



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
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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

Percentage of Current Expenditures Devoted to Instruction, 2002-2003		
State	Instruction	Support Services
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		

Average Teacher Salaries, 2003-2004	
State	Average Salary
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	

Student/Teacher Ratio, 2003-2004	
State	Student/Teacher Ratio
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

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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 SOPER	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

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OKLAHOMA STATE DEPARTMENT OF EDUCATION
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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

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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	

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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

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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
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	

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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	

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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 VANOSS	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	

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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 MULDROW	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

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OKLAHOMA STATE DEPARTMENT OF EDUCATION

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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%				