information, please contact me by e-mail at [mannsvilleschool@yahoo.com](mailto:mannsvilleschool@yahoo.com) or by phone at 1-580-371-2892.

Sincerely

A handwritten signature in blue ink that reads "David Herron".

David Herron  
Superintendent

**RECEIVED**  
FINANCIAL ACCOUNTING

MAR 12 2014

STATE DEPARTMENT OF EDUCATION



	Project	Function	Object	Job	Amount
35 JOHNSTON Director, Coordinator, or Administrator	000	2511	120	601	9,480.00
				<i>Sub Total:</i>	<i>9,480.00</i>
Secretary/Clerk of the Board of Education	000	2312	120	615	500.00
				<i>Sub Total:</i>	<i>500.00</i>
Staff for the Board of Education	000	2313	310	000	5,860.00
Staff for the Board of Education	000	2318	330	000	5,750.00
Staff for the Board of Education	000	2319	310	000	2,580.00
				<i>Sub Total:</i>	<i>14,190.00</i>
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	110	115	39,525.04
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	115	115	202.28
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	196	115	3,599.97
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	213	115	4,120.23
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	219	115	345.00
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	231	115	6,643.19
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	251	115	1,104.59
Superintendent, Elementary Superintendent and Assistant Superintendent	000	2321	253	115	6,757.01
Superintendent, Elementary Superintendent and Assistant Superintendent	301	2321	172	115	5,216.67
Superintendent, Elementary Superintendent and Assistant Superintendent	301	2321	231	115	399.07
				<i>Sub Total:</i>	<i>67,913.05</i>
				<b>Total Amount:</b>	<b>92,083.05</b>

Oaks Mission Public School  
PO Box 160  
Oaks, OK 74359  
918-868-2499  
918-868-2707 fax

To whom it may concern;

03/07/2014

This letter is in regards to our Administrative cost for the 2012-2013 school year. To my understanding we have exceeded this amount by \$6,207.69. To my understanding this error was made in coding and steps have been taken to make sure this does not happen again. One employee was coded as a director/administrative coordinator and should have been coded to Child Nutrition. The Counselor was also coded incorrectly and has been recoded. I was both the Superintendent and the High School Principal where as compensation for both jobs were the same. The previous year both jobs were done by separate individuals.

I would like to state that due to continued loss of state funding over the past five years and enrollment has both contributed to this problem. To help offset our continued reduction in state funding, we are eliminating administrative cost through retirement.

These errors have been corrected and I apologize for the inconvenience.

Thank you,

A handwritten signature in black ink, appearing to read 'Wyman Thompson', with a large, stylized flourish at the end.

Wyman Thompson, Superintendent

Oaks Mission Public School



21 DELAWARE	1005 OAKS-MISSION	Project	Function	Object	Job	Amount
Consultant(Staff)		000	1000	192	108	500.00
Consultant(Staff)		000	1000	231	108	30.47
Consultant(Staff)		000	1000	232	108	7.08
Consultant(Staff)		000	1000	253	108	47.51
Consultant(Staff)		000	1000	273	108	4.54
<i>Sub Total:</i>						<b>589.60</b>
Director, Coordinator, or Administrator		000	2230	110	109	10,000.00
Director, Coordinator, or Administrator		000	2230	231	109	615.12
Director, Coordinator, or Administrator		000	2230	232	109	143.82
Director, Coordinator, or Administrator		000	2230	252	109	662.53
Director, Coordinator, or Administrator		000	2230	253	109	950.04
Director, Coordinator, or Administrator		000	2230	273	109	90.76
Director, Coordinator, or Administrator		000	2511	110	107	25,650.00
Director, Coordinator, or Administrator		000	2511	193	601	6,000.00
Director, Coordinator, or Administrator		000	2511	214	107	83.20
Director, Coordinator, or Administrator		000	2511	224	601	83.20
Director, Coordinator, or Administrator		000	2511	231	107	1,577.82
Director, Coordinator, or Administrator		000	2511	232	107	369.00
Director, Coordinator, or Administrator		000	2511	241	601	379.73
Director, Coordinator, or Administrator		000	2511	242	601	88.82
Director, Coordinator, or Administrator		000	2511	253	107	2,444.68
Director, Coordinator, or Administrator		000	2511	273	107	232.80
Director, Coordinator, or Administrator		000	2511	283	601	56.04
Director, Coordinator, or Administrator		334	2511	213	107	5,393.76
<i>Sub Total:</i>						<b>54,821.32</b>
Secretary/Clerk of the Board of Education		000	2312	193	614	420.00
Secretary/Clerk of the Board of Education		000	2312	241	614	4.34
Secretary/Clerk of the Board of Education		000	2312	242	614	1.02
<i>Sub Total:</i>						<b>425.36</b>
Staff for the Board of Education		000	2313	192	301	7,000.00
Staff for the Board of Education		000	2313	231	301	430.57
Staff for the Board of Education		000	2313	232	301	100.74
Staff for the Board of Education		000	2313	253	301	665.04
Staff for the Board of Education		000	2313	273	301	63.53
Staff for the Board of Education		000	2318	330	000	6,475.00
<i>Sub Total:</i>						<b>14,734.88</b>
Staff for the Superintendent		000	2321	120	690	22,619.20
Staff for the Superintendent		000	2321	125	690	1,707.21
Staff for the Superintendent		000	2321	241	690	1,390.01
Staff for the Superintendent		000	2321	242	690	325.08
Staff for the Superintendent		000	2321	283	690	225.95
Staff for the Superintendent		332	2321	125	690	569.07
<i>Sub Total:</i>						<b>26,836.52</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	73,894.48
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	214	115	83.20
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	231	115	4,581.38
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	232	115	1,071.48
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	251	115	4,051.56
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	253	115	7,412.76
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	273	115	670.67
<i>Sub Total:</i>						<b>91,765.53</b>
<b>Total Amount:</b>						<b>189,173.21</b>

## STRAIGHT SCHOOL

*Honorable State Board Of Education Members,*

The purpose of this letter today is to see if the penalties for excessive administrative costs could be abated. Straight School's non-compliance with state law is not blatant, caused from neglect, or excessive, but a coding mistake. I do not draw a large salary, nor did the previous administrator, Laura Hill. The job of Straight Superintendent involves four hours of teaching, being a principal, encumbrance clerk, and secretary. No complaints here, just insight into some facts about Straight School. If 40% of the superintendent's salary was coded as teacher, there would be no problem. Listed are some facts for you to consider in this matter:

1. I, Steve Baird, was not the administrator in Fy13 when the coding was done. Not coding 40% salary to teacher should have been done.
2. Tragic, but true. Laura Hill, the previous administrator was going to give me 2-weeks of training in July. The Sunday before the Monday she was to train me, she woke up to find her husband dead in his recliner. Consequently, I received little training. In this small school there are no secretaries to help with a smooth transition.
3. It has been brought to light that one of the companies Straight has contracted with to perform accounting services, may have not done a good job of data entry, coding checks.... I was assured that some code amending had been done and everything was fine. I have learned volumes since then with regards to cost accounting and coding.

Thanks for your help and please consider these matters in weighing your decision to cut state aid to Straight School. It is my sincere desire to lead with integrity. I believe as fair and merciful board members, you would agree that \$60,000 without paid health insurance is not excessive. Please abate any penalties relating to this matter.

*Singerely,*

*Steve Baird*  
Steve Baird

School Administrator

Straight School District C080

Guymon, OK 73942 580.652.2232



70 TEXAS	C080 STRAIGHT	Project	Function	Object	Job	Amount
Secretary/Clerk of the Board of Education		000	2312	120	614	275.00
Secretary/Clerk of the Board of Education		000	2312	241	614	21.01
					<i>Sub Total:</i>	<b>296.01</b>
Staff for the Board of Education		000	2313	310	000	1,025.00
Staff for the Board of Education		000	2318	330	000	2,604.00
					<i>Sub Total:</i>	<b>3,629.00</b>
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	110	115	60,099.96
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	114	115	23,000.00
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	115	115	1,410.53
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	219	115	5,047.03
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	231	115	6,369.20
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	251	115	3,526.85
Superintendent, Elementary Superintendent and Assistant Superintendent		000	2321	253	115	6,700.72
					<i>Sub Total:</i>	<b>106,154.29</b>
					<b>Total Amount:</b>	<b>110,079.30</b>