



# REPORT OF THE TASK FORCE ON SCHOOL DISTRICT ADMINISTRATIVE EFFICIENCY

Adopted November 7, 2006

Dr. Jo Pettigrew, Chair

THE REPORT OF THE TASK FORCE ON  
SCHOOL DISTRICT  
ADMINISTRATIVE EFFICIENCY

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# **REPORT OF THE TASK FORCE ON SCHOOL DISTRICT ADMINISTRATIVE EFFICIENCY**

## **INTRODUCTION:**

Created in House Bill 1021 (see Appendix A), and appropriated funding in House Bill 1020 (see Appendix B) of the 2005 Legislative Session, the Task Force on School District Administrative Efficiency was directed to:

1. Determine how school administration and operations may be made more efficient through administrative reorganization and consolidation;
2. Review and analyze data collected by the State Department of Education from school districts of administrative services costs as defined in Section 18-124 of Title 70 of the Oklahoma Statutes (see Appendix C); and
3. Make recommendations to the Legislature by December 31, 2006.

## **TASK FORCE MEMBERS:**

Task Force members were appointed by Governor Brad Henry, President Pro Tempore of the Senate Mike Morgan, Speaker of the House of Representatives Todd Hiatt, and State Superintendent of Public Instruction Sandy Garrett. Members and their appointing authorities (noted in parenthesis) included:

1. Dr. Jo Pettigrew, Chair, Education Consultant and Retired Executive Director of the United Suburban Schools Association (Governor);
2. Mr. Floyd Gibson, Retired School Superintendent (Governor);
3. Dr. Barry A. Knight, Professor Emeritus, Rogers State University and California State University, San Bernardino, and Certified Public Accountant (Speaker);
4. Ms. Jackie McGolden, Teacher, Fairview Public Schools (President Pro Tempore);
5. Ms. Keven Rondot, President, Oklahoma Parents and Teachers Association; (Superintendent of Public Instruction);
6. Mr. Jim Smith, Superintendent, Elmore City-Pernell Public Schools (Speaker); and
7. One unappointed member (President Pro Tempore).

The Task Force convened for its first meeting on October 13, 2005 and held 13 meetings through November 7, 2006.

Staff Assistance for the Task Force was provided by:

- Kim Bishop, Staff Attorney, House of Representatives;
- Kim Brown, Legislative Analyst, Senate;
- Jeremy Geren, Fiscal Analyst, Senate;

- Shawn Hime, Asst. State Supt., Financial Services, State Department of Education (SDE);
- Karen Johnson, Admin. Asst., State Aid Section, SDE;
- Lu Norman, Executive Director, Financial Accounting/OCAS, SDE;
- Lealon Taylor, Chief of Staff, SDE; and
- Melinda Wolfe, Asst. to Chief of Staff, SDE.

**MISSION STATEMENT:**

The Task Force adopted the following as its Mission Statement:

The Task Force will study and review existing programs that have proven to affect school district administrative efficiency. The Task Force will interview and hear administrators from large, small, urban, rural, and out-of-state districts to determine administrative efficiency within a broad spectrum of school districts. The Task Force will study and review prior task force information and any other information that may be available to result in final recommendations to:

1. Define acceptable school district administrative costs;
2. Recommend ways to improve, reduce, or maintain acceptable administrative costs without reducing the quality of services;
3. Find out if and how more money can be put in the classroom with a smaller percentage going into administration; and
4. Agree upon and recommend innovative programs and ideas that not only will improve administrative efficiency, but also that will improve operational efficiency of Oklahoma school districts.

Problem:

- Define school district administrative costs
- Determine, if possible, current school district administrative costs
- Discover ways in which school districts can reduce or maintain administrative costs
- Determine what impediments exist to lowering administrative costs and, further, determine if these impediments can be removed or changed

Solution:

- Study ways in which school districts can reduce administrative costs (or reduce other nonclassroom costs)
- Recommend removal of legislative roadblocks which impede administrative cost reduction
- Possibly suggest other legislative action which could reduce administrative costs
- Suggest (or recommend to require) training for school administrators and business managers in methods of administrative cost reduction

Recognition:

- Recognize and praise school districts which have already demonstrated exemplary management of administrative costs.

### **REVIEW OF PREVIOUS TASK FORCE INFORMATION:**

During the 2003 legislative session, the Task Force on School District Administrative Reorganization or Consolidation was created. Outside consultants were retained to conduct research for use by the task force in arriving at its recommendations. The consulting contract was granted to Dr. Michael Metzger, Director of the Oklahoma Policy Research Center and Professor in the Department of Economics at the University of Central Oklahoma (UCO). Dr. Metzger collaborated with Dr. Stephen Smith, Professor of Economics, Rose State College, Dr. Larkin Warner, OSU Regents Professor Emeritus, and Dr. Sue Lynn Sasser, Assistant Professor of Economics, UCO.

The objective of the consultants was to assemble, interpret, and distill all of the relevant available evidence, in all of its various forms, and translate these into potential tax dollar savings and student performance gains, for school sites, districts, and the state as a whole. However, the contracting consultant passed away prior to completion of the final report and the task force submitted a progress report to the legislature (See Appendix D). That task force expired on December 31, 2004, and no final report was ever issued. With the permission of Dr. Warner, the current Task Force reviewed the draft reports prepared by the consultants engaged by the previous task force. Dr. Warner also graciously provided an extensive amount of supporting literature the consultants had collected. Drs. Knight and Pettigrew reviewed the literature and found it to be very mixed in the conclusions. In addition, much of the literature was dated.

### **TASK FORCE PRESENTERS:**

Task Force members heard presentations from State Department of Education personnel, including Lealon Taylor, Shawn Hime, and Lu Norman concerning present practices, current statistical information, definitions of administrative costs, and other pertinent information. Several outside presenters addressed the Task Force as well. They included:

1. Dr. Randall Raburn, Executive Director, Cooperative Council for Oklahoma School Administration (CCOSA) and Judy Wilkes, Chief Financial Officer of the Oklahoma State School Boards Association (OSSBA), gave presentations on the Buy Board, a group purchasing program available to schools, and the Oklahoma Schools Secure Purchasing Card program;
2. Mr. Robert Buswell, Executive Director, Office of Accountability, provided information on the School Performance Review Program which is designed to help

- school districts identify ways to streamline operations so as to redirect savings to classroom instruction;
3. Mr. Gene Lidyard, Administrator, Risk Management, Department of Central Services, discussed the possibility of amending state statute to allow school districts to participate in the state risk management program;
  4. Dr. Jeff Mills, Superintendent, El Reno Public Schools, made a presentation on administrative cost issues and the unique situation of the El Reno school district;
  5. Dr. David Goin, Superintendent, Edmond Public Schools, provided information regarding administrative responsibilities for a large school district;
  6. Mr. Kevin McKinley, Superintendent, Bray-Doyle Public Schools, made a presentation on administrative responsibilities for a small school district;
  7. Dr. Kirby Lehman, Superintendent, Jenks Public Schools, gave a presentation on student achievement and administrative costs; and
  8. Mr. Roger Sharp, Superintendent, Muldrow Public Schools, provided a perspective from a small school district with a relatively low percentage of administrative costs.

Additionally, the Task Force heard from the following out-of-state presenters:

1. Mr. Greg Gibson, CPA, President, Gibson Consulting Group, made a presentation on school district efficiency from a statewide perspective;
2. Dr. Benny Gooden, Superintendent, Fort Smith, Arkansas School District, provided information on "Administrative Expenditures: Essential or Excess - What do data and practice reveal"; and
3. Dr. Zena Rudo, Program Associate, Southwest Educational Development Laboratory (SEDL), provided the results from her research on Effective School Resource Allocation.

### **FINDINGS AND RECOMMENDATIONS:**

The Task Force decided early in the process to give attention to any findings concerning efficiency and cost-saving practices -- whether directly considered administrative or not.

We also determined that a positive approach (incentives rather than penalties) would probably result in more positive changes than a punitive approach.

### **Reservations Concerning the "65 Percent Solution" Proposal:**

The Task Force has reservations regarding the "65 Percent Solution" proposal, which would require school districts to spend at least 65 percent of their operational budgets on expenditures directly related to classroom instruction. Services that are not included within the definition of "classroom instruction" are a very necessary component of the type of school our students need and deserve and our parents want and need for their

children. In order to increase expenditures in classroom instruction to meet the 65 percent requirement, schools would have to decrease expenditures in the following areas: plant operations and maintenance, food services, safe transportation, instructional support including librarians, teacher training and curriculum, nurses, counselors, and administrators.

Upon review of comparative data presented to the Task Force (see Appendix E) on the surrounding states, we found that Oklahoma ranks fifth (out of seven states) in the percentage of current expenditures devoted to instruction; seventh in average salaries of public school teachers for 2003-04; and second with a relatively high student-to-teacher ratio. If Oklahoma's teachers received \$8,258 in additional salary to equal that of Colorado teachers and had a student-to-teacher ratio of 13.9 as in Missouri (rather than our ratio of 16), we believe that the result would be an increase in the percentage of expenditures going to classroom instruction.

The former United States Secretary of Education, Rod Paige, was quoted in the June 27, 2006, issue of the *New York Times* as stating, "Today, one of the worst ideas in education is coming from conservatives: the so-called 65 percent solution...The most likely outcome is that school officials will learn the art of creative accounting in order to increase the percentage of money that can be deemed "classroom" expenses. More ominously, it will tie school leaders' hands at a time when they need more freedom to innovate."

The results of SEDL's research on resource allocation as presented by Dr. Zena Rudo demonstrated that student achievement does improve when more money is spent in the instructional area, especially when additional resources are provided for disadvantaged students. However, they found no evidence that the 65 percent solution impacts student performance. Dr. Rudo's research found that successful districts used effective resource allocation strategies as part of a systematic process that aligned instructional goals, reform strategies and resources. She noted that "One size does not fit all. Resource strategies will be unique to each district's needs and circumstances."

This point was further solidified when Dr. Benny Gooden stated, "School improvement will be most successful when all resources are aligned to address identified needs. These needs will vary from school-to-school and district-to-district. Local school leaders must have the flexibility to allocate resources as conditions require."

### **Overview of Findings and Recommendations Concerning Administrative Reorganization and Consolidation:**

Voluntary reorganization within a school district is particularly valuable in certain situations. Further, reorganization or combining of functions with other school districts or other education entities can also prove valuable and productive. Additionally, if a school district determines that combining with another school district is advisable in

order to streamline administrative functions, to improve curriculum, to enhance student achievement, to address declining enrollment, or for other reasons, such a move can be made easier and less expensive due to the availability of incentive funds in the School Consolidation Assistance Fund. With the passage of the Oklahoma Education Lottery Act, five percent of all net lottery proceeds are deposited into the fund. It is anticipated that the fund will have approximately \$8 million on hand by the end of 2006. The law was amended in the 2006 session to increase allowable incentive allocations (see Appendix F).

**We, as a Task Force, make the following recommendations:**

**A. *Workshops for school personnel*** – Require specific training for specific job titles. Further recommend Regional Accreditation Officers verify workshop attendance during annual site visits and note accreditation deficiency for schools or districts not in compliance.

1. School plant management – We recommend attendance by central office personnel and custodial staff at workshops on Maintenance and Operations for Public Schools (MOPS), including topics on energy efficient construction.
2. Business workshops - SB 668 of the 2005 legislative session mandated some of this training (see Appendix G). We commend the Legislature for establishing this very necessary training for school district treasurers and encumbrance clerks. We understand from SDE staff that implementation of this requirement is progressing very well. We recommend ongoing professional development in this area be extended to other personnel as well, including superintendents, principals, and other central office personnel.
3. Investment workshops – These workshops are required under current law for school treasurers (see Appendix H). We also recommend attendance of superintendents, principals, and financial personnel at these investment workshops.
4. Best practices for administrative efficiency workshops should be created and we recommend superintendents, principals, and central office personnel attend.

**B. *Practices districts could consider:***

1. Bulk buying (Buy Board for statewide purchasing, countywide purchasing, or regional purchasing).
2. Use of secure, controlled, purchasing card program to save money, improve processes, while providing convenience, flexibility, and accounting controls.
3. Utilize technology and employ more knowledge-based workers with technical expertise in order to reduce clerical staff.
4. Identify possible inefficiencies and ways to redirect funds in order to receive maximum outcomes for each dollar spent.

5. Review district policies and administrative regulations and remove those that are impediments to efficiency (such as complicated leave policies and pay calendars, requirements for excessive approvals, and hard copy documentation requirements).
6. Utilize performance-based budgeting and use five-year performance trends to project future expenditures.
7. Utilize staffing standards such as those developed by the Southern Association for Colleges and Schools, custodial staffing standards by the U.S. Department of Education, meals per labor hour standards developed by Dorothy Pannel in *Food Services Management*, and include factors on utilities cost per square foot (standards for public facilities).
8. Increase instructional expenditures along with the number of teachers, teacher coaches, team teachers, and instructional mentors.
9. Allocate resources to support student performance as part of an overall systematic process aligned to actual instructional goals and the resources necessary to implement and evaluate those practices.

**C. *Recognize districts that demonstrate marked improvement or innovative methods in administrative and district efficiency.*** The State Department of Education is already providing some of this recognition, but we recommend it be expanded so that the public and the Legislature are aware of our public school districts' efforts to make improvements in this area.

**D. *Legislation which might be considered:***

1. Insuring school district property through the state - amend state law to allow the Department of Central Services, Risk Management Division to administer a self-insured group for school districts that choose to participate (see Appendix I for proposed draft language).
2. Create Education Service Centers (ESC) to provide opportunities for districts to share services such as legislative updates (state and federal), assistance with state data submissions, legal advice, financial advice, technology services, professional development, etc. A hybrid approach could be implemented, whereby some services are provided to school districts at no cost (funded through the state directly to ESCs) and fee-based services could also be provided to districts where the value can be more clearly determined on an individual basis (see Appendix J for further details).
3. For purposes of determining limits on administrative expenditures, amend references to "total expenditures" to include expenditures from only state, county, and local funds (Section 18-124 of Title 70 of the Oklahoma Statutes).
4. Fund a study on resource allocation methods. We recommend the Southwest Educational Development Laboratory (SEDL) be commissioned as they have experience with such studies of other states in our region.

*E. Recommended State Department of Education actions:*

1. Develop/compile list of best practices on efficiency of administrative operations and publish as a resource for school districts.
2. Provide session at annual conference to share best practices of districts.
3. Strongly recommend districts participate in cooperative purchasing programs.

*F. The School Performance Review Program administered by the Office of Accountability should compile and publish a cumulative annual report on generic findings and recommendations* from completed reviews of school districts to provide a resource of both district practices to be changed and practices to be praised (see Appendix K for current law).

**CONCLUSIONS:**

Upon our review of the administrative costs of school districts as compared to total expenditures, we found, of 540 districts and 12 charter schools, 34 districts and 2 charter schools exceeded the allowable percentages for the 2004-2005 school year. The state average was 3.42% (see Appendix L). The law that limits these costs allows percentages of six, eight, or ten percent depending on average daily attendance (as referenced in Appendix C). As the state average is well below the statutory limit for any size district, we feel the public school districts in this state should be praised for their efforts in keeping administrative costs low and believe that the current limits and penalties for exceeding the limits are sufficient.

We would also suggest that a follow-up study of practices instituted from the recommendations presented in this report would be valuable. A study of which things make administration more efficient or increase student achievement would be helpful as well. Finally, the state and school districts must have better accountability and assessment that enables them to align costs with student and teacher data.

We hope that the recommendations contained in this report are helpful for the purposes for which this Task Force has been charged.

**APPENDIX A**

**Legislation Creating Task Force  
Excerpt from HB 1021 (2005 Session)**

ENROLLED HOUSE  
BILL NO. 1021

By: Bengé, Newport, Miller  
(Ken) and Dank of the  
House

and

Morgan and Crutchfield  
of the Senate

An Act relating to schools; creating the Task Force on School District Administrative Efficiency; stating purpose of the Task Force; requiring recommendations by a certain date; providing for membership, meetings, staffing, and travel reimbursement; - - - - - ; providing for codification; providing for noncodification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

A. There is hereby created until December 31, 2006, the Task Force on School District Administrative Efficiency. The purpose of the Task Force is to determine how school administration and operations may be made more efficient through administrative reorganization and consolidation. The Task Force shall also review and analyze data collected by the State Department of Education from school districts of administrative

services costs as defined in Section 18-124 of Title 70 of the Oklahoma Statutes.

B. The Task Force shall make recommendations to the Legislature by December 31, 2006.

C. The Task Force shall consist of seven (7) members who shall be appointed on or before September 1, 2005, as follows:

1. One member appointed by the State Superintendent of Public Instruction who shall be a parent of a student in a public school in the state;

2. Two members appointed by the Governor, of which one shall be a business person with professional experience relating to reorganization and modernization of private or public organizations or businesses and one shall be a retired superintendent of an independent school district;

3. Two members appointed by the Speaker of the Oklahoma House of Representatives, of which one shall be employed or associated with a higher education institution in the state with a degree or background in economics, finance, accounting or business and one shall be a person with professional experience relating to reorganization and modernization of private or public organizations or businesses or a retired superintendent of a public school; and

4. Two members appointed by the President Pro Tempore of the State Senate, of which one shall be a retired principal of a public school in the state or a retired superintendent and one shall be a person with not less than ten (10) years teaching experience in a public school in the state.

D. The members of the Committee shall elect a Chair from among the members at the first meeting. If a vacancy occurs in any appointment, it shall be filled in the same manner as the initial appointment.

E. The first meeting of the Task Force shall be held at the call of the Governor and shall take place no later than September 1, 2005. Thereafter meetings shall be held at the call of the Chair. The Task Force shall meet at such times and places as deemed necessary to perform its duties as specified in this section. Staffing for the Task Force shall be provided by the staff of the Oklahoma House of Representatives and the State Senate, and by the State Department of Education.

F. Members of the Task Force shall receive no compensation for serving on the Task Force, but may receive travel reimbursement as follows:

1. Legislative members of the Task Force may be reimbursed for their necessary travel expenses incurred in the performance of their duties in accordance with Section 456 of Title 74 of the Oklahoma Statutes, from the legislative body in which they serve; and

2. Other members of the Task Force may be reimbursed for travel expenses incurred in the performance of their duties by their respective appointing authorities in accordance with the State Travel Reimbursement Act.

**APPENDIX B**

**Legislation Appropriating Funds for Use of Task Force  
Excerpt from HB 1020 (2005 Session)**

ENROLLED HOUSE  
BILL NO. 1020

By: Benge, Newport and  
Deutschendorf of the  
House

and

Morgan and Crutchfield  
of the Senate

An Act relating to education; making appropriations; stating purposes; authorizing certain expenditures for certain purposes; - - - -  
- - ; requiring certain funds allocated for Administrative and Support Functions of the State Department of Education to be transferred to the Legislative Service Bureau; authorizing the employment of an independent consultant; - - - -  
- ; providing an effective date; and declaring an emergency.

SECTION 38. Of the funds appropriated in Section 9 of this act and allocated in Section 12 of this act for Administrative and Support Functions of the State Department of Education, the sum of Thirty Thousand Dollars (\$30,000.00) shall be transferred to the Legislative Service Bureau to contract with an independent consultant as part of the study of the Task Force on School District Administrative Efficiency as authorized in Section 1 of Enrolled House Bill No. 1021 of the 1st Session of the 50th Oklahoma Legislature.

## APPENDIX C

### Statutory Definition of Administrative Services Costs

§70-18-124. Withholding certain expenditures from Foundation and Salary Incentive Aid.

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 six percent (6%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the six percent (6%) 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 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.

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 ten percent (10%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the ten percent (10%) 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. Staff for 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.

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. Except for a superintendent who spends part of the time teaching in the classroom, 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 nonadministrative service functions and the total amount received by a superintendent from the school district as salary 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.

## APPENDIX D

### Task Force on School District Administrative Reorganization and Consolidation Progress Report

December 31, 2004

#### **Introduction and Purpose**

The Task Force on School District Administrative Reorganization or Consolidation was created pursuant to HB 1767 of the 2003 session. The task force was charged with determining how much money can be saved by reorganization or consolidation of the administrative functions of school districts in the state, and the related effects on the efficiency of the restructured functions and academic programs.

#### **Task Force Participants**

Mr. Pete Churchwell, Chairman  
Representative Tad Jones  
Senator Kathleen Wilcoxson  
Sandy Garrett, Ex Officio  
Mr. Richard Gorman  
Mr. Rick Kibbe  
Mr. Mark Shoffit  
Mrs. Mae Stevenson  
Dr. Joe Siano

Mr. Mike Mitchel, Vice Chairman  
Representative Ray Miller  
Senator Penny Williams  
Mr. Richard George  
Mr. Larry Harrington  
Mr. Larry Riley  
Ms. Terri Silver  
Ms. Ann Weaver  
Mr. Lloyd Snow

#### **Meetings**

The task force held several meetings from November 10, 2003 to October 13, 2004. Members heard presentations from State Superintendent Sandy Garrett, as well as other State Department of Education officials, regarding the background and status of the issue to be addressed by the task force. The task force held discussions regarding the best way to approach the collection of data to analyze the possibilities for restructuring or consolidating administrative functions of school districts, and voted at the July 14 meeting to engage consultants to study the issue.

The consultants under the direction of Dr. Michael Metzger, Director of the Oklahoma Policy Research Center at the University of Central Oklahoma, include Dr. Larkin Warner, OSU Professor of Economics Emeritus, Dr. Sue Lynn Sasser, President Oklahoma Council on Economic Education and Assistant Professor of Economics at UCO, and Dr. Stephen Smith, Professor of Economics at Rose State College made presentations of their initial data gathering at the October 13, 2004 meeting of the task force. The consultants are expected to complete their work in March 2005.

The task force expired on December 31, 2004. In consideration of the fact that the consultant's work is not completed, we respectfully submit this progress report to the legislature, and intend to present the findings of the consultant's study in March, 2005. It is the recommendation of this task force that no action be taken until the completion of the consultant's study.

Respectfully submitted,

Pete Churchwell, Chairman

Mike Mitchel, Vice Chairman

## APPENDIX E

### Comparative Data for Oklahoma and Surrounding States

| <b>Percentage of Current Expenditures Devoted to Instruction, 2002-2003</b> |                    |                         |
|---|--------------------|-------------------------|
| <b>State</b>  | <b>Instruction</b> | <b>Support Services</b> |
| Arkansas  | 61.1%              | 33.9%                   |
| Colorado  | 57.3%              | 39.3%                   |
| Kansas  | 59.2%              | 36.2%                   |
| Missouri  | 61.0%              | 34.7%                   |
| New Mexico  | 55.5%              | 39.9%                   |
| Oklahoma  | 57.9%              | 35.5%                   |
| Texas   | 60.4%              | 34.6%                   |
| NCES/CCD National Public Education Financial Survey, 2002-2003              |                    |                         |

| <b>Average Teacher Salaries, 2003-2004</b>  |                       |
|---|-----------------------|
| <b>State</b>  | <b>Average Salary</b> |
| Arkansas  | \$39,314              |
| Colorado  | \$43,319              |
| Kansas  | \$38,623              |
| Missouri  | \$38,006              |
| New Mexico  | \$38,067              |
| Oklahoma  | \$35,061              |
| Texas   | \$40,476              |
| National Education Association, Average Salaries of Public School Teachers, 2003-2004 |                       |

| <b>Student/Teacher Ratio, 2003-2004</b>   |                              |
|---|------------------------------|
| <b>State</b>  | <b>Student/Teacher Ratio</b> |
| Arkansas  | 14.7                         |
| Colorado  | 16.9                         |
| Kansas  | 14.4                         |
| Missouri  | 13.9                         |
| New Mexico  | 15.0                         |
| Oklahoma  | 16.0                         |
| Texas   | 15.0                         |
| NCES/CCD Public Elementary and Secondary Students, Staff, Schools and School Districts: School Year 2003-2004 |                              |

## APPENDIX F

### School Consolidation Assistance Fund

§70-7-203. School Consolidation Assistance Fund.

A. There is hereby created in the State Treasury a fund to be designated the "School Consolidation Assistance Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of any monies the Legislature may appropriate or transfer to the fund and any monies contributed for the fund from any other source, public or private.

B. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the State Board of Education for the purposes established by this section, the Legislature and in accordance with rules promulgated by the State Board of Education. The purposes shall be to provide voluntarily consolidated school districts or districts who have received part or all of the territory and part or all of the students of a school district dissolved by voluntary annexation, during the first year of consolidation or annexation, except as provided for in subsection G of this section, with a single one-year allocation of funds needed for:

1. Purchase of uniform textbooks in cases where the several districts were not using the same textbooks prior to consolidation or annexation;

2. Employment of certified personnel required to teach courses of the district for which personnel from the districts consolidated or annexed are not certified and available;

3. Employment assistance for personnel of the several districts who are not employed by the consolidated or annexing district. Employment assistance may include provision of a severance allowance for administrators, teachers and support personnel not to exceed eighty percent (80%) of the individual's salary or wages, exclusive of fringe benefits, for the school year preceding the consolidation or annexation. Personnel receiving such severance pay may accumulate one (1) year of creditable service for retirement purposes. Employment assistance may also include the payment of unemployment compensation benefits. The State Board of Education shall provide a severance allowance to employees dismissed from employment due to annexation or consolidation of a school district in the year of the annexation or consolidation and who were denied a severance allowance or unemployment compensation benefits and the voluntary consolidation funding of the annexing or consolidating district or districts has been paid on or after July 1, 2003, at the maximum allowable amount. Application for

a severance allowance shall be made to the Finance Division of the State Department of Education by the dismissed employee no later than September 1 of the fiscal year immediately following the fiscal year in which the annexation or consolidation occurred;

4. Furnishing and equipping classrooms and laboratories;
5. Purchase of additional transportation equipment; and
6. When deemed essential by the school district board of education to achieve consolidation or combination by annexation, renovation of existing school buildings and construction or other acquisition of school buildings.

C. The State Board of Education shall only make allocations from the fund to school districts formed from the combination of two or more of the districts whose boards of education notify the State Board of Education on or before June 30 of their intent to annex or consolidate and are subsequently combined by such means by January 1 of the second year following the notification of intent.

D. Allocations will be made to school districts formed by consolidation or which have received part or all of the territory and students of a school district by annexation on the basis of combined average daily membership (ADM) of the second school year preceding the first year of operation of the school district resulting from the consolidation or annexation; provided, not more than one thousand (1,000) ADM of any one school district shall be counted in determining the combined ADM of any district formed by consolidation or which has received part or all of the territory and students of a school district by annexation. The ADM of any one school district shall not be considered more than once for allocations from the fund when the school district annexes to or consolidates with two or more school districts.

E. To calculate combined ADM in cases where a school district annexes to two or more school districts, allocations from the fund shall be based on the lesser of:

1. The annexing school district's ADM as limited by this section plus the number of students from the annexed school district that the annexing school district will gain; or
2. The ADM as limited by this section that the annexing school district is gaining from the annexed school district plus the annexing school district's ADM as multiplied by the percentage of students the annexing school district is receiving from the annexed school district of all annexing school districts; provided the annexing school district's ADM thus calculated shall not exceed one thousand (1,000).

F. Allocations from the fund shall be calculated by multiplying the combined ADM by:

1. One Thousand Dollars (\$1,000.00) when two districts are combined;

2. One Thousand Two Hundred Dollars (\$1,200.00) when three districts are combined;

3. One Thousand Four Hundred Dollars (\$1,400.00) when four districts are combined; and

4. One Thousand Six Hundred Dollars (\$1,600.00) when five or more districts are combined.

If monies in the School Consolidation Assistance Fund are insufficient to make allocations to all qualified combined districts, allocations shall be made based upon earliest date of application.

G. Any school district which was consolidated or which participated in an annexation in 2004 shall be eligible to receive funds from the School Consolidation Assistance Fund as provided in subsection F of this section.

APPENDIX G

**Requirements for Training of School District Treasurers and Encumbrance Clerks  
Excerpt from SB 668 (2005 Session)**

ENROLLED SENATE  
BILL NO. 668

By: Monson and Riley of the  
Senate

and

Staggs, Wilt and  
Shelton of the House

An Act relating to schools and public finance; requiring certain training for school district treasurers and encumbrance clerks by certain date; requiring certain training for future school district treasurers and encumbrance clerks; requiring certain continuing education; - - - - ; providing for codification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 5-190 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. Before July 1, 2007, every school district treasurer shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and the duties and responsibilities of a school district treasurer.

B. Before July 1, 2007, every school district encumbrance clerk shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and

the duties and responsibilities of a school district encumbrance clerk.

C. Every school district treasurer and encumbrance clerk employed after July 1, 2007, shall be required, within nine (9) months after employment in the position by a school district, to complete the instruction required pursuant to subsections A and B of this section.

D. Every school district treasurer and encumbrance clerk shall be required to complete a minimum of twelve (12) hours of continuing education every three (3) years, in addition to the requirements of subsections A and B of this section.

## APPENDIX H

### **Statutory Duties of School Treasurers See Subsection H for Investment Workshops Authorization**

§70-5-115. Local treasurer - Surety bond - Duties - Cash and investment ledgers.

A. Unless the context clearly shows otherwise, the term "treasurer", as used in this section, includes a county treasurer acting as the treasurer of a school district pursuant to the provisions of Section 5-114 of this title. The treasurer so appointed shall execute, before entering upon the duties of the office of the treasurer, a surety bond in an amount which it is estimated by the board of education the treasurer will have on hand at any one time during the current year, and the amount of securities held as investments shall not be considered. The board of education is empowered to require the treasurer to increase or decrease the bond of the treasurer as the amount of funds on hand may require. Provided, the bond of a school district shall not, in any event, be required to be in an amount greater than that of the county treasurer of the county. The premium on the bond shall be paid by the board of education out of district funds. Provided, however, the treasurer of such district shall require the depository wherein school district funds are deposited to insure or guarantee the deposit by proper securities, which shall be of the same class of securities as are required to insure deposits of county treasurers of the various counties, and the securities shall be pledged, taken and kept in the manner provided by Sections 517.1 through 517.7 of Title 62 of the Oklahoma Statutes.

B. In all districts which are permitted by law to select a local treasurer, the county treasurer shall act as treasurer thereof until such time as a local treasurer shall be appointed and has executed the surety bond required by this section. In no instance in which the county treasurer is the treasurer of any school district shall any additional bond be required, but the official bond of the county treasurer shall stand for any and all funds and securities coming into the hands of the county treasurer.

C. The local treasurer of a district, when required by the board of education, shall prepare and submit in writing a report of the condition of the finances of the district and shall produce at any meeting of the board or to any committee appointed for the purpose of examining the accounts of the treasurer all books and papers pertaining to the office of the treasurer. Upon failure to make reports as provided for herein

or as may otherwise be required by law, the board may at any regular or special meeting thereof summarily suspend the treasurer, and while so suspended the treasurer shall perform no act pertaining to the office of the treasurer. Such suspension shall continue until ended by order of the board or by judgment of a court of competent jurisdiction.

D. The local treasurer of a school district shall keep a separate cash ledger for each fund in the custody of the treasurer. The local treasurer shall enter each collection and disbursement in the cash ledger of the applicable fund by recording the date and classification of each transaction and such other information as may be deemed desirable. Additional ledgers shall also be maintained to record the investments made from each fund. Such investment ledgers shall disclose the date, description and principal amount paid for each investment purchased and the date and principal amount received for each investment liquidated.

E. Upon suspension by the board, the treasurer shall immediately turn over to the board of education or to the acting treasurer if one has been appointed by the board all books and papers and other property pertaining to the office of the treasurer.

F. Except as otherwise provided by law, no treasurer of any district shall pay out school district funds in the care of the treasurer except upon warrants signed by the proper school district officials authorized by the law to sign such warrants, provided, this restriction shall not apply to sinking funds or to the investment of school district funds. Authorized sinking fund payments and payment for investments or receipt of liquidated investments may be made by check, wire transfer or other instrument or method through the Federal Reserve System.

G. The board of education shall, each month, set aside funds to an operating account and to an investment account. Investments by the treasurer shall be made in accordance with a written policy adopted by the board of education. The written investment policy shall address liquidity, diversification, safety of principal, yield, maturity, quality of the instrument, and capability of investment management. Acting within the investment policy, the treasurer shall place primary emphasis on safety and liquidity in the investment of funds. Taking into account the need to use sound investment judgment, school districts shall, to the extent practicable, use competitive bids when they purchase direct obligations of the United States Government or other obligations of the United States Government, its agencies or instrumentalities. Such system shall be designed to maximize yield within each class of investment instrument, consistent with the safety of the funds invested.

The board of education must review the investment performance of the treasurer on a regular basis and no less than each month. The treasurer of every school district shall invest the full amount of the investment account in:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the Government of the United States is pledged; provided, a treasurer of a school district who has completed the program pursuant to the provisions of subsection H of this section may invest funds in the investment account in other obligations of the United States Government, its agencies or instrumentalities;

2. Obligations to the payment of which the full faith and credit of this state is pledged;

3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies;

4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation. Provided, that the income received from the investments may be placed in the general fund of the governmental subdivision to be used for general governmental operations;

5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this subsection including obligations of the United States, its agencies and instrumentalities, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes;

6. County, municipal or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. The income received from an investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund, the building fund, or the fund from which the investment was made;

7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items and those

restrictions specified in paragraphs 1 through 6 of this subsection;

8. Warrants, bonds or judgments of the school district; or

9. Qualified pooled investment programs, the investments of which consist of those items specified in paragraphs 1 through 8 of this subsection, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an interlocal cooperative agreement formed pursuant to Section 5-117b of this title, and the program must competitively select its investment advisors and other professionals. Any pooled investment program used must be approved by the board of education.

H. The board of education is hereby empowered to require the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career and Technology Education. Such program shall be designed to allow treasurers to make informed decisions regarding the safety, return, liquidity, costs and benefits of various investment options allowed under this section.

I. The income received on an investment may be placed in the fund from which the investment was made, the general fund, the building fund, or the sinking fund.

## APPENDIX I

### **Draft Legislation Authorizing the Department of Central Services to Administer a Self-Insured Group for School Districts**

An act relating to risk management; authorizing Risk Management Administrator to provide insurance for certain school districts; setting forth guidelines for such insurance coverage; providing exemptions to liability; setting forth legislative intent; creating revolving fund; naming fund; setting forth requirements for fund; providing for deposit of certain monies to fund; authorizing certain expenditures from fund; providing for codification; and providing an effective date.

SECTION 1.           NEW LAW           A new section of law to be codified in the Oklahoma Statutes as Section 85.58Q of Title 74, unless there is created a duplication in numbering, reads as follows:

A. The Risk Management Administrator, pursuant to the provisions of this section and Section 85.58 A of Title 74 of the Oklahoma Statutes, may obtain or provide insurance coverage for any school district as defined in Sections 1-108, 5-101, 5-102, and 5-103 of Title 70 of the Oklahoma Statutes. Insurance coverage may address or relate to any services provided by school districts. Coverage available through the Comprehensive Professional Risk Management Program may include but is not limited to: Vehicle Liability and Tort Liability corresponding with the Governmental Tort Claims Act; Commercial Property Insurance; Educators Legal Liability Insurance; Employment Practices Liability Insurance and other coverage as the Risk Management Administrator may deem necessary to cover all of the school districts employees, volunteers, board members, and officials.

B. The Risk Management Administrator is authorized to determine eligibility criteria for participation in the Comprehensive Professional Risk Management Program by school

districts and its employees, volunteers, board members, and officials. In addition, the Risk Management Administrator is authorized to establish equipment and safety standards as well as a system to allocate insurance, self-insurance and program costs to pay for insurance and self-insurance coverage and program expenses for the school district program.

C. School districts choosing to participate in this program shall submit a written application to the Risk Management Administrator for consideration for program participation and shall provide any and all information the Risk Management Administrator may require for participation in the program. All program participants shall meet all equipment and safety standards for admittance to the program and provide any and all information requested in order to continue participating in the program.

D. Any insurance or indemnity coverage shall be obtained or provided solely from funds available in the shared risk pool authorized in Section 2 of this act. Any coverage limits shall be based on the liquidity of the shared risk pool resulting from the annual payments made pursuant to Section 85.58 M of Title 74 of the Oklahoma Statutes and any interest accrued thereon after deduction of such sums as may be necessary to pay all overhead and administrative expenses associated with the pool.

E. The limited indemnity coverage provided for errors and omissions pursuant to the provisions of this section shall only cover errors or omissions made by an official or employee of a school district provided for in subsection A of this section occurring on or after the effective date of this act and the effective date of any insurance coverage provided or obtained.

F. Notwithstanding the provisions of the Governmental Tort Claims Act, the state is not liable, directly or indirectly, for the errors and omissions of any official or employee of any school district provided for in subsection A of this section in the performance of official duties pursuant to law. The state is not liable, directly or indirectly, for the negligence of any school district, its employees, volunteers, board members, or officials, provided for in subsection A of this section.

G. In providing risk management services for any school district provided for in subsection A of this section or for any official or employee of a school district, it is the intention of the Legislature to provide coverage solely to the extent of assets in the shared risk pool created in Section 2 of this act.

H. Any liability insurance coverage obtained or provided may include expenses for legal services obtained or provided by the Risk Management Administrator.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 85.58R of Title 74, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the Department of Central Services, to be designated the "Risk Management School District Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of any monies transferred thereto by an act of the Legislature and any fees collected by the Department of Central Services in accordance with the provisions of this act and Section 85.58 M of Title 74 of the Oklahoma Statutes. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Department of Central Services for the purposes of the Comprehensive Professional Risk Management Program provided for in Sections 85.58 A of Title 74 of the Oklahoma Statutes and Section 1 of this act as herein established for school districts including the salaries and administrative expenses of support staff responsible for administering the fund and expenses the Department incurs to support program operations. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

SECTION 2. This act shall become effective November 1, 2007.

## APPENDIX J

### Education Service Center Recommendations

from Greg Gibson, President, Gibson Consulting Group

1. I would suggest a hybrid approach for service centers, whereby some services are free to school districts (funded through the state directly to Education Service Centers). An alternative would be "membership fee" that buys a range of services. These services could include legislative updates (state and federal), assistance with state data submissions, legal or financial advice, etc. This would basically be a help desk for school districts, and if the service is free - and it's good - the larger districts may take advantage of it as well as smaller ones.
2. Fee-based services should be for services where the value can be more clearly determined, such as technology services and professional development. Districts could compare ESC costs to those of other providers. If they get enough business, ESCs can build enough capacity to hire really good experts in these areas - that would otherwise be unaffordable for small school districts, and be more expensive for larger ones. Some of your state's private sector providers may not be happy competing with tax-exempt, low-cost non-profits though.
3. Other things to think about -- Do we want the ESCs to compete with each other? Some states limit ESC services to districts within the region, but more states are moving toward a fully competitive model. The problem with this is that everyone thinks they can build a better mousetrap, so you could still have substantial duplication of effort and resources. If the ESCs report to the state superintendent, then services could be coordinated to minimize the duplication. Some ESCs could focus on particular niches, and serve the entire state in those niches. I would suggest the development of a statewide strategic plan for ESCs if you move forward with this.
4. Oregon funds their ESCs just under 5% of the state appropriation for education - I'm not aware of any state that funds this much, but they have some really good service centers. After recent and significant cuts, Texas funds its service centers with \$25 million, or about \$6 per student. If you are going to commit to ESCs, then the financial commitment needs to be made. If you want ESCs to be used by all districts, they should have the best resources and highest paying staffs. If they are to serve primarily smaller districts, then they only need to pay above that level. One last thing on funding, ESCs are great vehicles for implementing statewide initiatives and getting grant funds to spread around so that more districts benefit.

5. I don't know how many ESCs Oklahoma had before, but they may not need that many. Four to six may be plenty based on the geographic area. You could also have satellites. You just don't want to have an ESC that is too small to really add that much value.

## APPENDIX K

### School Performance Review Program

§70-3-118.1. Budget and operations performance reviews.

A. The Office of Accountability is hereby authorized to conduct a performance review program to determine the effectiveness and efficiency of the budget and operations of school districts that have:

1. Administrative service costs which are above the expenditure limits established for school districts in Section 18-124 of this title or have total expenditures in excess of the district's adopted budget;

2. A district Academic Performance Index (API) score, calculated pursuant to Section 3-150 of this title, that is below the state average API;

3. Had a request for a performance review submitted by the Governor or the State Superintendent of Public Instruction; or

4. Submitted a request for a performance review subsequent to a majority vote of the district's board of education.

B. Funds appropriated by the Legislature to the State Regents for Higher Education for the Office of Accountability may be expended to fulfill the provisions of this section. The Office of Accountability may contract with an outside entity or hire personnel to assist in the development and design of the program. The Office of Accountability may contract with outside entities to assist in conducting performance review programs. Such entities shall be chosen through a competitive bid process. Invitations to bid for the performance reviews shall be open to any public or private entity. Contracts for performance reviews shall not be done on a sole source basis.

C. 1. If a performance review is conducted as authorized pursuant to paragraphs 1 through 3 of subsection A of this section, the entire cost of the review shall be borne by the Office of Accountability.

2. If a school district requests a performance review, as authorized pursuant to paragraph 4 of subsection A of this section, twenty-five percent (25%) of the entire cost of the review shall be borne by the school district and seventy-five percent (75%) of the cost of the review shall be borne by the Office of Accountability.

3. Districts shall be selected for review by the Education Oversight Board contingent upon the availability of funding.

D. The Office of Accountability shall engage in follow-up, outreach and technical assistance to help school districts and others understand, interpret, and apply the recommendations and

best practices resulting from performance reviews conducted pursuant to this section.

E. After a performance review of a school district is completed by the Office of Accountability, the school district may implement all or part of the recommendations contained in the review.

F. If a school district experiences a cost savings that is directly attributable to implementation of performance review recommendations, the cost savings shall be expended by the school district for classroom expenses. Classroom expenses shall include but are not limited to teacher salaries and purchasing textbooks, teaching material, technology and other classroom equipment. Classroom expenditures shall not include administrative services as defined in Section 18-124 of this title or for equipment or materials for administrative staff.

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY      | DISTRICT               | ADA      | EXPENDITURES  | ADMIN. COST  | %     | AMT EXCEEDED |
|-------------|------------------------|----------|---------------|--------------|-------|--------------|
| 01 ADAIR    | C001 SKELLY            | 99.76    | 1,323,505.01  | 132,407.46   | 10.00 |              |
| 01 ADAIR    | C019 PEAVINE           | 204.33   | 1,885,847.25  | 108,983.52   | 5.78  |              |
| 01 ADAIR    | C022 MARYETTA          | 532.24   | 3,973,908.58  | 269,629.64   | 6.78  |              |
| 01 ADAIR    | C024 ROCKY MOUNTAIN    | 158.54   | 1,581,560.79  | 124,797.93   | 7.89  |              |
| 01 ADAIR    | C028 ZION              | 343.70   | 2,571,240.16  | 153,665.34   | 5.98  |              |
| 01 ADAIR    | C029 DAHLONEGAH        | 127.35   | 2,268,878.93  | 108,010.62   | 4.76  |              |
| 01 ADAIR    | C032 GREASY            | 92.46    | 1,664,967.60  | 306,973.91   | 18.44 | 140,477.15   |
| 01 ADAIR    | C033 BELL              | 82.89    | 1,216,072.25  | 145,808.84   | 11.99 | 24,201.61    |
| 01 ADAIR    | I004 WATTS             | 344.55   | 2,960,312.72  | 283,753.87   | 9.59  |              |
| 01 ADAIR    | I011 WESTVILLE         | 989.90   | 7,400,491.05  | 328,597.77   | 4.44  |              |
| 01 ADAIR    | I025 STILWELL          | 1,350.70 | 11,356,954.84 | 557,385.34   | 4.91  |              |
| 01 ADAIR    | I030 CAVE SPRINGS      | 220.65   | 2,734,143.36  | 149,187.74   | 5.46  |              |
|             |                        | 4,547.07 | 40,937,882.54 | 2,669,201.98 | 6.52  | 164,678.76   |
| 02 ALFALFA  | I001 BURLINGTON        | 148.56   | 1,583,702.45  | 93,175.46    | 5.88  |              |
| 02 ALFALFA  | I046 CHEROKEE          | 329.87   | 2,470,469.07  | 112,587.92   | 4.56  |              |
| 02 ALFALFA  | I093 TIMBERLAKE        | 267.23   | 2,686,628.98  | 118,155.33   | 4.40  |              |
|             |                        | 745.66   | 6,740,800.50  | 323,918.71   | 4.80  |              |
| 03 ATOKA    | C021 HARMONY           | 250.99   | 1,806,987.13  | 113,341.34   | 6.27  |              |
| 03 ATOKA    | C022 LANE              | 136.49   | 1,264,694.90  | 101,703.14   | 8.04  |              |
| 03 ATOKA    | C023 FARRIS            | 70.79    | 683,253.62    | 105,347.42   | 15.42 | 37,022.06    |
| 03 ATOKA    | I007 STRINGTOWN        | 187.84   | 1,810,633.42  | 107,004.47   | 5.91  |              |
| 03 ATOKA    | I015 ATOKA             | 883.17   | 6,734,647.66  | 178,753.40   | 2.65  |              |
| 03 ATOKA    | I019 TUSHKA            | 392.84   | 2,833,739.17  | 134,356.38   | 4.74  |              |
| 03 ATOKA    | I026 CANEY             | 234.06   | 2,306,284.14  | 125,924.35   | 5.46  |              |
|             |                        | 2,156.18 | 17,440,240.04 | 866,430.50   | 4.96  | 37,022.06    |
| 04 BEAVER   | I022 BEAVER            | 366.22   | 3,405,550.06  | 139,582.00   | 4.10  |              |
| 04 BEAVER   | I075 BALKO             | 106.06   | 1,805,357.51  | 120,821.52   | 6.69  |              |
| 04 BEAVER   | I123 FORGAN            | 186.24   | 2,138,184.36  | 108,115.66   | 5.06  |              |
| 04 BEAVER   | I128 TURPIN            | 444.57   | 3,599,785.42  | 128,204.02   | 3.56  |              |
|             |                        | 1,103.09 | 10,948,877.35 | 496,723.20   | 4.53  |              |
| 05 BECKHAM  | I002 MERRITT           | 486.39   | 3,709,942.60  | 174,244.03   | 4.70  |              |
| 05 BECKHAM  | I006 ELK CITY          | 2,040.57 | 14,233,562.73 | 505,476.27   | 3.55  |              |
| 05 BECKHAM  | I031 SAYRE             | 647.27   | 4,962,219.59  | 295,143.32   | 5.95  |              |
| 05 BECKHAM  | I051 ERICK             | 210.70   | 2,196,031.63  | 120,970.80   | 5.51  |              |
|             |                        | 3,384.93 | 25,101,756.55 | 1,095,834.42 | 4.36  |              |
| 06 BLAINE   | I009 OKEENE            | 342.89   | 3,347,465.56  | 113,409.45   | 3.39  |              |
| 06 BLAINE   | I042 WATONGA           | 793.85   | 7,435,253.40  | 123,155.22   | 1.66  |              |
| 06 BLAINE   | I080 GEARY             | 458.11   | 4,926,018.36  | 263,736.12   | 5.35  |              |
| 06 BLAINE   | I105 CANTON            | 381.13   | 5,038,280.56  | 166,186.71   | 3.30  |              |
|             |                        | 1,975.98 | 20,747,017.88 | 666,487.50   | 3.21  |              |
| 07 BRYAN    | I001 SILO              | 599.34   | 4,847,078.61  | 220,020.50   | 4.54  |              |
| 07 BRYAN    | I002 ROCK CRBEK        | 463.84   | 4,182,790.36  | 269,138.69   | 6.43  |              |
| 07 BRYAN    | I003 ACHILLE           | 420.16   | 3,654,023.24  | 156,556.86   | 4.28  |              |
| 07 BRYAN    | I004 COLBERT           | 806.13   | 5,788,796.70  | 193,209.81   | 3.34  |              |
| 07 BRYAN    | I005 CADDO             | 440.43   | 3,266,757.40  | 159,401.43   | 4.88  |              |
| 07 BRYAN    | I040 BENNINGTON        | 261.77   | 2,678,200.90  | 115,388.91   | 4.31  |              |
| 07 BRYAN    | I048 CALERA            | 594.31   | 3,808,768.28  | 178,635.75   | 4.69  |              |
| 07 BRYAN    | I072 DURANT            | 2,971.53 | 23,448,285.31 | 452,766.04   | 1.93  |              |
|             |                        | 6,557.51 | 51,674,700.80 | 1,745,117.99 | 3.37  |              |
| 08 CADDO    | I011 HYDRO-EAKLY       | 443.90   | 3,716,949.90  | 231,340.29   | 6.22  |              |
| 08 CADDO    | I012 LOOKEBA SICKLES   | 220.25   | 1,886,552.24  | 103,940.69   | 5.51  |              |
| 08 CADDO    | I020 ANADARKO          | 1,867.21 | 16,178,252.30 | 505,826.19   | 3.13  |              |
| 08 CADDO    | I033 CARNEGIE          | 585.51   | 5,827,662.21  | 201,158.46   | 3.45  |              |
| 08 CADDO    | I056 BOONE-APACHE      | 559.98   | 4,873,114.94  | 159,319.02   | 3.27  |              |
| 08 CADDO    | I064 CYRIL             | 356.30   | 2,971,616.20  | 131,398.33   | 4.42  |              |
| 08 CADDO    | I086 GRACEMONT         | 188.02   | 1,856,146.18  | 101,991.27   | 5.49  |              |
| 08 CADDO    | I160 CEMENT            | 228.46   | 2,175,192.50  | 110,508.23   | 5.08  |              |
| 08 CADDO    | I161 HINTON            | 598.88   | 4,388,432.11  | 146,563.22   | 3.34  |              |
| 08 CADDO    | I167 FORT COBB-BROXTON | 333.30   | 3,180,847.85  | 167,445.67   | 5.26  |              |
| 08 CADDO    | I168 BINGER-CONEY      | 313.32   | 2,960,251.63  | 117,601.25   | 3.97  |              |
|             |                        | 5,695.13 | 50,015,018.06 | 1,977,092.62 | 3.95  |              |
| 09 CANADIAN | C029 RIVERSIDE         | 147.67   | 1,114,001.30  | 92,745.23    | 8.33  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
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| COUNTY       | DISTRICT          | ADA       | EXPENDITURES   | ADMIN. COST  | %     | AMT EXCEEDED |
|--------------|-------------------|-----------|----------------|--------------|-------|--------------|
| 09 CANADIAN  | C031 BANNER       | 159.62    | 1,026,120.91   | 122,137.66   | 11.90 | 19,525.57    |
| 09 CANADIAN  | C070 DARLINGTON   | 177.53    | 1,777,473.96   | 108,775.93   | 6.12  |              |
| 09 CANADIAN  | C162 MAPLE        | 118.26    | 845,146.04     | 76,607.42    | 9.06  |              |
| 09 CANADIAN  | I022 PIEDMONT     | 1,640.97  | 11,774,895.23  | 158,146.43   | 1.34  |              |
| 09 CANADIAN  | I027 YURON        | 5,990.43  | 41,398,754.06  | 947,483.89   | 2.29  |              |
| 09 CANADIAN  | I034 EL RENO      | 2,335.99  | 19,764,027.89  | 1,312,149.34 | 6.64  | 126,307.67   |
| 09 CANADIAN  | I057 UNION CITY   | 246.84    | 1,706,641.71   | 96,319.29    | 5.64  |              |
| 09 CANADIAN  | I069 MUSTANG      | 7,052.19  | 46,457,484.68  | 1,489,830.71 | 3.21  |              |
| 09 CANADIAN  | I076 CALUMET      | 217.88    | 1,784,945.52   | 149,421.40   | 8.37  |              |
|              |                   | 18,087.38 | 127,649,491.30 | 4,553,617.30 | 3.56  | 145,833.24   |
| 10 CARTER    | C072 ZANEIS       | 185.32    | 1,194,959.54   | 97,610.33    | 8.17  |              |
| 10 CARTER    | I019 ARDMORE      | 2,866.35  | 26,004,514.06  | 1,145,280.60 | 4.40  |              |
| 10 CARTER    | I021 SPRINGER     | 178.06    | 1,804,723.49   | 118,116.59   | 6.54  |              |
| 10 CARTER    | I027 PLAINVIEW    | 1,290.93  | 8,766,519.86   | 291,504.23   | 3.33  |              |
| 10 CARTER    | I032 LONE GROVE   | 1,398.10  | 9,479,100.17   | 203,925.66   | 2.15  |              |
| 10 CARTER    | I043 WILSON       | 445.69    | 3,710,765.48   | 125,993.14   | 3.40  |              |
| 10 CARTER    | I055 HEALDTON     | 515.63    | 3,675,336.03   | 160,972.73   | 4.38  |              |
| 10 CARTER    | I074 FOX          | 324.09    | 2,483,921.27   | 119,925.79   | 4.83  |              |
| 10 CARTER    | I077 DICKSON      | 1,187.22  | 8,060,576.67   | 294,418.59   | 3.65  |              |
|              |                   | 8,391.39  | 65,180,416.57  | 2,557,747.66 | 3.92  |              |
| 11 CHEROKEE  | C010 LOWREY       | 126.45    | 1,257,700.11   | 162,579.12   | 12.93 | 36,809.11    |
| 11 CHEROKEE  | C014 NORWOOD      | 147.56    | 1,516,885.35   | 123,091.92   | 8.11  |              |
| 11 CHEROKEE  | C017 LOST CITY    | 65.93     | 893,734.90     | 149,787.34   | 16.76 | 60,413.85    |
| 11 CHEROKEE  | C021 WOODALL      | 470.81    | 3,274,812.48   | 162,426.92   | 4.96  |              |
| 11 CHEROKEE  | C026 SHADY GROVE  | 170.96    | 1,692,990.15   | 105,066.89   | 6.21  |              |
| 11 CHEROKEE  | C031 PEGGS        | 226.21    | 2,375,800.49   | 142,836.16   | 6.01  |              |
| 11 CHEROKEE  | C034 GRAND VIEW   | 357.56    | 2,544,881.88   | 170,593.52   | 6.70  |              |
| 11 CHEROKEE  | C044 BRIGGS       | 513.55    | 5,602,991.84   | 456,490.45   | 8.15  | 8,251.10     |
| 11 CHEROKEE  | C066 TENKILLER    | 295.83    | 2,606,587.77   | 157,597.17   | 6.05  |              |
| 11 CHEROKEE  | I006 KEYS         | 770.37    | 5,734,857.97   | 170,559.79   | 2.97  |              |
| 11 CHEROKEE  | I016 HULBERT      | 507.83    | 4,492,837.64   | 232,395.90   | 5.17  |              |
| 11 CHEROKEE  | I035 TAHLEQUAH    | 3,203.80  | 27,538,022.34  | 1,213,480.91 | 4.41  |              |
|              |                   | 6,856.86  | 59,532,102.92  | 3,246,906.09 | 5.45  | 105,474.06   |
| 12 CHOCTAW   | C003 GRANT        | 90.26     | 1,180,509.76   | 108,082.53   | 9.16  |              |
| 12 CHOCTAW   | C013 GOODLAND     | 76.55     | 712,974.00     | 71,421.35    | 10.02 | 123.95       |
| 12 CHOCTAW   | C021 SWINK        | 51.53     | 486,697.91     | 54,663.10    | 11.23 | 5,993.31     |
| 12 CHOCTAW   | I001 BOSWELL      | 363.53    | 3,288,972.29   | 131,429.80   | 4.00  |              |
| 12 CHOCTAW   | I002 FORT TOWSON  | 373.79    | 2,835,367.05   | 141,311.31   | 4.98  |              |
| 12 CHOCTAW   | I004 SOFER        | 311.26    | 2,190,079.67   | 138,201.18   | 6.31  |              |
| 12 CHOCTAW   | I039 HUGO         | 1,252.95  | 9,232,945.31   | 352,499.79   | 3.82  |              |
|              |                   | 2,519.87  | 19,927,545.99  | 997,609.06   | 5.00  | 6,117.26     |
| 13 CIMARRON  | C001 PLAINVIEW    | 11.94     | 492,309.82     | 56,642.23    | 11.51 | 7,411.25     |
| 13 CIMARRON  | I002 BOISE CITY   | 272.03    | 2,883,597.48   | 111,575.31   | 3.87  |              |
| 13 CIMARRON  | I010 FELT         | 84.88     | 1,015,485.38   | 58,635.36    | 5.77  |              |
| 13 CIMARRON  | I011 KEYES        | 102.68    | 2,031,106.03   | 142,807.69   | 7.03  |              |
|              |                   | 471.53    | 6,422,498.71   | 369,660.59   | 5.75  | 7,411.25     |
| 14 CLEVELAND | C016 ROBIN HILL   | 185.23    | 1,494,829.71   | 93,056.35    | 6.23  |              |
| 14 CLEVELAND | I002 MOORE        | 18,316.92 | 123,723,996.93 | 1,687,750.01 | 1.36  |              |
| 14 CLEVELAND | I029 NORMAN       | 12,137.12 | 96,969,087.21  | 2,943,181.73 | 3.04  |              |
| 14 CLEVELAND | I040 NOBLE        | 2,598.93  | 18,247,853.97  | 541,423.93   | 2.97  |              |
| 14 CLEVELAND | I057 LEXINGTON    | 989.83    | 7,145,792.34   | 169,705.25   | 2.37  |              |
| 14 CLEVELAND | I070 LITTLE AXE   | 1,149.36  | 8,475,762.84   | 369,702.77   | 4.36  |              |
|              |                   | 35,377.39 | 256,057,323.00 | 5,804,820.04 | 2.26  |              |
| 15 COAL      | C004 COTTONWOOD   | 155.79    | 2,185,388.65   | 169,195.19   | 7.74  |              |
| 15 COAL      | I001 COALGATE     | 688.02    | 6,053,940.95   | 264,927.90   | 4.38  |              |
| 15 COAL      | I002 TUPALO       | 222.49    | 1,919,809.59   | 125,121.22   | 6.52  |              |
| 15 COAL      | I004 OLNEY        | 81.07     | 923,484.84     | 110,702.34   | 11.99 | 18,353.86    |
|              |                   | 1,147.37  | 11,082,624.03  | 669,946.65   | 6.04  | 18,353.86    |
| 16 COMANCHE  | C048 FLOWER MOUND | 214.62    | 1,375,952.51   | 129,729.48   | 9.43  |              |
| 16 COMANCHE  | C049 BISHOP       | 371.56    | 3,506,679.73   | 110,997.63   | 3.17  |              |
| 16 COMANCHE  | I001 CACHE        | 1,356.27  | 13,414,352.85  | 253,730.46   | 1.89  |              |
| 16 COMANCHE  | I002 INDIANOMA    | 223.25    | 1,903,853.89   | 81,926.76    | 4.30  |              |
| 16 COMANCHE  | I003 STERLING     | 372.13    | 2,496,652.62   | 161,434.11   | 6.47  |              |
| 16 COMANCHE  | I004 GERONIMO     | 257.44    | 2,055,999.95   | 134,635.35   | 6.55  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY | DISTRICT                            | ADA       | EXPENDITURES   | ADMIN. COST  | %     | AMT EXCEEDED |
|--------|-------------------------------------|-----------|----------------|--------------|-------|--------------|
| 16     | COMANCHE I008 LAWTON                | 15,702.68 | 116,062,803.49 | 2,248,400.12 | 1.94  |              |
| 16     | COMANCHE I009 FLETCHER              | 424.45    | 2,968,730.77   | 143,334.28   | 4.83  |              |
| 16     | COMANCHE I016 ELGIN                 | 1,291.76  | 8,637,752.89   | 382,842.23   | 4.43  |              |
| 16     | COMANCHE I132 CHATTAHOOGA           | 251.23    | 2,332,098.95   | 164,245.63   | 7.04  |              |
|        |                                     | 20,465.39 | 154,754,877.65 | 3,811,276.05 | 2.46  |              |
| 17     | COTTON I001 WALTERS                 | 684.18    | 4,585,438.59   | 354,449.54   | 7.73  |              |
| 17     | COTTON I101 TEMPLE                  | 245.32    | 1,772,437.67   | 116,332.29   | 6.56  |              |
| 17     | COTTON I333 BIG PASTURE             | 246.34    | 1,887,722.26   | 127,128.85   | 6.73  |              |
|        |                                     | 1,175.84  | 8,245,598.52   | 597,910.68   | 7.25  |              |
| 18     | CRAIG I001 WHITE OAK                | 197.21    | 1,792,107.84   | 233,831.08   | 13.05 | 54,620.30    |
| 18     | CRAIG I006 KETCHUM                  | 674.97    | 4,390,448.84   | 161,143.22   | 3.67  |              |
| 18     | CRAIG I017 WELCH                    | 375.76    | 3,222,377.42   | 138,062.88   | 4.28  |              |
| 18     | CRAIG I020 BLUEJACKET               | 191.55    | 1,584,161.30   | 96,543.74    | 6.09  |              |
| 18     | CRAIG I065 VINITA                   | 1,570.14  | 12,430,691.40  | 645,152.59   | 5.19  |              |
|        |                                     | 3,009.63  | 23,419,786.80  | 1,274,733.51 | 5.44  | 54,620.30    |
| 19     | CREEK C001 MILFAY                   | 71.06     | 604,701.69     | 74,372.40    | 12.30 | 13,902.23    |
| 19     | CREEK C008 LONE STAR                | 693.85    | 3,785,445.65   | 161,634.76   | 4.27  |              |
| 19     | CREEK C012 GYPSY                    | 125.87    | 1,278,737.98   | 61,317.20    | 4.80  |              |
| 19     | CREEK C034 PRETTY WATER             | 220.49    | 1,724,497.64   | 160,132.38   | 9.29  |              |
| 19     | CREEK C035 ALLEN-BOWDEN             | 389.39    | 2,890,110.79   | 148,661.53   | 5.14  |              |
| 19     | CREEK I002 BRISTOW                  | 1,592.16  | 11,676,776.40  | 400,614.26   | 3.43  |              |
| 19     | CREEK I003 MANNFORD                 | 1,550.56  | 9,916,838.46   | 383,535.00   | 3.87  |              |
| 19     | CREEK I005 MOUNDS                   | 761.02    | 4,995,322.30   | 176,297.20   | 3.53  |              |
| 19     | CREEK I017 OLIVE                    | 384.46    | 2,802,168.58   | 130,178.21   | 4.65  |              |
| 19     | CREEK I018 KIEFER                   | 362.18    | 3,025,804.83   | 139,360.31   | 4.61  |              |
| 19     | CREEK I020 OILTON                   | 357.35    | 2,669,070.49   | 184,507.26   | 6.91  |              |
| 19     | CREEK I021 DEPEW                    | 333.07    | 3,062,057.40   | 133,339.14   | 4.35  |              |
| 19     | CREEK I031 KELLYVILLE               | 1,132.71  | 7,270,957.13   | 369,002.79   | 5.08  |              |
| 19     | CREEK I033 SAPULPA                  | 3,988.56  | 29,321,384.30  | 1,084,624.88 | 3.70  |              |
| 19     | CREEK I039 DRUMRIGHT                | 611.78    | 5,194,873.76   | 301,712.43   | 5.81  |              |
|        |                                     | 12,574.51 | 90,218,747.40  | 3,909,289.75 | 4.33  | 13,902.23    |
| 20     | CUSTER I005 ARAPAHO                 | 274.95    | 2,018,489.87   | 97,740.63    | 4.84  |              |
| 20     | CUSTER I007 THOMAS-FAY-CUSTER UNI   | 476.05    | 5,170,408.55   | 163,266.20   | 3.16  |              |
| 20     | CUSTER I026 WEATHERFORD             | 1,585.43  | 13,550,821.46  | 315,365.53   | 2.33  |              |
| 20     | CUSTER I046 BUTLER                  | 76.49     | 1,165,484.84   | 107,182.40   | 9.20  |              |
| 20     | CUSTER I099 CLINTON                 | 1,730.82  | 13,347,049.35  | 684,155.22   | 5.13  |              |
|        |                                     | 4,143.74  | 35,252,254.07  | 1,367,709.98 | 3.87  |              |
| 21     | DELAWARE C006 CLEORA                | 123.60    | 1,481,194.55   | 147,952.15   | 9.99  |              |
| 21     | DELAWARE C014 LEACH                 | 168.45    | 1,441,554.92   | 119,887.47   | 8.32  |              |
| 21     | DELAWARE C030 KENWOOD               | 96.19     | 2,032,636.39   | 87,638.64    | 4.31  |              |
| 21     | DELAWARE C034 MOSELEY               | 259.74    | 2,193,472.03   | 137,771.70   | 6.28  |              |
| 21     | DELAWARE I001 JAY                   | 1,591.17  | 12,106,651.16  | 370,449.08   | 3.06  |              |
| 21     | DELAWARE I002 GROVE                 | 2,173.48  | 15,908,845.62  | 460,104.36   | 2.89  |              |
| 21     | DELAWARE I003 KANSAS                | 862.83    | 6,607,065.93   | 332,907.75   | 5.04  |              |
| 21     | DELAWARE I004 COLCORD               | 694.35    | 5,587,612.63   | 204,875.59   | 3.67  |              |
| 21     | DELAWARE I005 OAKS-MISSION          | 316.54    | 2,416,149.43   | 174,831.86   | 7.24  |              |
|        |                                     | 6,286.35  | 49,775,182.66  | 2,036,418.60 | 4.09  |              |
| 22     | DEWEY I005 VICI                     | 263.96    | 2,560,920.39   | 135,316.29   | 5.28  |              |
| 22     | DEWEY I008 SEILING                  | 345.90    | 3,498,270.08   | 156,211.29   | 4.47  |              |
| 22     | DEWEY I010 TALOGA                   | 125.20    | 1,525,980.39   | 111,011.76   | 7.27  |              |
|        |                                     | 735.06    | 7,585,170.86   | 402,539.34   | 5.30  |              |
| 23     | ELLIS I002 FARGO                    | 192.15    | 1,542,171.84   | 105,365.70   | 6.83  |              |
| 23     | ELLIS I003 ARNETT                   | 166.84    | 1,902,719.21   | 161,159.58   | 8.47  |              |
| 23     | ELLIS I039 GAGE                     | 124.93    | 1,098,523.68   | 67,544.27    | 6.15  |              |
| 23     | ELLIS I042 SHATTUCK                 | 216.21    | 2,325,557.15   | 167,264.13   | 7.19  |              |
|        |                                     | 700.13    | 6,868,971.88   | 501,333.68   | 7.29  |              |
| 24     | GARFIELD I001 WAUKOMIS              | 355.48    | 2,610,075.29   | 99,899.72    | 3.83  |              |
| 24     | GARFIELD I018 KREMLIN-HILLSDALE     | 254.30    | 2,117,546.94   | 99,676.90    | 4.71  |              |
| 24     | GARFIELD I042 CHISHOLM              | 834.34    | 5,287,094.37   | 219,506.39   | 4.15  |              |
| 24     | GARFIELD I047 GARBER                | 324.47    | 3,140,179.78   | 115,627.24   | 3.68  |              |
| 24     | GARFIELD I056 PIONEER-PLEASANT VALE | 533.45    | 3,693,282.69   | 114,200.24   | 3.09  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY      | DISTRICT                 | ADA      | EXPENDITURES  | ADMIN. COST  | %    | AMT EXCEEDED |
|-------------|--------------------------|----------|---------------|--------------|------|--------------|
| 24 GARFIELD | I057 ENID                | 5,976.85 | 44,092,267.58 | 1,142,891.47 | 2.59 |              |
| 24 GARFIELD | I085 DRUMMOND            | 263.77   | 2,009,858.50  | 97,922.76    | 4.87 |              |
| 24 GARFIELD | I094 COVINGTON-DOUGLAS   | 273.22   | 2,481,633.07  | 127,220.98   | 5.13 |              |
|             |                          | 8,815.88 | 65,431,938.22 | 2,016,945.70 | 3.08 |              |
| 25 GARVIN   | C016 WHITEBEAD           | 375.52   | 2,717,273.68  | 151,132.88   | 5.56 |              |
| 25 GARVIN   | I002 STRATFORD           | 498.85   | 3,891,820.29  | 196,184.76   | 5.04 |              |
| 25 GARVIN   | I005 PAOLI               | 244.32   | 2,015,806.79  | 136,773.45   | 6.79 |              |
| 25 GARVIN   | I007 MAYSVILLE           | 448.15   | 3,468,706.10  | 139,071.76   | 4.01 |              |
| 25 GARVIN   | I009 LINDSAY             | 1,018.67 | 7,727,709.46  | 201,475.80   | 2.61 |              |
| 25 GARVIN   | I018 PAULS VALLEY        | 1,248.12 | 9,479,570.43  | 362,854.24   | 3.83 |              |
| 25 GARVIN   | I038 WYNNEWOOD           | 648.12   | 5,430,438.99  | 181,771.53   | 3.35 |              |
| 25 GARVIN   | I072 ELMORE CITY-PERNELL | 481.35   | 3,599,904.76  | 183,602.86   | 5.10 |              |
|             |                          | 4,963.10 | 38,331,230.50 | 1,552,867.28 | 4.05 |              |
| 26 GRADY    | C037 FRIEND              | 194.36   | 1,406,623.77  | 106,439.08   | 7.57 |              |
| 26 GRADY    | C096 MIDDLEBERG          | 191.21   | 1,309,199.45  | 87,212.79    | 6.66 |              |
| 26 GRADY    | C131 PIONEER             | 291.48   | 1,939,404.22  | 103,848.81   | 5.35 |              |
| 26 GRADY    | I001 CHICKASHA           | 2,603.22 | 19,918,633.83 | 894,840.71   | 4.49 |              |
| 26 GRADY    | I002 MINCO               | 504.88   | 3,582,220.59  | 100,770.07   | 2.81 |              |
| 26 GRADY    | I051 NINNEKAH            | 429.03   | 2,898,086.70  | 139,380.13   | 4.81 |              |
| 26 GRADY    | I056 ALEX                | 356.67   | 2,738,282.35  | 116,951.66   | 4.27 |              |
| 26 GRADY    | I068 RUSH SPRINGS        | 548.24   | 3,812,226.52  | 124,322.30   | 3.26 |              |
| 26 GRADY    | I095 BRIDGE CREEK        | 1,065.96 | 6,511,750.14  | 212,229.15   | 3.26 |              |
| 26 GRADY    | I097 TUTTLE              | 1,383.74 | 9,058,447.39  | 258,836.66   | 2.86 |              |
| 26 GRADY    | I099 VERDEN              | 299.90   | 2,072,440.63  | 135,748.00   | 6.55 |              |
| 26 GRADY    | I128 AMBER-POCASSET      | 424.39   | 2,996,537.99  | 130,101.62   | 4.34 |              |
|             |                          | 8,293.08 | 58,243,853.58 | 2,410,680.98 | 4.13 |              |
| 27 GRANT    | I033 WAKITA              | 96.51    | 1,366,256.28  | 92,485.94    | 6.77 |              |
| 27 GRANT    | I054 MEDFORD             | 257.98   | 2,785,530.67  | 218,359.63   | 7.84 |              |
| 27 GRANT    | I090 POND CREEK-HUNTER   | 307.33   | 2,635,520.99  | 118,790.60   | 4.51 |              |
| 27 GRANT    | I095 DEER CREEK-LAMONT   | 224.40   | 2,177,542.90  | 113,844.97   | 5.23 |              |
|             |                          | 886.22   | 8,964,850.84  | 543,481.14   | 6.06 |              |
| 28 GREER    | I001 MANGUM              | 645.60   | 5,299,174.70  | 378,117.45   | 7.14 |              |
| 28 GREER    | I003 GRANITE             | 240.66   | 1,920,663.88  | 144,725.88   | 7.54 |              |
|             |                          | 886.26   | 7,219,838.58  | 522,843.33   | 7.24 |              |
| 29 HARMON   | I066 HOLLIS              | 544.93   | 4,508,173.50  | 157,138.79   | 3.49 |              |
|             |                          | 544.93   | 4,508,173.50  | 157,138.79   | 3.48 |              |
| 30 HARPER   | I001 LAVERNE             | 409.76   | 3,384,673.84  | 124,699.97   | 3.68 |              |
| 30 HARPER   | I004 BUFFALO             | 263.71   | 2,610,352.56  | 121,817.04   | 4.67 |              |
|             |                          | 673.47   | 5,995,026.40  | 246,517.01   | 4.11 |              |
| 31 HASKELL  | C010 WHITEFIELD          | 121.53   | 977,235.16    | 88,790.35    | 9.09 |              |
| 31 HASKELL  | I013 KINTA               | 182.04   | 1,717,955.14  | 100,907.22   | 5.87 |              |
| 31 HASKELL  | I020 STIGLER             | 1,166.48 | 7,949,002.53  | 348,886.56   | 4.39 |              |
| 31 HASKELL  | I037 MC CURTAIN          | 274.60   | 2,402,094.81  | 123,432.33   | 5.14 |              |
| 31 HASKELL  | I043 KEOTA               | 430.62   | 3,311,973.94  | 99,337.28    | 3.00 |              |
|             |                          | 2,175.27 | 16,358,261.58 | 761,353.74   | 4.65 |              |
| 32 HUGHES   | I001 MOSS                | 258.83   | 2,283,733.35  | 167,050.18   | 7.31 |              |
| 32 HUGHES   | I005 WETUMKA             | 407.58   | 3,835,553.62  | 152,480.01   | 3.98 |              |
| 32 HUGHES   | I009 DUSTIN              | 143.96   | 1,622,979.87  | 105,006.55   | 6.47 |              |
| 32 HUGHES   | I035 HOLDENVILLE         | 1,077.38 | 8,285,389.14  | 312,681.58   | 3.77 |              |
| 32 HUGHES   | I048 CALVIN              | 196.01   | 1,737,276.69  | 61,679.33    | 3.55 |              |
| 32 HUGHES   | I054 STUART              | 278.99   | 2,124,823.09  | 102,673.78   | 4.83 |              |
|             |                          | 2,362.75 | 19,889,755.76 | 901,571.43   | 4.53 |              |
| 33 JACKSON  | I001 NAVAJO              | 445.60   | 2,725,989.12  | 124,460.77   | 4.57 |              |
| 33 JACKSON  | I014 DUKE                | 178.07   | 1,476,397.09  | 102,922.94   | 6.97 |              |
| 33 JACKSON  | I018 ALTUS               | 3,912.99 | 27,749,923.86 | 652,504.21   | 2.35 |              |
| 33 JACKSON  | I025 ELDERADO            | 117.14   | 1,096,337.83  | 109,441.25   | 9.98 |              |
| 33 JACKSON  | I035 OLUSTEE             | 182.31   | 1,363,079.06  | 92,083.14    | 6.76 |              |
| 33 JACKSON  | I054 BLAIR               | 290.81   | 2,084,580.39  | 124,417.57   | 5.97 |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY        | DISTRICT                  | ADA      | EXPENDITURES  | ADMIN. COST  | %     | AMT EXCEEDED |
|---------------|---------------------------|----------|---------------|--------------|-------|--------------|
|               |                           | 5,126.92 | 36,496,307.35 | 1,205,829.88 | 3.30  |              |
| 34 JEFFERSON  | C003 TERRAL               | 63.41    | 470,502.89    | 38,829.38    | 8.25  |              |
| 34 JEFFERSON  | I001 RYAN                 | 251.92   | 2,085,419.44  | 139,585.53   | 6.69  |              |
| 34 JEFFERSON  | I014 RINGLING             | 489.53   | 3,371,038.57  | 184,823.90   | 5.48  |              |
| 34 JEFFERSON  | I023 WAURIKA              | 437.40   | 3,515,144.34  | 160,591.48   | 4.57  |              |
|               |                           | 1,242.26 | 9,442,105.24  | 523,830.29   | 5.54  |              |
| 35 JOHNSTON   | C007 MANNSVILLE           | 89.69    | 924,282.69    | 11,240.00    | 1.22  |              |
| 35 JOHNSTON   | C010 RAVIA                | 92.89    | 858,285.59    | 68,876.66    | 8.02  |              |
| 35 JOHNSTON   | I002 MILL CREEK           | 143.24   | 1,380,416.65  | 135,004.87   | 9.78  |              |
| 35 JOHNSTON   | I020 TISHOMINGO           | 823.95   | 5,734,431.24  | 302,862.20   | 5.28  |              |
| 35 JOHNSTON   | I029 MILBURN              | 226.96   | 1,786,093.13  | 107,687.38   | 6.03  |              |
| 35 JOHNSTON   | I035 COLEMAN              | 171.47   | 1,529,549.35  | 54,853.31    | 3.59  |              |
| 35 JOHNSTON   | I037 WAPANUCKA            | 226.85   | 2,153,622.38  | 111,149.71   | 5.16  |              |
|               |                           | 1,775.05 | 14,366,681.03 | 791,674.13   | 5.51  |              |
| 36 KAY        | C027 PECKHAM              | 95.25    | 885,406.93    | 70,498.64    | 7.96  |              |
| 36 KAY        | C050 KILDARE              | 96.76    | 750,437.00    | 52,963.94    | 7.06  |              |
| 36 KAY        | C084 KAN CITY             | 49.20    | 558,874.49    | 79,264.89    | 14.18 | 23,377.44    |
| 36 KAY        | I018 BRAMAN               | 136.22   | 1,072,078.65  | 129,612.89   | 12.09 | 22,405.02    |
| 36 KAY        | I029 NEWKIRK              | 679.08   | 4,660,368.54  | 192,895.64   | 4.14  |              |
| 36 KAY        | I045 BLACKWELL            | 1,465.04 | 9,957,807.04  | 363,132.94   | 3.65  |              |
| 36 KAY        | I071 PONCA CITY           | 4,939.69 | 39,137,884.03 | 1,352,595.77 | 3.46  |              |
| 36 KAY        | I087 TONKAWA              | 760.38   | 5,835,735.04  | 200,953.92   | 3.44  |              |
|               |                           | 8,221.62 | 62,858,591.72 | 2,441,918.63 | 3.88  | 45,782.46    |
| 37 KINGFISHER | I002 DOVER                | 220.76   | 2,094,889.73  | 123,474.71   | 5.89  |              |
| 37 KINGFISHER | I003 LOMEGA               | 193.10   | 2,066,263.05  | 85,139.46    | 4.12  |              |
| 37 KINGFISHER | I007 KINGFISHER           | 1,152.55 | 7,905,603.77  | 241,731.36   | 3.06  |              |
| 37 KINGFISHER | I016 HENNESSEY            | 753.56   | 6,254,529.46  | 236,502.99   | 3.78  |              |
| 37 KINGFISHER | I089 CASHIOW              | 432.78   | 3,399,113.10  | 177,690.14   | 5.23  |              |
| 37 KINGFISHER | I105 OKARCHI              | 288.29   | 2,123,131.14  | 99,075.70    | 4.67  |              |
|               |                           | 3,041.04 | 23,843,530.25 | 963,614.36   | 4.04  |              |
| 38 KIOWA      | I001 HOBART               | 833.09   | 5,970,053.15  | 373,902.96   | 6.26  |              |
| 38 KIOWA      | I002 LONE WOLF            | 133.44   | 1,099,661.01  | 91,977.59    | 8.36  |              |
| 38 KIOWA      | I003 MOUNTAIN VIEW-GOTEBO | 267.40   | 2,755,124.31  | 115,323.92   | 4.19  |              |
| 38 KIOWA      | I004 SNYDER               | 514.67   | 4,066,406.71  | 179,560.81   | 4.42  |              |
|               |                           | 1,748.60 | 13,891,245.18 | 760,765.28   | 5.47  |              |
| 39 LATIMER    | I001 WILBURTON            | 995.70   | 7,257,073.35  | 204,601.55   | 2.82  |              |
| 39 LATIMER    | I002 RED OAK              | 212.06   | 2,010,603.05  | 130,113.77   | 6.47  |              |
| 39 LATIMER    | I003 BUFFALO VALLEY       | 182.07   | 1,574,772.64  | 113,904.01   | 7.23  |              |
| 39 LATIMER    | I004 PANOLA               | 263.15   | 2,165,520.29  | 101,185.16   | 4.67  |              |
|               |                           | 1,652.98 | 13,007,969.33 | 549,804.49   | 4.22  |              |
| 40 LE FLORE   | C004 SHADY POINT          | 116.94   | 1,203,764.82  | 148,758.05   | 12.36 | 28,381.57    |
| 40 LE FLORE   | C011 MONROE               | 127.26   | 906,978.97    | 99,398.55    | 10.96 | 8,700.65     |
| 40 LE FLORE   | C014 HODGEN               | 275.52   | 2,100,277.94  | 101,717.24   | 4.84  |              |
| 40 LE FLORE   | C039 FANSHAWE             | 89.60    | 801,992.63    | 75,660.87    | 9.43  |              |
| 40 LE FLORE   | I002 SPIRO                | 1,146.96 | 7,673,737.69  | 212,094.70   | 2.76  |              |
| 40 LE FLORE   | I003 HEAVENER             | 875.18   | 7,737,767.31  | 359,584.33   | 4.65  |              |
| 40 LE FLORE   | I007 POCOLA               | 810.28   | 5,347,007.93  | 229,623.38   | 4.29  |              |
| 40 LE FLORE   | I016 LE FLORE             | 222.96   | 2,055,892.75  | 160,606.43   | 7.81  |              |
| 40 LE FLORE   | I017 CAMERON              | 475.42   | 3,680,212.84  | 231,195.12   | 6.28  |              |
| 40 LE FLORE   | I020 PANAMA               | 708.73   | 5,260,818.23  | 179,159.05   | 3.41  |              |
| 40 LE FLORE   | I026 BOKOSHE              | 231.29   | 1,992,549.03  | 127,209.35   | 6.38  |              |
| 40 LE FLORE   | I029 POTEAU               | 1,951.56 | 14,080,886.45 | 401,873.73   | 2.85  |              |
| 40 LE FLORE   | I049 WISTER               | 531.86   | 3,768,856.35  | 135,911.31   | 3.61  |              |
| 40 LE FLORE   | I052 TALIHINA             | 598.95   | 5,347,416.34  | 309,903.39   | 5.80  |              |
| 40 LE FLORE   | I062 WHITESBORO           | 196.28   | 1,887,168.36  | 147,751.90   | 7.83  |              |
| 40 LE FLORE   | I067 HOWE                 | 378.39   | 3,707,187.20  | 184,685.42   | 4.98  |              |
| 40 LE FLORE   | I091 ARKOMA               | 345.43   | 2,475,203.08  | 203,827.75   | 8.23  |              |
|               |                           | 9,082.61 | 70,027,717.92 | 3,308,960.57 | 4.72  | 37,082.22    |
| 41 LINCOLN    | C005 WHITE ROCK           | 143.12   | 1,023,966.38  | 82,947.75    | 8.10  |              |
| 41 LINCOLN    | I001 CHANDLER             | 1,099.73 | 7,989,434.45  | 248,285.60   | 3.11  |              |
| 41 LINCOLN    | I003 DAVENPORT            | 355.03   | 2,695,760.21  | 165,305.16   | 6.13  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY        | DISTRICT             | ADA      | EXPENDITURES  | ADMIN. COST  | %     | AMT EXCEEDED |
|---------------|----------------------|----------|---------------|--------------|-------|--------------|
| 41 LINCOLN    | I004 WELLSTON        | 669.84   | 4,187,013.64  | 123,881.38   | 2.96  |              |
| 41 LINCOLN    | I054 STROUD          | 819.40   | 6,425,546.84  | 135,541.97   | 2.11  |              |
| 41 LINCOLN    | I095 MEEKER          | 843.86   | 5,333,362.12  | 168,013.82   | 3.15  |              |
| 41 LINCOLN    | I103 PRAGUE          | 965.99   | 5,890,311.18  | 190,395.74   | 3.23  |              |
| 41 LINCOLN    | I105 CARNEY          | 202.12   | 1,795,113.11  | 98,611.50    | 5.49  |              |
| 41 LINCOLN    | I134 AGRA            | 381.69   | 2,982,991.65  | 128,356.41   | 4.30  |              |
|               |                      | 5,480.78 | 38,323,499.58 | 1,341,339.33 | 3.50  |              |
| 42 LOGAN      | I001 GUTHRIE         | 2,992.67 | 22,919,529.45 | 928,374.05   | 4.05  |              |
| 42 LOGAN      | I002 CRESCENT        | 574.26   | 4,264,693.95  | 201,062.44   | 4.71  |              |
| 42 LOGAN      | I003 MULHALL-ORLANDO | 245.55   | 1,994,999.89  | 99,724.54    | 5.00  |              |
| 42 LOGAN      | I014 COYLE           | 368.21   | 3,827,654.55  | 123,612.73   | 3.23  |              |
|               |                      | 4,180.69 | 33,006,877.84 | 1,352,773.76 | 4.09  |              |
| 43 LOVE       | C003 GREENVILLE      | 93.23    | 903,264.05    | 76,679.62    | 8.49  |              |
| 43 LOVE       | I004 THACKERVILLE    | 271.20   | 1,903,198.47  | 133,187.24   | 7.00  |              |
| 43 LOVE       | I005 TURNER          | 271.18   | 2,810,720.68  | 164,430.97   | 5.85  |              |
| 43 LOVE       | I016 MARIETTA        | 902.15   | 6,646,020.38  | 324,786.90   | 4.89  |              |
|               |                      | 1,537.76 | 12,263,203.58 | 699,084.73   | 5.70  |              |
| 44 MAJOR      | I001 RINGWOOD        | 354.93   | 2,746,079.98  | 108,160.54   | 3.94  |              |
| 44 MAJOR      | I004 ALINE-CLEO      | 159.25   | 1,829,310.38  | 115,545.47   | 6.32  |              |
| 44 MAJOR      | I084 FAIRVIEW        | 667.90   | 5,501,887.52  | 125,027.96   | 2.27  |              |
| 44 MAJOR      | I092 CIMARRON        | 271.94   | 2,758,121.02  | 108,166.19   | 3.92  |              |
|               |                      | 1,454.02 | 12,835,398.90 | 456,900.16   | 3.55  |              |
| 45 MARSHALL   | I002 MADILL          | 1,527.52 | 10,675,881.68 | 322,077.18   | 3.02  |              |
| 45 MARSHALL   | I003 KINGSTON        | 1,011.31 | 8,323,232.53  | 299,080.88   | 3.59  |              |
|               |                      | 2,538.83 | 18,999,114.21 | 621,158.06   | 3.26  |              |
| 46 MAYES      | C021 SPAVINAW        | 115.73   | 1,327,143.13  | 117,677.65   | 8.87  |              |
| 46 MAYES      | C035 WICKLIFFE       | 158.92   | 1,773,114.14  | 158,126.58   | 8.92  |              |
| 46 MAYES      | C043 OSAGE           | 260.10   | 1,680,968.26  | 107,932.05   | 6.42  |              |
| 46 MAYES      | I001 PRYOR           | 2,238.46 | 14,331,155.14 | 440,361.06   | 3.07  |              |
| 46 MAYES      | I002 ADAIR           | 896.40   | 5,556,807.90  | 150,261.46   | 2.70  |              |
| 46 MAYES      | I016 SALINA          | 781.97   | 5,654,576.94  | 173,413.71   | 3.07  |              |
| 46 MAYES      | I017 LOCUST GROVE    | 1,477.02 | 11,998,095.07 | 562,178.83   | 4.69  |              |
| 46 MAYES      | I032 CHOUTEAU-MAZIE  | 957.53   | 7,831,748.51  | 219,105.34   | 2.80  |              |
|               |                      | 6,886.13 | 50,153,609.09 | 1,929,056.68 | 3.84  |              |
| 47 MC CLAIN   | C004 BYARS           | 59.61    | 524,320.33    | 20,210.59    | 3.85  |              |
| 47 MC CLAIN   | I001 NEWCASTLE       | 1,202.47 | 7,890,350.94  | 219,226.78   | 2.78  |              |
| 47 MC CLAIN   | I002 DIBBLE          | 667.00   | 4,134,246.27  | 179,091.87   | 4.33  |              |
| 47 MC CLAIN   | I005 WASHINGTON      | 821.10   | 5,522,834.80  | 231,947.64   | 4.20  |              |
| 47 MC CLAIN   | I010 WAYNE           | 418.55   | 2,918,762.17  | 138,337.24   | 4.74  |              |
| 47 MC CLAIN   | I015 PURCELL         | 1,333.03 | 8,801,483.34  | 245,653.92   | 2.79  |              |
| 47 MC CLAIN   | I029 BLANCHARD       | 1,372.98 | 9,477,032.94  | 479,961.90   | 5.06  |              |
|               |                      | 5,874.74 | 39,269,030.79 | 1,514,429.94 | 3.85  |              |
| 48 MC CURTAIN | C001 FOREST GROVE    | 87.22    | 756,993.76    | 82,152.84    | 10.85 | 6,453.46     |
| 48 MC CURTAIN | C009 LUKFATA         | 298.00   | 2,083,692.81  | 120,999.75   | 5.81  |              |
| 48 MC CURTAIN | C023 GLOVER          | 106.11   | 808,645.23    | 94,876.72    | 11.73 | 14,012.20    |
| 48 MC CURTAIN | C024 TOM             | 54.36    | 566,104.23    | 79,979.34    | 14.13 | 23,368.92    |
| 48 MC CURTAIN | C037 DENISON         | 262.60   | 1,727,918.46  | 107,893.48   | 6.24  |              |
| 48 MC CURTAIN | C056 WATSON          | 57.03    | 508,712.88    | 49,061.39    | 9.64  |              |
| 48 MC CURTAIN | C072 HOLLY CREEK     | 234.27   | 1,573,754.31  | 119,082.32   | 7.57  |              |
| 48 MC CURTAIN | I005 IDABEL          | 1,442.17 | 12,285,720.90 | 381,432.36   | 3.10  |              |
| 48 MC CURTAIN | I006 HAWORTH         | 549.95   | 4,113,570.93  | 161,095.70   | 3.92  |              |
| 48 MC CURTAIN | I011 VALLIANT        | 1,009.46 | 6,752,826.01  | 203,650.14   | 3.02  |              |
| 48 MC CURTAIN | I013 EAGLETOWN       | 228.12   | 2,126,983.54  | 91,671.70    | 4.31  |              |
| 48 MC CURTAIN | I014 SMITHVILLE      | 295.18   | 3,540,411.92  | 272,328.52   | 7.69  |              |
| 48 MC CURTAIN | I039 WRIGHT CITY     | 463.36   | 3,268,360.77  | 133,818.83   | 4.09  |              |
| 48 MC CURTAIN | I071 BATTIEST        | 248.14   | 2,732,755.53  | 183,248.97   | 6.71  |              |
| 48 MC CURTAIN | I074 BROKEN BOW      | 1,624.00 | 11,760,392.37 | 302,648.05   | 2.57  |              |
|               |                      | 6,959.97 | 54,606,843.65 | 2,383,940.11 | 4.36  | 43,834.58    |
| 49 MC INTOSH  | C003 RYAL            | 72.69    | 796,407.38    | 59,481.40    | 7.47  |              |
| 49 MC INTOSH  | C016 STIDHAM         | 119.43   | 910,907.78    | 117,993.31   | 12.95 | 26,902.53    |
| 49 MC INTOSH  | I001 EUFAULA         | 1,059.91 | 8,375,347.79  | 332,440.28   | 3.97  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY       | DISTRICT                   | ADA       | EXPENDITURES   | ADMIN. COST   | %     | AMT EXCEEDED |
|--------------|----------------------------|-----------|----------------|---------------|-------|--------------|
| 49 MC INTOSH | I019 CHECOTAH              | 1,390.06  | 9,948,366.67   | 333,957.34    | 3.36  |              |
| 49 MC INTOSH | I027 MIDWAY                | 229.10    | 2,242,965.27   | 119,664.49    | 5.34  |              |
| 49 MC INTOSH | I064 HANNA                 | 84.08     | 1,073,972.00   | 77,063.14     | 7.18  |              |
|              |                            | 2,955.27  | 23,347,966.89  | 1,040,599.96  | 4.45  | 26,902.53    |
| 50 MURRAY    | I001 SULPHUR               | 1,273.46  | 8,235,375.22   | 125,152.73    | 1.52  |              |
| 50 MURRAY    | I010 DAVIS                 | 851.55    | 5,603,659.42   | 245,449.31    | 4.38  |              |
|              |                            | 2,125.01  | 13,839,034.64  | 370,602.04    | 2.67  |              |
| 51 MUSKOGEE  | C009 WAINWRIGHT            | 134.80    | 877,267.97     | 71,521.00     | 8.15  |              |
| 51 MUSKOGEE  | I002 HASKELL               | 877.18    | 5,675,639.98   | 193,874.97    | 3.42  |              |
| 51 MUSKOGEE  | I003 FORT GIBSON           | 1,745.37  | 13,785,344.51  | 489,779.24    | 3.55  |              |
| 51 MUSKOGEE  | I004 BOYNTON-MOTON         | 196.18    | 1,702,980.92   | 108,671.08    | 6.38  |              |
| 51 MUSKOGEE  | I006 WEBBERS FALLS         | 258.96    | 2,606,327.80   | 127,163.22    | 4.88  |              |
| 51 MUSKOGEE  | I008 OKTAHA                | 596.09    | 4,030,520.09   | 215,913.17    | 5.36  |              |
| 51 MUSKOGEE  | I020 MUSKOGEE              | 5,789.10  | 51,187,821.27  | 1,242,267.81  | 2.43  |              |
| 51 MUSKOGEE  | I029 HILLDALE              | 1,714.54  | 10,856,310.55  | 220,743.38    | 2.03  |              |
| 51 MUSKOGEE  | I046 BRAGGS                | 212.00    | 1,798,463.41   | 125,744.80    | 6.99  |              |
| 51 MUSKOGEE  | I074 WARNER                | 639.84    | 5,610,455.02   | 235,128.69    | 4.19  |              |
| 51 MUSKOGEE  | I088 PORUM                 | 502.92    | 4,142,154.40   | 117,916.84    | 2.85  |              |
|              |                            | 12,666.98 | 102,273,285.92 | 3,148,724.20  | 3.07  |              |
| 52 NOBLE     | I001 PERRY                 | 1,118.69  | 7,970,173.67   | 348,219.98    | 4.37  |              |
| 52 NOBLE     | I002 BILLINGS              | 118.34    | 1,379,465.11   | 97,060.12     | 7.04  |              |
| 52 NOBLE     | I004 FRONTIER              | 355.18    | 5,929,815.26   | 183,307.62    | 3.09  |              |
| 52 NOBLE     | I006 MORRISON              | 470.12    | 3,642,696.34   | 145,086.31    | 3.98  |              |
|              |                            | 2,062.33  | 18,922,150.38  | 773,674.03    | 4.08  |              |
| 53 NOWATA    | I003 OKLAHOMA UNION        | 629.06    | 5,115,443.43   | 123,321.31    | 2.41  |              |
| 53 NOWATA    | I040 NOWATA                | 1,066.35  | 7,347,644.73   | 315,615.55    | 4.30  |              |
| 53 NOWATA    | I051 SOUTH COPPEYVILLE     | 279.41    | 1,901,500.08   | 144,424.71    | 7.60  |              |
|              |                            | 1,974.82  | 14,364,588.24  | 583,361.57    | 4.06  |              |
| 54 OKFUSKEE  | C029 BEARDEN               | 107.65    | 796,177.01     | 84,898.49     | 10.66 | 5,280.79     |
| 54 OKFUSKEE  | I002 MASON                 | 255.67    | 2,184,533.85   | 119,013.69    | 5.45  |              |
| 54 OKFUSKEE  | I013 BOLEY                 | 52.94     | 722,511.88     | 79,094.88     | 10.95 | 6,843.69     |
| 54 OKFUSKEE  | I014 PADEN                 | 263.39    | 1,848,007.03   | 115,617.77    | 6.26  |              |
| 54 OKFUSKEE  | I026 OKEMAH                | 838.78    | 6,056,902.71   | 210,253.59    | 3.47  |              |
| 54 OKFUSKEE  | I031 WELLESKA              | 460.12    | 3,224,062.77   | 144,875.53    | 4.49  |              |
| 54 OKFUSKEE  | I032 GRAHAM                | 112.70    | 1,482,749.11   | 87,071.78     | 5.87  |              |
|              |                            | 2,091.25  | 16,314,944.36  | 840,825.73    | 5.15  | 12,124.48    |
| 55 OKLAHOMA  | C029 OAKDALE               | 413.49    | 3,915,382.92   | 116,953.84    | 2.99  |              |
| 55 OKLAHOMA  | C074 CRUTCHO               | 209.16    | 2,385,205.52   | 125,916.84    | 5.28  |              |
| 55 OKLAHOMA  | E001 OKC CHARTER: INDEPEN  | 251.08    | 1,439,654.61   | 0.00          |       |              |
| 55 OKLAHOMA  | E002 OKC CHARTER: SEEWORT  | 373.11    | 2,763,227.18   | 306,782.24    | 11.10 | 30,459.52    |
| 55 OKLAHOMA  | E003 OKC CHARTER: WESTERN  | 311.80    | 2,309,279.17   | 56,637.85     | 2.45  |              |
| 55 OKLAHOMA  | E004 OKC CHARTER: ASTEC C  | 428.76    | 2,432,543.07   | 125,218.43    | 5.15  |              |
| 55 OKLAHOMA  | E005 OKC CHARTER: DOVE SCI | 356.47    | 2,066,932.10   | 0.00          |       |              |
| 55 OKLAHOMA  | E006 OKC CHARTER: JOHN WE  | 160.23    | 1,067,751.73   | 95,539.95     | 8.95  |              |
| 55 OKLAHOMA  | E007 OKC CHARTER: SANTA FE | 346.51    | 2,230,722.92   | 116,751.37    | 5.23  |              |
| 55 OKLAHOMA  | E008 OKC CHARTER: HARDING  | 155.09    | 1,102,396.61   | 42,334.78     | 3.84  |              |
| 55 OKLAHOMA  | E009 OKC CHARTER: MARCUS   | 154.19    | 1,040,775.49   | 9,612.45      | .92   |              |
| 55 OKLAHOMA  | I001 PUTNAM CITY           | 17,681.02 | 138,781,327.94 | 3,067,695.99  | 2.21  |              |
| 55 OKLAHOMA  | I003 LUTHER                | 738.51    | 5,473,537.81   | 177,925.68    | 3.25  |              |
| 55 OKLAHOMA  | I004 CHOCTAW/NICOMA PARK   | 4,393.37  | 29,901,914.41  | 971,229.43    | 3.25  |              |
| 55 OKLAHOMA  | I006 DEER CREEK            | 2,232.08  | 21,981,908.19  | 739,402.75    | 3.36  |              |
| 55 OKLAHOMA  | I007 HARRAH                | 2,087.14  | 13,931,841.30  | 509,049.47    | 3.65  |              |
| 55 OKLAHOMA  | I009 JONES                 | 990.18    | 6,044,661.83   | 170,993.84    | 2.83  |              |
| 55 OKLAHOMA  | I012 EDMOND                | 17,732.86 | 144,773,979.90 | 1,711,851.21  | 1.18  |              |
| 55 OKLAHOMA  | I037 MILLWOOD              | 1,060.91  | 7,992,113.19   | 360,030.58    | 4.50  |              |
| 55 OKLAHOMA  | I041 WESTERN HEIGHTS       | 2,840.95  | 32,622,955.63  | 778,493.81    | 2.39  |              |
| 55 OKLAHOMA  | I052 MIDWEST CITY-DEL CITY | 13,434.92 | 102,243,476.33 | 2,797,958.07  | 2.74  |              |
| 55 OKLAHOMA  | I053 CROOKED OAK           | 966.60    | 8,835,113.35   | 204,874.40    | 2.32  |              |
| 55 OKLAHOMA  | I088 BETHANY               | 1,376.13  | 9,014,009.95   | 293,870.12    | 3.26  |              |
| 55 OKLAHOMA  | I089 OKLAHOMA CITY         | 31,062.37 | 276,552,133.94 | 7,784,025.02  | 2.81  |              |
|              |                            | 99,756.93 | 820,902,845.09 | 20,563,148.12 | 2.50  | 30,459.52    |
| 56 OKMULGEE  | C009 LIBERTY               | 50.42     | 608,485.71     | 61,850.70     | 10.16 | 1,002.13     |
| 56 OKMULGEE  | C011 TWIN HILLS            | 293.35    | 1,938,169.35   | 90,708.15     | 4.68  |              |
| 56 OKMULGEE  | I001 OKMULGEE              | 1,790.83  | 14,651,651.36  | 640,794.10    | 4.37  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY          | DISTRICT              | ADA      | EXPENDITURES  | ADMIN. COST  | %     | AMT EXCEEDED |
|-----------------|-----------------------|----------|---------------|--------------|-------|--------------|
| 56 OKMULGEE     | I002 HENRYETTA        | 1,131.68 | 8,572,507.42  | 325,696.45   | 3.80  |              |
| 56 OKMULGEE     | I003 MORRIS           | 946.45   | 7,081,386.70  | 380,419.49   | 5.37  |              |
| 56 OKMULGEE     | I004 BEGGS            | 1,044.62 | 8,207,640.46  | 209,576.32   | 2.55  |              |
| 56 OKMULGEE     | I005 PRESTON          | 509.77   | 3,075,687.23  | 152,922.70   | 4.97  |              |
| 56 OKMULGEE     | I006 SCHULTER         | 192.32   | 1,485,690.72  | 138,607.80   | 9.33  |              |
| 56 OKMULGEE     | I007 WILSON           | 290.59   | 2,706,155.58  | 110,655.11   | 4.09  |              |
| 56 OKMULGEE     | I008 DEWAR            | 434.62   | 3,274,931.76  | 141,638.36   | 4.32  |              |
|                 |                       | 6,684.65 | 51,602,306.29 | 2,252,869.18 | 4.36  | 1,002.13     |
| 57 OSAGE        | C003 OSAGE HILLS      | 183.79   | 1,291,345.71  | 92,245.99    | 7.14  |              |
| 57 OSAGE        | C007 BOWRING          | 73.07    | 955,490.17    | 126,881.32   | 13.28 | 31,332.30    |
| 57 OSAGE        | C035 AVANT            | 104.14   | 758,735.30    | 89,681.44    | 11.82 | 13,807.91    |
| 57 OSAGE        | C052 ANDERSON         | 248.35   | 1,927,316.48  | 94,058.59    | 4.88  |              |
| 57 OSAGE        | C077 MC CORD          | 230.28   | 1,876,449.00  | 123,735.76   | 6.59  |              |
| 57 OSAGE        | I002 PAWHUSKA         | 909.60   | 6,579,286.09  | 262,149.21   | 3.98  |              |
| 57 OSAGE        | I011 SHIDLER          | 226.78   | 2,181,719.07  | 97,278.31    | 4.46  |              |
| 57 OSAGE        | I029 BARNSDALL        | 428.97   | 3,204,853.17  | 138,173.30   | 4.31  |              |
| 57 OSAGE        | I030 WYNONA           | 177.39   | 1,737,388.96  | 86,506.96    | 4.98  |              |
| 57 OSAGE        | I038 HOMINY           | 640.87   | 5,265,791.78  | 196,708.16   | 3.74  |              |
| 57 OSAGE        | I050 PRUE             | 366.19   | 2,901,423.09  | 172,886.24   | 5.96  |              |
| 57 OSAGE        | I090 WOODLAND         | 431.93   | 4,585,364.36  | 128,461.98   | 2.80  |              |
|                 |                       | 4,021.36 | 33,265,163.18 | 1,608,767.26 | 4.83  | 45,140.21    |
| 58 OTTAWA       | C010 TURKEY FORD      | 97.22    | 924,902.99    | 141,078.96   | 15.25 | 48,588.66    |
| 58 OTTAWA       | I001 WYANDOTTE        | 731.61   | 4,675,509.51  | 203,513.98   | 4.35  |              |
| 58 OTTAWA       | I014 QUAPAW           | 605.44   | 4,300,777.90  | 230,086.27   | 5.35  |              |
| 58 OTTAWA       | I015 PICHER-CARDIN    | 405.04   | 3,217,044.38  | 131,392.12   | 4.08  |              |
| 58 OTTAWA       | I018 COMMERCE         | 769.12   | 5,591,356.98  | 161,038.80   | 2.88  |              |
| 58 OTTAWA       | I023 MIAMI            | 2,331.90 | 16,231,533.66 | 438,524.85   | 2.70  |              |
| 58 OTTAWA       | I026 AFTON            | 445.63   | 2,940,164.55  | 122,385.82   | 4.16  |              |
| 58 OTTAWA       | I031 FAIRLAND         | 500.76   | 3,690,887.69  | 170,973.47   | 4.63  |              |
|                 |                       | 5,886.72 | 41,572,177.66 | 1,598,994.27 | 3.84  | 48,588.66    |
| 59 PAWNEE       | C002 JENNINGS         | 140.95   | 977,268.27    | 109,566.54   | 11.21 | 11,839.71    |
| 59 PAWNEE       | I001 PAWNEE           | 735.35   | 5,386,176.15  | 146,871.36   | 2.73  |              |
| 59 PAWNEE       | I006 CLEVELAND        | 1,683.69 | 12,406,066.91 | 319,750.68   | 2.58  |              |
|                 |                       | 2,559.99 | 18,769,511.33 | 576,188.58   | 3.06  | 11,839.71    |
| 60 PAYNE        | C104 OAK GROVE        | 173.50   | 1,036,224.35  | 24,758.76    | 2.39  |              |
| 60 PAYNE        | I003 RIPLEY           | 404.09   | 3,976,151.09  | 272,819.58   | 6.86  |              |
| 60 PAYNE        | I016 STILLWATER       | 4,990.39 | 42,809,149.43 | 1,181,657.29 | 2.76  |              |
| 60 PAYNE        | I056 PERKINS-TRYON    | 1,225.09 | 8,475,171.13  | 214,668.76   | 2.53  |              |
| 60 PAYNE        | I067 CUSHING          | 1,684.66 | 13,296,660.96 | 316,838.72   | 2.38  |              |
| 60 PAYNE        | I101 GLENCOE          | 335.96   | 2,631,935.20  | 120,050.98   | 4.56  |              |
| 60 PAYNE        | I103 YALE             | 510.46   | 3,456,891.96  | 154,083.00   | 4.46  |              |
|                 |                       | 9,324.15 | 75,682,184.12 | 2,284,877.09 | 3.01  |              |
| 61 PITTSBURG    | C009 KREBS            | 371.91   | 2,575,250.27  | 153,880.79   | 5.98  |              |
| 61 PITTSBURG    | C029 FRINK-CHAMBERS   | 390.12   | 2,558,125.91  | 120,973.26   | 4.73  |              |
| 61 PITTSBURG    | C056 TANNERHILL       | 179.23   | 1,185,071.61  | 115,858.25   | 9.78  |              |
| 61 PITTSBURG    | C088 HAYWOOD          | 120.33   | 998,685.88    | 99,318.95    | 9.94  |              |
| 61 PITTSBURG    | I001 HARTSHORNE       | 741.96   | 5,704,598.84  | 229,233.02   | 4.02  |              |
| 61 PITTSBURG    | I002 CANADIAN         | 405.77   | 3,178,748.62  | 109,464.97   | 3.44  |              |
| 61 PITTSBURG    | I011 HAILEYVILLE      | 388.88   | 3,121,051.34  | 161,093.44   | 5.16  |              |
| 61 PITTSBURG    | I014 KIOWA            | 275.48   | 2,805,179.27  | 192,479.15   | 6.86  |              |
| 61 PITTSBURG    | I017 QUINTON          | 471.38   | 3,702,656.93  | 297,123.24   | 8.02  |              |
| 61 PITTSBURG    | I025 INDIANOLA        | 328.61   | 2,866,207.12  | 107,914.04   | 3.77  |              |
| 61 PITTSBURG    | I028 CROWDER          | 422.63   | 3,056,535.53  | 65,106.56    | 2.13  |              |
| 61 PITTSBURG    | I030 SAVANNA          | 443.31   | 3,056,561.24  | 124,568.52   | 4.08  |              |
| 61 PITTSBURG    | I063 PITTSBURG        | 162.94   | 1,536,671.96  | 114,736.87   | 7.47  |              |
| 61 PITTSBURG    | I080 MC ALESTER       | 2,660.62 | 21,336,380.70 | 710,678.12   | 3.33  |              |
|                 |                       | 7,363.17 | 57,681,725.22 | 2,602,429.18 | 4.51  |              |
| 62 PONTOTOC     | C020 PICKETT-CENTER   | 110.51   | 1,036,867.43  | 62,064.48    | 5.99  |              |
| 62 PONTOTOC     | I001 ALLEN            | 395.19   | 2,940,406.41  | 137,681.97   | 4.68  |              |
| 62 PONTOTOC     | I009 VANOGS           | 491.39   | 4,003,639.80  | 162,629.92   | 4.06  |              |
| 62 PONTOTOC     | I016 BYNG             | 1,586.85 | 11,960,153.92 | 542,624.27   | 4.54  |              |
| 62 PONTOTOC     | I019 ADA              | 2,313.96 | 16,900,132.20 | 901,166.19   | 5.33  |              |
| 62 PONTOTOC     | I024 LATTA            | 655.94   | 4,782,923.49  | 198,407.31   | 4.15  |              |
| 62 PONTOTOC     | I030 STONEWALL        | 379.59   | 3,970,556.54  | 175,706.05   | 4.43  |              |
| 62 PONTOTOC     | I037 ROFF             | 330.82   | 2,703,880.09  | 220,231.55   | 8.15  |              |
|                 |                       | 6,264.25 | 48,298,559.88 | 2,400,511.74 | 4.97  |              |
| 63 POTTAWATOMIE | C010 NORTH ROCK CREEK | 458.88   | 4,252,020.19  | 104,610.93   | 2.46  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
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| COUNTY | DISTRICT                         | ADA       | EXPENDITURES  | ADMIN. COST  | %     | AMT EXCEEDED |
|--------|----------------------------------|-----------|---------------|--------------|-------|--------------|
| 63     | POTTAWATOMIE C027 GROVE          | 374.70    | 2,735,131.10  | 134,329.53   | 4.91  |              |
| 63     | POTTAWATOMIE C029 PLEASANT GROVE | 217.70    | 1,902,806.71  | 133,455.64   | 7.01  |              |
| 63     | POTTAWATOMIE C032 S ROCK CREEK   | 329.66    | 1,898,185.39  | 118,964.97   | 6.27  |              |
| 63     | POTTAWATOMIE I001 MC LOUD        | 1,659.11  | 10,616,503.89 | 301,386.03   | 2.84  |              |
| 63     | POTTAWATOMIE I002 DALE           | 677.52    | 4,535,051.45  | 139,673.72   | 3.08  |              |
| 63     | POTTAWATOMIE I003 BETHEL         | 1,230.44  | 7,241,671.93  | 168,432.81   | 2.33  |              |
| 63     | POTTAWATOMIE I004 MACOMB         | 346.98    | 2,708,306.42  | 89,781.40    | 3.32  |              |
| 63     | POTTAWATOMIE I005 EARLSBORO      | 246.14    | 1,859,363.52  | 134,879.74   | 7.25  |              |
| 63     | POTTAWATOMIE I092 TECUMSEH       | 2,143.51  | 15,007,580.79 | 463,605.72   | 3.09  |              |
| 63     | POTTAWATOMIE I093 SHAWNEE        | 3,580.49  | 27,073,932.92 | 1,205,661.93 | 4.45  |              |
| 63     | POTTAWATOMIE I112 ASHER          | 207.00    | 1,739,829.03  | 115,968.10   | 6.67  |              |
| 63     | POTTAWATOMIE I115 WANETTE        | 241.34    | 2,486,217.80  | 165,759.46   | 6.67  |              |
| 63     | POTTAWATOMIE I117 MAUD           | 323.05    | 2,599,891.80  | 185,055.96   | 7.12  |              |
|        |                                  | 12,036.52 | 86,656,492.94 | 3,461,565.94 | 3.99  |              |
|        |                                  |           |               |              |       |              |
| 64     | PUSHMATAHA C002 ALBION           | 75.44     | 598,530.99    | 68,209.65    | 11.40 | 8,356.55     |
| 64     | PUSHMATAHA C004 TUSKAHOMA        | 87.67     | 693,293.03    | 95,676.21    | 13.80 | 26,346.91    |
| 64     | PUSHMATAHA C015 NASHOBA          | 55.15     | 579,360.28    | 76,728.22    | 13.24 | 18,792.19    |
| 64     | PUSHMATAHA I001 RATTAN           | 460.69    | 4,437,154.90  | 282,049.95   | 6.36  |              |
| 64     | PUSHMATAHA I010 CLAYTON          | 329.89    | 3,230,799.39  | 151,006.86   | 4.67  |              |
| 64     | PUSHMATAHA I013 ANTLERS          | 1,024.18  | 7,876,088.47  | 187,171.47   | 2.38  |              |
| 64     | PUSHMATAHA I022 MOYERS           | 153.83    | 1,719,746.50  | 144,414.55   | 8.40  |              |
|        |                                  | 2,186.85  | 19,134,973.56 | 1,005,256.91 | 5.25  | 53,495.65    |
|        |                                  |           |               |              |       |              |
| 65     | ROGER MILLS I003 LEEDEY          | 171.90    | 2,519,732.69  | 103,586.88   | 4.11  |              |
| 65     | ROGER MILLS I006 REYDON          | 80.57     | 1,426,515.93  | 101,021.20   | 7.08  |              |
| 65     | ROGER MILLS I007 CHEYENNE        | 245.78    | 3,317,500.92  | 149,670.68   | 4.51  |              |
| 65     | ROGER MILLS I015 SWEETWATER      | 64.99     | 1,339,377.07  | 104,168.83   | 7.78  |              |
| 65     | ROGER MILLS I066 HAMMON          | 179.49    | 3,084,662.56  | 144,017.94   | 4.67  |              |
|        |                                  | 742.73    | 11,687,789.17 | 602,465.53   | 5.15  |              |
|        |                                  |           |               |              |       |              |
| 66     | ROGERS C009 JUSTUS-TIAWAH        | 461.77    | 2,958,293.33  | 104,230.56   | 3.52  |              |
| 66     | ROGERS I001 CLAREMORE            | 3,772.93  | 27,545,255.34 | 817,845.35   | 2.97  |              |
| 66     | ROGERS I002 CATOOSA              | 2,144.49  | 15,690,919.86 | 727,673.37   | 4.64  |              |
| 66     | ROGERS I003 CHELSEA              | 986.56    | 7,758,979.58  | 322,972.71   | 4.16  |              |
| 66     | ROGERS I004 OOLOGAH-TALALA       | 1,651.36  | 12,806,631.90 | 324,836.76   | 2.54  |              |
| 66     | ROGERS I005 INOLA                | 1,239.04  | 9,172,723.14  | 470,689.85   | 5.13  |              |
| 66     | ROGERS I006 SEQUOYAH             | 1,310.55  | 8,021,947.94  | 342,541.44   | 4.27  |              |
| 66     | ROGERS I007 FOYIL                | 635.89    | 4,319,547.42  | 242,954.57   | 5.62  |              |
| 66     | ROGERS I008 VERDIGRIS            | 1,087.25  | 7,260,298.30  | 185,205.63   | 2.55  |              |
|        |                                  | 13,289.84 | 95,534,596.81 | 3,538,950.24 | 3.70  |              |
|        |                                  |           |               |              |       |              |
| 67     | SEMINOLE C005 PLEASANT GROVE     | 95.05     | 835,081.96    | 84,470.41    | 10.12 | 962.21       |
| 67     | SEMINOLE C054 JUSTICE            | 182.35    | 2,085,738.01  | 90,156.01    | 4.32  |              |
| 67     | SEMINOLE I001 SEMINOLE           | 1,461.06  | 9,976,108.00  | 424,376.90   | 4.25  |              |
| 67     | SEMINOLE I002 NEWOKA             | 697.32    | 5,963,566.01  | 297,857.61   | 4.99  |              |
| 67     | SEMINOLE I003 BOWLEGS            | 299.28    | 2,350,357.79  | 108,813.64   | 4.63  |              |
| 67     | SEMINOLE I004 KONAWA             | 701.89    | 5,602,035.38  | 312,261.58   | 5.57  |              |
| 67     | SEMINOLE I006 NEW LIMA           | 287.90    | 1,960,948.96  | 94,292.03    | 4.81  |              |
| 67     | SEMINOLE I007 VARNUM             | 276.12    | 1,832,495.27  | 99,496.71    | 5.43  |              |
| 67     | SEMINOLE I010 SASAKWA            | 169.93    | 1,762,460.68  | 115,847.44   | 6.57  |              |
| 67     | SEMINOLE I014 STROTHER           | 305.21    | 2,525,875.49  | 151,966.62   | 6.02  |              |
| 67     | SEMINOLE I015 BUTNER             | 250.78    | 1,886,228.19  | 102,643.76   | 5.44  |              |
|        |                                  | 4,726.89  | 36,780,895.74 | 1,882,182.71 | 5.11  | 962.21       |
|        |                                  |           |               |              |       |              |
| 68     | SEQUOYAH C001 LIBERTY            | 259.88    | 1,993,022.16  | 133,791.04   | 6.71  |              |
| 68     | SEQUOYAH C035 MARBLE CITY        | 156.59    | 1,458,173.59  | 140,459.95   | 9.63  |              |
| 68     | SEQUOYAH C036 BRUSHY             | 241.80    | 1,907,691.19  | 137,939.61   | 7.23  |              |
| 68     | SEQUOYAH C050 BELFONTE           | 134.69    | 1,326,597.52  | 142,617.82   | 10.75 | 9,958.07     |
| 68     | SEQUOYAH C068 MOFFETT            | 328.03    | 2,399,086.73  | 187,750.29   | 7.83  |              |
| 68     | SEQUOYAH I001 SALLISAW           | 1,995.97  | 12,957,030.81 | 400,173.56   | 3.09  |              |
| 68     | SEQUOYAH I002 VIAN               | 945.18    | 7,658,922.04  | 379,208.49   | 4.95  |              |
| 68     | SEQUOYAH I003 MULDRON            | 1,603.10  | 10,010,713.99 | 317,594.31   | 3.17  |              |
| 68     | SEQUOYAH I004 GANS               | 365.89    | 3,058,895.07  | 189,040.13   | 6.18  |              |
| 68     | SEQUOYAH I005 ROLAND             | 1,216.67  | 7,589,152.13  | 290,300.93   | 3.83  |              |
| 68     | SEQUOYAH I006 GORE               | 590.22    | 4,658,972.51  | 131,048.76   | 2.81  |              |
| 68     | SEQUOYAH I007 CENTRAL            | 472.28    | 3,718,134.81  | 139,072.90   | 3.74  |              |
|        |                                  | 8,310.30  | 58,736,392.55 | 2,588,997.79 | 4.40  | 9,958.07     |
|        |                                  |           |               |              |       |              |
| 69     | STEPHENS C082 GRANDVIEW          | 152.59    | 910,600.14    | 31,843.39    | 3.50  |              |
| 69     | STEPHENS I001 DUNCAN             | 3,407.81  | 28,879,926.52 | 614,303.82   | 2.13  |              |
| 69     | STEPHENS I002 COMANCHE           | 1,005.02  | 9,027,371.22  | 387,545.99   | 4.29  |              |
| 69     | STEPHENS I003 MARLOW             | 1,272.89  | 7,564,137.08  | 209,640.65   | 2.77  |              |

# APPENDIX L

## Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

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OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA SERVICES  
2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)  
H.B. 1767 -- JULY 1, 2003

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| COUNTY        | DISTRICT                  | ADA       | EXPENDITURES   | ADMIN. COST   | %     | AMT EXCEEDED |
|---------------|---------------------------|-----------|----------------|---------------|-------|--------------|
| 69 STEPHENS   | I015 VELMA-ALMA           | 415.58    | 3,691,059.29   | 160,422.52    | 4.35  |              |
| 69 STEPHENS   | I021 EMPIRE               | 519.03    | 3,513,358.54   | 142,749.75    | 4.06  |              |
| 69 STEPHENS   | I034 CENTRAL HIGH         | 346.27    | 2,419,155.65   | 121,690.12    | 5.03  |              |
| 69 STEPHENS   | I042 BRAY-DOYLE           | 422.71    | 3,044,115.12   | 152,195.86    | 5.00  |              |
|               |                           | 7,541.90  | 59,049,723.56  | 1,820,392.10  | 3.08  |              |
| 70 TEXAS      | C009 OPTIMA               | 44.57     | 446,532.05     | 32,849.82     | 7.36  |              |
| 70 TEXAS      | C080 STRAIGHT             | 39.44     | 616,397.64     | 33,812.01     | 5.49  |              |
| 70 TEXAS      | I001 YARBROUGH            | 98.98     | 1,625,161.39   | 106,579.89    | 6.56  |              |
| 70 TEXAS      | I008 GUYMON               | 2,210.16  | 17,908,358.98  | 781,500.57    | 4.36  |              |
| 70 TEXAS      | I015 HARDESTY             | 102.03    | 1,327,270.80   | 98,624.70     | 7.43  |              |
| 70 TEXAS      | I023 HOOKER               | 509.59    | 4,503,442.27   | 124,753.63    | 2.77  |              |
| 70 TEXAS      | I053 TYRONE               | 247.72    | 2,448,264.98   | 107,536.95    | 4.39  |              |
| 70 TEXAS      | I060 GOODWELL             | 177.40    | 1,334,526.81   | 72,738.90     | 5.45  |              |
| 70 TEXAS      | I061 TEXHOMA              | 254.51    | 2,558,748.55   | 88,967.07     | 3.48  |              |
|               |                           | 3,684.40  | 32,768,403.47  | 1,447,363.54  | 4.41  |              |
| 71 TILLMAN    | I008 TIPTON               | 355.02    | 3,638,218.95   | 152,781.11    | 4.20  |              |
| 71 TILLMAN    | I009 DAVIDSON             | 123.00    | 941,685.81     | 79,095.92     | 8.40  |              |
| 71 TILLMAN    | I158 FREDERICK            | 912.43    | 6,330,247.62   | 237,463.44    | 3.75  |              |
| 71 TILLMAN    | I249 GRANDFIELD           | 257.74    | 2,356,445.52   | 123,394.02    | 5.24  |              |
|               |                           | 1,648.19  | 13,266,597.90  | 592,734.49    | 4.46  |              |
| 72 TULSA      | C015 KEYSTONE             | 444.58    | 3,034,439.58   | 215,433.75    | 7.10  |              |
| 72 TULSA      | C018 LEONARD              | 72.92     | 498,617.24     | 41,061.21     | 8.24  |              |
| 72 TULSA      | E001 TULSA CHARTER: DOVE  | 365.79    | 2,059,627.22   | 61,122.70     | 2.97  |              |
| 72 TULSA      | E002 TULSA CHARTER: DEBOR | 174.26    | 858,442.04     | 148,296.48    | 17.28 | 62,452.28    |
| 72 TULSA      | E004 TULSA CHARTER: SCHL  | 235.69    | 1,297,221.52   | 36,226.39     | 2.79  |              |
| 72 TULSA      | I001 TULSA                | 36,646.96 | 373,708,030.31 | 8,333,807.65  | 2.23  |              |
| 72 TULSA      | I002 SAND SPRINGS         | 4,868.86  | 37,874,721.96  | 977,652.96    | 2.58  |              |
| 72 TULSA      | I003 BROKEN ARROW         | 14,186.24 | 109,781,126.78 | 2,225,954.71  | 2.03  |              |
| 72 TULSA      | I004 BIXBY                | 3,811.59  | 30,393,763.25  | 965,691.85    | 3.18  |              |
| 72 TULSA      | I005 JENKS                | 8,733.73  | 86,952,280.23  | 2,249,076.28  | 2.59  |              |
| 72 TULSA      | I006 COLLINSVILLE         | 1,997.87  | 13,196,672.52  | 552,212.54    | 4.18  |              |
| 72 TULSA      | I007 SKIATOOK             | 2,214.16  | 15,293,280.59  | 570,945.85    | 3.73  |              |
| 72 TULSA      | I008 SPERRY               | 1,183.40  | 7,879,143.21   | 498,637.11    | 6.33  |              |
| 72 TULSA      | I009 UNION                | 13,143.09 | 111,901,210.49 | 4,015,061.28  | 3.59  |              |
| 72 TULSA      | I010 BERRYHILL            | 1,092.70  | 7,466,098.26   | 412,131.51    | 5.52  |              |
| 72 TULSA      | I011 OWASSO               | 7,566.00  | 47,014,000.28  | 1,353,961.50  | 2.88  |              |
| 72 TULSA      | I013 GLENPOOL             | 2,042.78  | 13,804,631.96  | 524,778.49    | 3.80  |              |
| 72 TULSA      | I014 LIBERTY              | 562.26    | 4,539,905.84   | 171,796.81    | 3.78  |              |
|               |                           | 99,342.88 | 867,553,213.28 | 23,353,849.07 | 2.69  | 62,452.28    |
| 73 WAGONER    | I001 OKAY                 | 494.06    | 3,332,732.61   | 185,566.19    | 5.57  |              |
| 73 WAGONER    | I017 COWETA               | 2,720.40  | 17,285,424.75  | 756,171.96    | 4.37  |              |
| 73 WAGONER    | I019 WAGONER              | 2,254.23  | 16,296,302.01  | 567,811.42    | 3.48  |              |
| 73 WAGONER    | I365 PORTER CONSOLIDATED  | 460.54    | 3,219,534.19   | 222,526.37    | 6.91  |              |
|               |                           | 5,929.23  | 40,133,593.56  | 1,732,075.94  | 4.31  |              |
| 74 WASHINGTON | I004 COPAN                | 352.67    | 2,459,540.55   | 127,817.91    | 5.20  |              |
| 74 WASHINGTON | I007 DEWEY                | 1,074.39  | 7,739,203.85   | 352,717.23    | 4.56  |              |
| 74 WASHINGTON | I018 CANEY VALLEY         | 765.89    | 5,089,285.33   | 209,885.87    | 4.12  |              |
| 74 WASHINGTON | I030 BARTLESVILLE         | 5,598.47  | 43,297,769.26  | 1,089,473.61  | 2.52  |              |
|               |                           | 7,791.42  | 58,585,798.99  | 1,779,894.62  | 3.03  |              |
| 75 WASHITA    | I001 SENTINEL             | 308.74    | 2,703,353.22   | 109,112.58    | 4.04  |              |
| 75 WASHITA    | I009 WASHITA HEIGHTS      | 196.05    | 1,603,721.28   | 135,088.95    | 8.42  |              |
| 75 WASHITA    | I010 BURNS FLAT-DILL CITY | 553.23    | 4,243,426.71   | 130,575.48    | 3.08  |              |
| 75 WASHITA    | I011 CANUTE               | 202.77    | 1,878,269.22   | 110,865.44    | 5.90  |              |
| 75 WASHITA    | I078 CORDELL              | 649.89    | 4,328,547.73   | 177,664.60    | 4.10  |              |
|               |                           | 1,910.68  | 14,757,318.16  | 663,307.05    | 4.49  |              |
| 76 WOODS      | I001 ALVA                 | 941.50    | 7,334,741.04   | 362,875.93    | 4.95  |              |
| 76 WOODS      | I003 WAYNOKA              | 238.90    | 2,537,814.37   | 133,581.13    | 5.26  |              |
| 76 WOODS      | I006 FREEDOM              | 74.99     | 1,272,883.69   | 123,336.43    | 9.69  |              |
|               |                           | 1,255.39  | 11,145,439.10  | 619,793.49    | 5.56  |              |
| 77 WOODWARD   | I001 WOODWARD             | 2,365.13  | 16,307,718.96  | 860,555.18    | 5.28  |              |
| 77 WOODWARD   | I002 MOORELAND            | 466.27    | 3,932,432.66   | 133,118.98    | 3.39  |              |

## APPENDIX L

### Comparison of Administrative Costs to Expenditures: 2004-2005 School Year

B37539

OKLAHOMA STATE DEPARTMENT OF EDUCATION

8/28/06

DATA SERVICES

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2005 COMPARISON OF ADMINISTRATIVE COST TO FUNDS 11-60 (EXCEPT 12)

H.B. 1767 -- JULY 1, 2003

| COUNTY      | DISTRICT                               | ADA                   | EXPENDITURES     | ADMIN. COST    | %     | AMT EXCEEDED |
|-------------|--|-----------------------|------------------|----------------|-------|--------------|
| -----       | -----                                  | ---                   | -----            | -----          | ----- | -----        |
| 77 WOODWARD | I003 SHARON-MUTUAL                     | 262.14                | 2,864,788.75     | 113,293.96     | 3.95  |              |
| 77 WOODWARD | I005 FORT SUPPLY                       | 134.82                | 1,340,741.31     | 108,142.48     | 8.07  |              |
|             |  | -----                 | -----            | -----          | ----- | -----        |
|             |  | 3,228.36              | 24,445,731.68    | 1,215,110.60   | 4.97  |              |
|             |  | -----                 | -----            | -----          | ----- | -----        |
|             | STATE TOTAL                            | 583,875.41            | 4,640,987,744.37 | 158,850,318.67 | 3.42  | 983,037.73   |
|             |  | -----                 | -----            | -----          | ----- | -----        |
|             | TOTAL NUMBER OF DISTRICTS              | 552                   |                  |                |       |              |
|             | DISTRICTS WITH ADA > 1,500 = 6%        | 1 DISTRICTS OVER 6%   |                  |                |       |              |
|             | DISTRICTS WITH ADA > 500 & < 1501 = 8% | 1 DISTRICTS OVER 8%   |                  |                |       |              |
|             | DISTRICTS WITH ADA < 501 = 10%         | 34 DISTRICTS OVER 10% |                  |                |       |              |