



CV-17-1330
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FILED IN DISTRICT COURT
OKLAHOMA COUNTY
OKLAHOMA COUNTY
STATE OF OKLAHOMA

JUL - 7 2017

RICK WARREN
COURT CLERK

**OKLAHOMA PUBLIC CHARTER SCHOOL
ASSOCIATION**, an Oklahoma not-for-profit corporation,

Plaintiff,

vs.

**THE STATE OF OKLAHOMA, ex rel.
OKLAHOMA STATE BOARD
OF EDUCATION**

Defendant.

73
CV-2017-1330

**EMERGENCY PETITION FOR DECLARATORY JUDGMENT
AND WRIT OF MANDAMUS**

COMES NOW Plaintiff, Oklahoma Public Charter School Association., an Oklahoma not-for-profit corporation (“Plaintiff”), and for their claims against Defendant, State of Oklahoma, ex rel. Oklahoma State Board of Education (“State Board of Education” or “Defendant”) (collectively, Plaintiff and Defendant referred to as, “Parties”), states and alleges:

1. Oklahoma Public Charter School Association (“OPCSA”) is a non-profit corporation doing business and representing constituent members of the association operating and managing public charter schools in the State of Oklahoma, including in Oklahoma County under the laws of the State of Oklahoma.

2. The State Board of Education is the governing body of the Oklahoma public school system and is in Oklahoma County, Oklahoma.

3. Venue is proper in this Court in that a significant part of the events giving rise to this action occurred in Oklahoma County, Oklahoma and Defendant is located herein.

INTRODUCTION

4. This Emergency Petition presents two fundamental questions of law requiring the Court to interpret the Oklahoma School Code (the “Code”), 70 O.S. §1-101, *et. seq.* and the Oklahoma Charter Schools Act (the “Act”), 70 O.S. §3-130, *et. seq.* The two questions are: (1) Is the intent of the Legislature, as reflected in the Code, for public schools to be equitably funded within the same tax base? and (2) Should charter schools be treated like school districts within the same tax base for funding purposes? In considering these questions, the Court is advised of the basic legal principles applicable to statutory interpretation.

5. The first principle is that statutory construction presents a question of law. *See Fanning v. Brown*, 2004 OK 7, 85 P.3d 841. Second, if the legislative intent is clear from the plain language of the statute, the Court should apply the plain language of the statute as there is no room for statutory construction. *See Cooper v. State ex rel. Dept. of Public Safety*, 1996 OK 49, 917 P.2d 466. Third, where the statutory language is ambiguous or uncertain, a construction should be applied to avoid absurdities. *See Cox v. Dawson*, 1996 OK 11, 911 P.2d 272; *see also TXO Production Corp. v. Oklahoma Corp. Comm’n*, 1992 OK 39, 829 P.2d 964. In resolving an ambiguity in a statute, the Court should look to the various provisions of the relevant legislative scheme to ascertain and give effect to the legislative intent and the public policy underlying that intent. *See Wilhoit v. State*, 2009 OK 83, 226 P.3d 682. Fourth, statutes are interpreted to attain their purpose and to champion the broad public policy purposes underlying them. *See World Pub. Co. v. Miller*, 2001 OK 49, 32 P.3d 829. Fifth, legislative intent controls statutory interpretation, and said intent is ascertained from the whole act considering its general purpose and objective considering relevant portions together to give full force and effect to each. *See United General Contractors, v. Campbell*, 2010 OK CIV APP 10, 231 P.3d 703.

6. With specific regard to the Code, it provides that “[i]f any section or part of the Oklahoma School Code is found to be ambiguous or otherwise subject to more than one interpretation, such section shall be liberally construed to the extent that the general purpose of the entire Code and of public education may be advanced.” *See* 70 O.S. §1-103.

7. Public schools in Oklahoma receive periodic payments for the various sources of revenues that provide their funding. Generally, funding for public schools are distributed monthly starting in August of each year based, in part, on the actions (or inactions) of Defendant.¹ Plaintiff’s member charter schools begin classes in August or September for the 2017-18 school year. Therefore, if this litigation is not addressed in an expedited manner, Plaintiff’s schools will continue to suffer harm resulting from inequitable funding, which is detrimental to the children of Oklahoma attending public charter schools. This Petition is an emergency as revenues are being allocated and apportioned for the 2017-18 school year, and the start of said school year is fast approaching.

8. The sources of revenue that are at issue in this litigation are Local and County Sources (“Local Revenue”) and State Sources (“State Revenue”).² In fact, the primary source of revenue for charter schools presently is the state aid allocation. For the 2014-15 fiscal year, the state aid allocation comprised only 45% of the total Local Revenue and State Revenue.³

9. Principal sources of Local Revenue are: (a) general fund levies; (b) building fund levies; (c) County 4-mill levy; (d) sinking fund levy; (e) county apportionment; and (f) other local miscellaneous revenues. One Local Revenue source at issue in this litigation is the 15-mill County Levy, which is authorized by Article X, Section 9(a) of the Oklahoma Constitution that

¹ *See* Oklahoma School Finance, Technical Assistance Document, Financial Services Division, Revised February 2016 (the “School Finance Document”), pp. 12-13, attached as Exhibit “A.”

² *Id.* at p. 1.

³ *Id.*

provides for no less than five (5) mills to be apportioned for school purposes. A second source of Local Revenue is the County 4-mill levy, which is authorized by Article X, Section 9(b) of the Oklahoma Constitution that provides for the apportionment to the schools of the county by the county treasurer based on the legal average daily attendance for the preceding school year as certified by Defendant.⁴

10. The principal sources of state-dedicated revenues are: (a) gross production tax; (b) motor vehicle collections; (c) rural electrification association tax; and (d) state school land earnings. Each of these state dedicated sources of revenue are at issue in this litigation and should be proportionately shared with public charter schools.⁵

11. The disparity in school funding is evident from the most recently published Annual Report on Oklahoma schools. According to Defendant's report, the total revenues received by the Oklahoma City Public School District ("OKCPS") less federal funds was \$242,502,928. The revenue per Capita by weighted ADM was \$3,588 (e.g., per pupil funding).⁶ Whereas, ASTEC charter school located within the boundaries of OKCPS has a total revenue received less federal funds of \$661,095. The revenue per Capita by weighted ADM was \$501 (e.g., per pupil funding). The charter school received approximately \$3,087 less per student.⁷

12. A comparison of Tulsa Public Schools ("TPS") with a charter school in the TPS boundary also shows a similar disparity. For example, the total revenue for TPS less the federal funds for the 2013-14 fiscal year was \$257,728,210. The revenue per Capita by weighted ADM was \$3,827 (e.g., per pupil funding). Whereas, the Deborah Brown charter school received a total revenue less federal funds in the amount of \$457,738. The revenue per Capita by weighted ADM

⁴ *Id.* at pp. 3-6.

⁵ *Id.* at pp. 7-8.

⁶ *See* 2013-14 Annual Report, p. 70, attached as Exhibit "B." The federal funds are deducted as they are not state or local revenue.

⁷ *Id.* at pp. 70, 94. By using the weighted ADM, the comparison accounts for the various student weights.

was \$3,126 (e.g., per pupil funding). The charter school received approximately \$701 less per student.⁸

13. Charter schools are funded less on a per pupil basis than traditional public schools in Oklahoma.

FIRST CAUSE OF ACTION
(DECLARATORY RELIEF)

14. Plaintiff incorporates by reference, as if fully set forth herein, Paragraphs 1 through 13 of the Petition.

15. Due to the sequence of events as set forth herein, an actual controversy has arisen concerning the rights and obligations of the Parties under the terms of the Code and Act regarding the equitable funding of public schools, including charter schools.

16. This Court has the authority to declare the rights and obligations of the Parties pursuant to 12 O.S. §1651.

17. Plaintiff seeks a declaration of rights and obligations of the Parties pursuant to the Code and Act as to the equitable funding of public schools, including charter schools.

18. Article 1, Section 5 of the Oklahoma Constitution provides that, “Provisions shall be made for the establishment and maintenance of a system of public schools, which shall be open to all the children of the state. . . .” Article 13, Section 1 of the Oklahoma Constitution provides, “The Legislature shall establish and maintain a system of free public schools wherein all the children of the State may be educated.”

19. Article 13, Section 1a of the Oklahoma Constitution provides, in pertinent part, that the Legislature shall, by appropriate legislation, raise and appropriate funds for the annual support of public schools of the State of Oklahoma. Further, the monies raised are to be

⁸ *Id.* at. pp. 87, 94. The federal funds are deducted as they are not state or local revenue.

distributed to the various school districts in the manner and by a distributing agency designated by the Legislature.

20. The Legislature enacted the Code to establish and maintain a system of free public schools. The Code encompasses the provisions set forth in the Act.

21. The Legislature enacted 70 O.S. § 1-105(B), which provides that Defendant shall govern the public-school system in the State of Oklahoma.

22. The Legislature set forth the powers and duties of Defendant in 70 O.S. § 3-104. These powers and duties include, (1) adopting policies and making rules for the operation of the public school system of the state; (2) submit budget for appropriations for State Aid to schools; (3) prescribe all forms for school district and county officers to report to Defendant as well as prescribe a list of appropriation accounts by which the funds of school districts shall be budgeted, accounted for and expended; and (4) Defendant has the authority to perform all duties necessary to the administration of the public school system in Oklahoma as specified in the Code as well as those duties not specifically mentioned if not delegated by law to any other agency or official.

23. The Legislature has plainly expressed its intent regarding the funding of public schools in Oklahoma. This legislative intent should be the determinative factor in the decision making of Defendant regarding the funding of public schools. In 70 O.S. § 18-101 (emphasis added), the Code provides:

The Legislature hereby declares that this act is passed for the general improvement of the public schools in the State of Oklahoma; to provide the best possible educational opportunities for every child in Oklahoma; and to have a more beneficial use of public funds expended for education; and this act shall be liberally construed to attain these goals within the purview of the following principles and policies:

1. The education of our children is more than the performance of a duty or act of love. It is these things and also the highest expression of enlightened self-interest by the people of Oklahoma. Education is our finest investment.

2. The system of public schools should be designed to strengthen and encourage local responsibility for control of public education. Local school districts should be so organized, financed and directed that they can provide full educational opportunities for all children. The maximum public autonomy and responsibility for public education should remain with the local school districts and the patrons of such districts.

3. It is the responsibility of the state on behalf of the people of Oklahoma to establish, maintain, and continually improve the public schools of Oklahoma. In furtherance of this responsibility, the people of Oklahoma through the state have the responsibility to support financially the public schools.

4. Effective local control requires that local school districts contribute to the support of school budgets in proportion to their respective abilities.

5. The system of public school support should assure that state and local funds are adequate for the support of a realistic foundation program. It is unrealistic and unfair to the children of the less wealthy districts to provide less state support than is necessary for full educational opportunities.

6. The system of public school support should encourage local school districts to provide and support improved educational programs.

7. The system of public school support should make provisions for the apportionment of state funds to local school districts on a strictly objective basis that can be computed as well by the local districts as by the state.

8. The system of public school support should effect a partnership between the state and each local district, with each participating in accordance with its relative ability. The respective abilities should be combined to provide a financial plan between the state and the local school district that will assure full educational opportunities for every child in Oklahoma.

9. State support should be extended to all local districts regardless of wealth, for this not only develops a sense of broader responsibility, but also creates flexibility taxwise permitting the exercise of local initiative. **State support should, to assure equal educational opportunity, provide for as large a measure of equalization as possible among districts. The taxing power of the state should be utilized to raise the level of educational opportunity in the financially weakest districts of the state.**

10. The system of public school support should provide for an equitable system of state and local sharing in the foundation program. The degree of local sharing should be based, as nearly as possible, on the true ability of the local district, so that each may contribute uniformly to the foundation program.

24. In 70 O.S. §18-109.1, the Legislature specifically declared, for the purposes of financial support to school districts through the State Aid Formula, that greater equalization of State Aid to school districts will be attained by following certain procedures.

25. In the Act, the Legislature defined a charter school in 70 O.S. §3-132(D) as a public school established by contract. In fact, 70 O.S. § 1-106 provides that the public schools of Oklahoma shall consist of all free schools supported by public taxation.

26. The Act provides that “A charter school shall receive from the sponsoring school district, the State Aid allocation and any other state-appropriated revenue generated by its students. . . .” Further, the Act provides that “A charter school shall be eligible to receive any other aid, grants or revenues allowed to other schools.” Additionally, the Act provides that “A charter school, in addition to the money received from the state, may receive money from any other source.”

27. Defendant has refused to act to address the inequities in funding between traditional public schools and charter public schools.

28. Plainly, the Legislature intended for equalization of funding between public schools to assure equal educational opportunities. The Act clearly provides that charter schools are public schools. The Act also expressly states that charter schools are eligible to receive any other aid or revenues allowed to other schools.

29. Because of Defendant’s inaction, Plaintiff’s member schools continue to be funded in an inequitable manner in comparison to traditional public schools.

30. A declaration of the rights and obligations of the parties under the terms of the Code and Act is necessary so that public charter schools are lawfully and equitably funded for those Oklahoma students that are educated in a public charter school.

31. Pursuant to its powers under 12 O.S. §1651, et al., this Court should declare the rights of the parties, including, but not necessarily limited to, that it is the intent of the Oklahoma Legislature that funding between all public schools be equalized to assure equal educational

opportunities; that Defendant comply with the requirements in the Code to equalize, to the extent reasonably possible, the Local Revenue and State Revenue funding between traditional and charter public schools within the same tax base to assure equal educational opportunities for all Oklahoma students regardless of the type of public school they attend; and that the Oklahoma public charter schools represented by Plaintiff be provided their proportional share of Local Revenue and State Revenue funding sources, as necessary, to assure equal educational opportunities for all Oklahoma students attending a public school so that there is a reasonable equalization of funding between traditional public schools and public charter schools.

WHEREFORE, premises considered, Plaintiff prays this Court declare the Parties' rights and obligations under the law as set forth herein, and award Plaintiff its costs of this action, accrued and accruing, together with a reasonable attorney's fee, and such other relief as this Court may deem just and equitable.

SECOND CAUSE OF ACTION
(DECLARATORY RELIEF)

32. Plaintiffs hereby incorporate and adopt the allegations in Paragraphs 1 through 31 of the Petition.

33. Due to the sequence of events as set forth herein, an actual controversy has arisen concerning the rights and obligations of the Parties under the terms of the Act.

34. This Court has the authority to declare the rights and obligations of the parties based on the Code, pursuant to 12 O.S. §1651.

35. Plaintiff seeks a declaration of the rights and obligations of the Parties under the terms of the Code and Act. Specifically, Plaintiff asserts that Defendant should consider a public charter school as a school district for purposes of funding. As a school district, a public charter

school would be eligible to receive its proportionate share of Local Revenue and State Revenue that it is not currently receiving.

36. The Act as adopted in 1999 provided in Section 3-142 “for purposes of funding, *a charter school shall be considered a site within the local school district in which the charter school is located* and the student membership of the charter school shall be included in the average daily membership of the local school district.” 70 O.S. §3-142(A).

37. Whereas, Section 3-142(C) of the Act, as amended to address charter schools sponsored by higher education institutions, provides that “*A charter school sponsored by...a higher education institution shall be considered a local education agency for purposes of funding.*”⁹ As such, certain charter school members are undoubtedly their own “school district” for the purpose of funding.

38. Defendant’s interpretation of the law is based on the original 1999 version of the Act, which only authorized charter schools to be sponsored by local school districts.

39. As stated above, the Oklahoma Legislature amended the Act and authorized institutions of higher education as well as other entities to sponsor charter schools and for such charter schools to be considered a “local education agency” for purposes of funding, which is synonymous with a charter school being a school district for funding purposes.

40. Further, the Act was recently amended to allow for the creation of a “conversion school.” 70 O.S. §3-132(E) provides that a conversion school is afforded all the flexibilities of a charter school. Like a charter school sponsored by a local school district, a conversion school is also considered a site within the school district. Further, a school’s funding is not affected by the conversion of the school.

⁹ The term “local education agency” is synonymous with the term “school district.”

41. The plain language of the Act provides that charter schools not sponsored by a local school district are a local education agency (e.g., a school district). And, the plain language of the Act provides that a conversion school, which is essentially a charter school, will continue to receive the same funding before it was converted, which includes the Local Revenue and State Revenue that Plaintiff seeks in this lawsuit.

42. To ensure equitable funding between charter schools as well as conversion schools, the Court should interpret the Code in its totality and determine that for funding purposes, a public charter school should be considered a school district.

43. 70 O.S. §1-117 provides, “The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year” A charter school, like a traditional public school, has a general fund. The Code continues by providing, “All monies derived from state-dedicated revenue, state-appropriated revenue unless otherwise provided by law, and county sources shall be placed in the general fund provided for by this section.”

44. The Legislature established a process for “other state-appropriated revenues generated by its students” to be distributed to schools. 70 O.S. § 4-104 provides that the county clerk shall obtain from the Oklahoma Department of Education and furnish to the county assessor, a current description of the boundary of each school district or part of a district in the county and notify the Oklahoma Tax Commission, the county assessor and county treasurer of the county of all changes in the boundaries.

45. A charter school would receive its proportionate share of State Revenue that it is currently not receiving if Defendant would ensure that charter schools were included on the list of school districts along with their respective boundaries, that were sent to the county assessor

offices in Oklahoma and provide notice to the Oklahoma Tax Commission, the county assessor and the county treasurer of any changes in the boundaries.

46. Pursuant to the oversight of Defendant, the Oklahoma State Department of Education provides a list of school districts for each county setting forth the average daily attendance, which is used in the apportionment and distribution of county 4-mill, school land, gross production, and motor vehicle revenues.¹⁰ Defendant should include charter schools on this list so that they may receive their apportionment of said revenue sources.

47. The Court should interpret the Code and Act to ensure a consistent treatment for funding purposes between charter schools and traditional public schools within the same tax base and charter schools and conversion schools.

48. Defendant is interpreting the Act to prohibit charter schools from receiving any other source of funds except for State Aid, regardless of the sponsoring entity.

49. Defendant's interpretation of the Code and Act are contrary to the intent of the Oklahoma Constitution and the law concerning equitable funding between Oklahoma public schools.

50. Under Defendant's interpretation of the law, Defendant is treating public schools differently from a funding perspective. As a result, Defendant's interpretation of the law requires Plaintiff to provide equitable educational opportunities to its students with less financial resources than traditional public schools.

51. A declaration of the rights and obligations of the Parties under the terms of the Act is necessary so that Plaintiff's charter school members may receive equitable funding as a public-school district in Oklahoma.

¹⁰ See Oklahoma Department of Education Certified Daily Attendance for apportionment of proceeds, pp. 10, 14, attached as Exhibit "C."

52. In consideration of the above and foregoing, the Court should declare that public charter schools be treated like school districts within the same tax base for funding purposes to assure the equitable funding of public schools.

WHEREFORE, premises considered, Plaintiff prays this Court declares the Parties' rights and obligations under the Act, and award Plaintiff the costs of this action, accrued and accruing, together with a reasonable attorney's fee, and such other relief as this Court may deem just and equitable.

THIRD CAUSE OF ACTION
(WRIT OF MANDAMUS)

53. Plaintiff hereby incorporates and adopts the allegations in Paragraphs 1 through 52 of the Petition.

54. As set forth herein, Defendant has refused to perform certain acts required by law.

55. Pursuant to 12 O.S. §1451, this Court has the authority to issue a writ of mandamus, compelling Defendant's performance of certain acts which the law requires.

56. Under the express language of the Act, Defendant is **to assure equal educational opportunity by providing for as large a measure of equalization as possible among** public schools for funding purposes.

57. Defendant is **required** to act to address inequities in funding between traditional public schools and charter public schools.

58. Defendant's statutory duty is founded upon the Legislature's constitutional obligation to the citizens of Oklahoma to create a system of public education and to provide for the equitable funding of these schools.

59. Having complied with all the requirements to be a charter school, Plaintiff's members should receive funding equitable to traditional public schools from Local Revenue and State Revenue sources.

60. Defendant should have taken the ministerial acts to assure equal educational opportunities for all of Oklahoma's children based on an equitable allocation of funds.

61. Defendant has refused to address inequities in funding between public schools.

62. With its refusal, Defendant has thereby failed to assure equal educational opportunities for students attending public charter schools in comparison to traditional public schools. Because of Defendant's inactions, Plaintiff's school members have been prohibited from receiving the public funds that they are entitled to pursuant to the Oklahoma Constitution and the Code, which thereby deprives the parents and students that have chosen a public charter school from equal educational opportunities derived from an equitable allocation of public funds.

63. The Code requires Defendant to allocate and remit funds to public schools commencing in August such that an Emergency Writ of Mandamus is the only appropriate legal remedy to cure the severe financial situation facing Oklahoma's charter schools.

WHEREFORE, Plaintiff prays this Court issue a writ mandating that Defendant ensure that Local Revenue and State Revenue is allocated to public charter schools in a manner that it is equitable on a per student basis within the same tax base; that Defendant take the reasonable administrative actions, to include, but not necessarily limited to, interpreting the Code to assure equitable funding, providing notice to county assessors, the Oklahoma Tax Commission and any other entity as necessary to ensure that charter schools receive equitable funding within the same tax base, affirming that charter schools are school districts for funding purposes, and award Plaintiff costs, reasonable attorney's fee, and other relief as Court deems just and equitable.

Respectfully Submitted,



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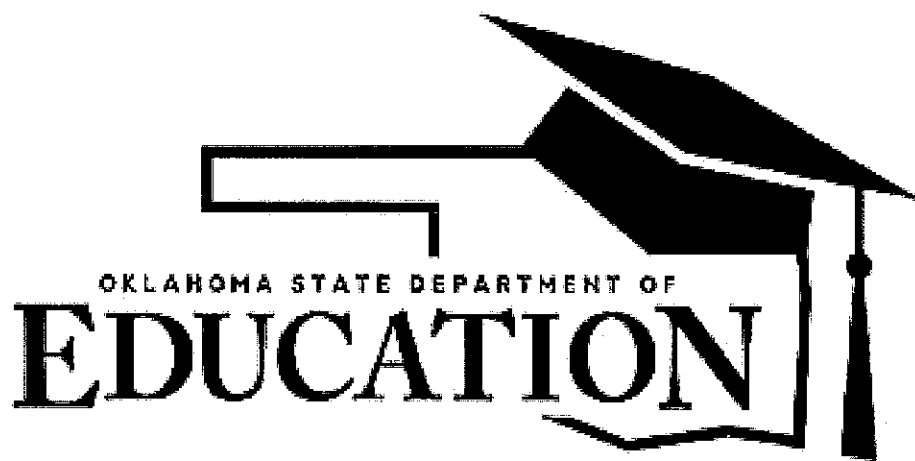
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EXHIBIT “A”

OKLAHOMA SCHOOL FINANCE

Technical Assistance Document



SOURCES OF REVENUE STATE AID FORMULA PENALTIES/ADJUSTMENTS

**FINANCIAL SERVICES DIVISION
Revised
February 2016**

PREFACE

Pursuant to the Oklahoma statutes and State Board of Education regulations, certain individuals are appointed or designated by the local board of education to be responsible for proper receipting and disbursement of public funds within the public school districts in Oklahoma. Periodically, statutory provisions or board regulations are amended to meet current financial or administrative situations.

This Technical Assistance Document for School finance should be utilized to complement the statutes and regulations. It is presented in an easy-to-use format using a combination of actual statutory/regulatory provisions and an easy-to-understand narrative.

The document provides an overview of revenues for local school districts and provides an explanation of the various sources. Typically, the State Aid Formula is the prominent source of funding for the average school district. The formula with its weighted components is explained in detail.

Various penalties/adjustments that affect school district funding are outlined and defined to allow school district personnel to monitor the local district's compliance with statutory provisions or board regulations. Policies/procedures governing school finance are also presented in an understandable manner.

Members of the local board of education, superintendents, business office personnel, budget makers, independent auditors, and others who have the responsibility for school district funds, preparation of school district budgets, and the administration of local school districts should become familiar with this Technical Assistance Document for School Finance – February 2016.

SECTION I

**SOURCES OF REVENUE
for
OKLAHOMA SCHOOL DISTRICTS**

CHART NO. 1
Revenues—State Totals

This chart reflects state totals for collections from the various sources for General Fund revenue and the amount collected by source among the common schools of Oklahoma for the 2014-15 fiscal year as reported by the Oklahoma Cost Accounting System. State totals for Building Fund and Sinking Fund collections are also included.

LOCAL AND COUNTY SOURCES	\$	AMOUNT	PERCENT (%) OF TOTAL
35-mill Ad Valorem Tax	\$	1,079,562,315	
County 4-mill	\$	122,282,653	
County Apportionment	\$	22,559,470	
Resale Property Fund	\$	2,600,065	
Miscellaneous	\$	87,250,141	
Total Local and County	\$	1,314,254,644	28.37%
 STATE SOURCES (Dedicated and Appropriated)			
Gross Production Tax	\$	83,877,100	
Motor Vehicle Collections	\$	261,393,321	
Rural Electrification Association Cooperative Tax	\$	42,070,495	
State School Land Earnings	\$	97,758,951	
State Aid Allocations	\$	1,870,696,309	
Driver Education	\$	900,000	
Vehicle Tax Stamp	\$	1,167,904	
Farm Implement Tax Stamp	\$	236,879	
Other Dedicated Revenue	\$	380,191	
Flexible Benefit Allowance	\$	375,799,305	
Alternative and At-Risk Education	\$	10,678,605	
Instructional, Cooperative and Tech. Educ. (I.C.T.E.)	\$	26,149	
Arts-in-Education	\$	0	
State Categorical	\$	57,610,154	
Special Programs	\$	1,047,827	
Other State Sources	\$	16,770,299	
Child Nutrition Programs	\$	823,487	
Career-Technology Programs	\$	19,559,047	
Total State	\$	2,840,796,023	61.33 %
 FEDERAL SOURCES			
Capital Outlay	\$	67,886,991	
Disadvantaged Students	\$	187,511,478	
Individuals with Disabilities	\$	132,230,522	
Minority	\$	13,683,276	
Operations	\$	7,834,540	
Other Federal Sources	\$	20,484,555	
Child Nutrition Programs	\$	41,121,960	
Federal Vocational Education	\$	5,939,104	
Total Federal	\$	476,692,426	10.29 %
GENERAL FUND TOTAL	\$	4,631,743,093	100.00%
Building Fund Total	\$	195,090,349	
Sinking Fund Total	\$	589,864,299	
GRAND TOTAL	\$	5,243,100,688	

LOCAL SOURCES OF REVENUE FOR SCHOOL DISTRICTS

The principal sources of local revenue are as follows:

- General Fund Levies
- Building Fund Levy
- County 4-mill Levy
- Sinking Fund Levy
- County Apportionment
- Other Local Miscellaneous Revenues

The Ad Valorem Tax Levy

The property tax (ad valorem tax) is the traditional source of local revenue for schools throughout the United States. In Oklahoma, this tax is levied in mills (1 mill is 1/1000 of a dollar or .001) against real, personal and public service property. Ten mills equal one penny. Stated another way, a mill is a tax of one dollar per thousand dollars of property valuation subject to taxation.

Real property is the land itself and all rights and privileges that add value to the property, such as irrigation, mines, minerals, quarries, and trees on or under the same, and all building, structures, and improvements of any kind. Excluded are machinery and fixtures, which are defined as personal property. Property owners receive a tax exemption of \$1,000 if the property is claimed as a homestead. **Personal property** includes all goods, chattels and effects; all improvements made by others upon lands; all stock of nurserymen; all horses, cattle, mules, sheep, swine, goats, and other livestock; all household furniture, and personal libraries; wagons, vehicles, or carriages; machinery and materials used by manufacturers and all manufactured articles; all goods and capital used in merchandising; all abstractors' books and records; all agriculture implements and machinery; all tanks and containers used to hold or store oil or any of its by-products; all gas, oil, water or other pipelines; telephone or telegraph lines, railroad tracks, oil and petroleum products; and all other property having an actual, constructive or taxable situs in this state and not included within the definition of real property. **Public service property** is that property used to provide services, usually utility services, for the public in general. This includes oil and gas pipelines, generating plants for electricity, railroads and other such utilities.

Taxes are not levied on the full value of properties. The Constitution limits taxation to 35 percent of the fair cash value of the property. Fair cash value is the value and price at which a willing buyer would purchase property and a willing seller would sell property, if both parties are knowledgeable about the property and its uses, and if neither party is under any undue pressure to buy or sell. Some percentage of full value is established which is called an assessment ratio. This percentage, when applied to the fair cash value, determines the assessed value at which property will be taxed. Real and personal property are assessed by a county official, the county assessor. Public service property is assessed by the state. The State Board of Equalization, with recommendations from the Oklahoma Tax Commission, Ad Valorem Division, orders equalization of locally assessed property when counties are not in compliance and ultimately approves all property value assessment, including public service property. The ratio used for public service property is 22.85 percent (22.85%), which is higher than the ratio that is used at the local level. Chart No. 2 (page 5) summarizes the various property classifications and school tax levies.

Separate Tax Levies

There are seven different ad valorem tax levies that are used in Oklahoma for the support of the public schools at the local level. The state Constitution provides for each levy, which in one way or another is constrained by the constitutional provisions. Three of the seven require direct authorization by a majority of electors in the school district at the annual school election. Chart No. 3 (page 6) illustrates the constitutional levies for taxing jurisdictions in Oklahoma.

Each levy is listed below with an explanation of the specific provisions of each:

General Fund Levies

MILLAGE LEVY

AUTHORITY

**Certification of Need
15 mills**

Resolution by Board of Education

Each board of education in Oklahoma is authorized to levy up to 15 mills (plus increased millage because of personal property tax adjustment) on the property in the district based on certification of need for the financial support of the schools. **School districts should be aware that when this millage is increased, the higher millage rate will be used when calculating the amount of adjusted valuation that will be used as a chargeable in the Foundation Aid portion of the State Aid formula (70 O.S. § 18-200.1).** The board is required to file a "Preliminary Estimate of Needs" that is published in a local newspaper no later than December 31 specifying a proposed budget for the coming year that demonstrates the need for the levy. The election for such levies and board member elections occur in school districts annually.

**County Levy
5 mills (minimum)**

County Excise Board

There is a 15-mill county levy over which the county excise board has jurisdiction. The law requires that at least 5 mills of that 15 must be allocated to the schools. For all practical purposes, the other 10 mills are allotted to the support of county government, but technically, the law would allow the excise board to allocate a portion of the 10 mills to municipalities and/or school districts.

**Emergency Levy
5 mills (maximum)**

**Majority of voters in
annual school election**

This levy was an amendment to the Constitution. Originally, criteria constituting an emergency had to be met in order for a school district to ask for approval. Those emergency criteria were abandoned many years ago, and it is now a routine supporting levy for every school district in the state.

**Local Support Levy
10 mills (maximum)**

**Majority of voters in
annual school election**

This levy was another amendment to the Constitution of the state. As in the case of the emergency levy, it has become a routine tax issue that every district in the state levies every year.

These four levies add up to a total of 35 mills (plus increased millage because of personal property tax adjustment) for the General Fund. The system has evolved to the point that these millage levies are not really optional. They are also interrelated with state aid to the point that no district, even one with considerable property wealth, can afford not to levy the maximum. In effect, there is no constitutionally permissible way for districts, even by approval of voters, to raise additional ad valorem levies to support the general operation of the schools.

Building Fund Levy

**Building Fund Levy
5 mills (maximum)**

**Majority of voters in
annual school election**

The Constitution provides that each school district may levy up to 5 mills for the purpose of erecting, remodeling, and repairing school buildings, or for purchasing furniture. In the early history of the state, it was envisioned that the 5 mills might be sufficient to provide the money necessary for building facilities for the many school districts. However, it became unrealistic for most districts a long time ago.

Through various legal interpretations, the use of money in the Building Fund levy has been liberalized so that it can be used not only for maintenance, but also for the purchase of equipment. In some cases, it is used even for operational expenses. The Attorney General has ruled that payment of property and casualty insurance can be made from this fund.

County 4-mill Levy

4-mill Countywide Levy

Constitutional

During the days of the so-called "separate" schools in Oklahoma, this levy was provided as a means of raising money to support those schools. When desegregation was implemented in Oklahoma in the mid-fifties, this 4-mill levy became a countywide source to be divided among the school districts within the county. This is the only school support levy that is countywide and is divided among the school districts in each county on the basis of each district's average daily attendance. In some counties, this contributes to a much more equal distribution of at least these 4 mills of the money derived from a single piece of valuable industrial or public service property.

Sinking Fund Levy

Sinking Fund Levy

**Through bond issue election
with 60 percent (60%) majority
vote and judgments against
the district**

Each school district in Oklahoma is authorized to borrow money up to an amount that does not exceed 10 percent of its total assessed valuation. Money is borrowed through the issuance of bonds after the bond issue has been approved by the voters. **The issue does not carry unless 60 percent of those voting in the election vote "yes."**

A Sinking Fund levy is determined following the approval of the bond issue to yield enough money to pay the principal and the interest on the bond issue. In other words, the number of mills levied will vary from district to district in terms of the size of the bond issue, the term of the bonds (how long until they are paid off), and the interest rate. Many districts have no Sinking Fund levy, and others have levies exceeding 30 mills. Additionally, Sinking Fund levies may be ordered by the court to fund debts of the school district when the district has unlawfully expended beyond its appropriation.

County Apportionment and Other Local Miscellaneous Revenues

There is a county apportionment that comes from revenue from a mortgage tax in each county. It is distributed among the school districts on an average daily attendance basis. Other miscellaneous revenues, such as interest income, gifts, student fees, the sale of property, transfer fees, tuition, rental, and refunds are collected locally.

CHART NO. 2

Summary of Ad Valorem Property Classifications and Tax Levies for School Districts

Ad Valorem Property includes these classifications:

- I. Real Property
 - A. Residential
 - B. Commercial/Industrial
 - C. Agricultural
- II. Personal Property**
- III. Public Service Property

Ad Valorem Tax Levies for School Purposes

General Fund:

15-mill Levy	15 mills**	Certification of Need
County 4-mill Levy	4 mills	Constitutional
County 15-mill Levy	5 mills	Constitutional
Emergency Levy	5 mills	Majority Vote
Local Support Levy	10 mills	Majority Vote
General Fund	= 39 mills	

Building Fund: 5 mills Majority Vote

Sinking Fund: As voted for Bond Issues
and levied for Judgments

** Counties who have done away with their individual personal property tax have been allowed to raise their 15-mill Levy based on a formula in Article X, Section 8A, Paragraph (b) of the Constitution.

CHART NO. 3

Ad Valorem Levies by Jurisdiction

Constitutional Authority	Levy by Jurisdictional Category	Current Mill Levy Limitation
	<u>School Districts</u>	
Art. X Sec. 9(a)	15-mill County Levy	5
Art. X Sec. 9 (b)	County 4-mill Levy	4
Art. X Sec. 9(c)	School District Levy (Board Certified).....	15+
Art. X Sec. 9 (d)	Emergency Levy.....	5
Art. X Sec. 9(d-1)	Local Support Levy.....	10
Art. X Sec. 10	Building Fund Levy.....	5
Art. X Sec. 26, 28	Sinking Fund Levy.....	10% NAV*
	<u>County Government</u>	
Art. X Sec. 9(a)	15-mill County Levy	10
Art. X Sec. 9A	Health Department Levy	2.5
Art. X Sec. 10	Building Fund Levy.....	5
Art. X Sec. 35	Industry Development Incentive Bond Levy	5
Art. X Sec. 26, 28	Sinking Fund Levy.....	10% NAV*
	<u>Municipal Government</u>	
Art. X Sec. 10	Building Fund Levy.....	5
Art. X Sec. 35	Industry Development Incentive Bond Levy	5
Art. X Sec. 26, 27, 28	Sinking Fund Levy.....	10% NAV*
	<u>Special Districts</u>	
Art. X Sec. 9B (A)	Career Tech/Community College School Levy	5
Art. X Sec. 9B (B)	Career Tech Local Incentive Levy.....	5
Art. X Sec. 10	Career Tech Building Fund Levy	5
Art. X Sec. 9B (C)	Career Tech Sinking Fund Levy	5% NAV*
Art. X Sec. 10A	County and City-County Library Fund Levy.....	1-4
Art. X Sec. 9C (A)	Emergency Medical Service District Levy	3
Art. X Sec. 9C (D)	Emergency Medical Service District Sinking Fund Levy	3
Art. X Sec. 9D (A)	Solid Waste Management District Levy	3
Art. X Sec. 9D (G)	Solid Waste Management District Sinking Fund Levy	3
Art. X Sec. 7 ¹	Fire Protection District Levy	7
Art. X Sec. 7, 26	Fire Protection District Sinking Fund Levy.....	10% NAV*
Art. X Sec. 7 ²	Sewer Improvement District Levy	10
Art. X Sec. 7, 26	Sewer Improvement District Sinking Fund Levy (On real property only) ³	10% NAV*
Art. X Sec. 7 ⁴	Rural Road Improvement District Levy	3
Art. X Sec. 7	Rural Road Improvement District Sinking Fund Levy	5

¹ See also 19 O.S., Sec. 901.1 et seq.

² See also 19 O.S., Sec. 871 et seq.

³ Tax base limitation also applies to jurisdictional general fund.

⁴ See also 19 O.S., Sec. 902.1 et seq.

* NAV: Net assessed valuation

STATE SOURCES OF REVENUE FOR SCHOOL DISTRICTS

Most school districts in Oklahoma receive more money from the state for the support of their schools than from any other source. However, the money comes in a number of different ways.

The two major categories of state money are the monies that come from dedicated revenues and those that come from appropriations by the Legislature. In the case of the former, from time to time during the years since the state came into existence, certain portions of certain taxes or other revenue sources have been earmarked for use by the schools. These provisions have been incorporated in the statutes, and there is usually little or no discussion about them each year as the Legislature meets. However, use of these earmarked taxes occurs when the state aid formula is calculated for state appropriation purposes.

The second category, the money that is received by the schools from appropriations by the Legislature, is the largest single revenue source for almost all public schools in Oklahoma. Appropriated revenue is debated each time the Legislature meets. The debate centers not only on how much money will be provided, but on how the money will be distributed among school districts. The common school appropriation is by far the largest single appropriation that the Legislature makes each year. Since it affects every school district in the state, the concerns about how many dollars are spent and where the dollars go are universal and intense. Either directly or indirectly, almost every person in Oklahoma is affected by the decisions the Legislature makes about how much money is to be appropriated for the schools and how that money is to be distributed.

STATE-DEDICATED REVENUES

The principal sources of state-dedicated revenues are established in law and are very rarely changed by the legislature. These revenue sources are:

- Gross Production Tax
- Motor Vehicle Collections
- Rural Electrification Association (R.E.A.) Tax
- State School Land Earnings

Gross Production Tax

Since Oklahoma is an energy state, a major source of tax revenue has been the tax on oil, gas and other minerals as they are produced. This tax is called gross production tax. A portion of the tax generated from production in each county is allocated back to the county for distribution on an average daily attendance basis among the county's independent school districts (68 O.S. § 1004). Since some counties have large amounts of production and others very little, there is substantial variation in the revenues received by school districts from the portion of the gross production tax that is dedicated to the public schools.

Motor Vehicle Collections

Revenues generated by all motor vehicle taxes and fees now go into one fund at the state level and are apportioned to the recipients, including schools, from that fund. The money for schools is remitted to the respective county and independent treasurers, but the amount of money received depends on the allocations from the state to the respective school districts--not on the sales of tags in the respective counties. Effective October 1, 2000, and approved by a popular vote of the people, registration fees for car tags were significantly reduced and a new fee schedule went into effect. The most expensive car tag for Oklahoma residents is \$91, excluding related fees; however, those purchasing used vehicles now pay a higher excise tax fee than under the former schedule. Under the updated fee schedule, funds collected for schools should remain constant with no adverse effect to school funding.

The percentage that comes to the schools is 36.2 percent (36.2%) of this total state fund (47 O.S. § 1104 B [1] [c]). There is also a provision in the law, which states that all school districts receive the same amount of money per month as they did in the same month of the previous year. In effect, it is a guarantee provision of these collections. Money collected above what is necessary to meet the monthly guarantee provision will be distributed statewide on the basis of average daily attendance. If the monies fall below the monthly guarantee, all school districts are reduced proportionately.

A separate allocation of money to schools for boat and motor fees and for manufactured (mobile) homes no longer exists. They are combined with the other vehicle fees and registrations, which also include those for motorcycles, recreational vehicles, ambulances, and travel trailers.

A separate statute for manufactured homes requires that such homes be initially registered for one year with subsequent placement on the ad valorem tax rolls as either real or personal property.

Rural Electrification Association Cooperative Tax
(R.E.A. Tax)

A tax is levied on rural electric cooperatives in accordance to property valuation and distributed in proportion to the number of miles of transmission lines within each district served. Such money is considered in lieu of property tax and goes to the schools in the respective counties.

School Land Earnings

When Oklahoma came into the union, a substantial amount of federal lands were granted to Oklahoma from the federal government. The federal requirement was that the revenue from those lands must be used for the benefit of the public schools. The land is administered by the Commissioners of the Land Office and the revenue derived from it, whether it be interest or rent, for example, is distributed to school districts across the state on the basis of average daily attendance. The money derived from the selling of this property must go into what is called the "Permanent School Fund." Only interest from the investment of that money can be distributed to the schools. The principal must be permanently maintained.

**2015-2016 "STATE AID" IN THE BANK
(Foundation, Salary Incentive and Transportation Aid)
Electronic Funds Transfer Dates**

JULY 2015 *						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST 2015						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY 2016						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

SEPTEMBER 2015						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MARCH 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

OCTOBER 2015						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

NOVEMBER 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2016						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

DECEMBER 2015						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2016						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

* No scheduled State Aid payments in July

**Tentative Payment Schedule
Foundation and Salary Incentive Aid (State Aid)**

<u>Month</u>	<u>Percentage</u>	<u>Accumulated Percentage</u>	<u>Month</u>	<u>Percentage</u>	<u>Accumulated Percentage</u>
July	0%	0%	January	9%	54%
August	8%	8%	February	9%	63%
September	10%	18%	March	9%	72%
October	9%	27%	April	9%	81%
November	9%	36%	May	10%	91%
December	9%	45%	June	9%	100%

To calculate the state aid payment each month, multiply the accumulated percentage (see chart above) by the most recent allocation, then subtract the amount paid to date. The result is the amount of payment for any given month.

Example: The accumulated percentage for September's state aid is 18 percent (18%); (August 8% + September 10%). Multiply your district's most recent allocation x 18%, subtract the amount already paid to date, and the result will be the payment amount for September.

EXHIBIT “B”

— 2013-2014 —

ANNUAL REPORT

STATISTICAL REPORT *on* OKLAHOMA SCHOOLS
and the STATE DEPARTMENT *of* EDUCATION



OKLAHOMA STATE
DEPARTMENT *of* EDUCATION

COUNTY: 55 OKLAHOMA

**SCHOOL DISTRICT NET VALUATIONS
USED IN 2014-2015 ESTIMATE OF NEEDS
AS CERTIFIED TO STATE BOARD OF EQUALIZATION**

DIST NO	DISTRICT NAME	VALUE OF REAL PROPERTY	VALUE OF PERSONAL PROPERTY	VALUE OF PUBLIC SERVICES	TOTAL OF VALUATION	VAL PER CAP RAW ADA	LEVIES			GENERAL FUND EXPENDITURE JUNE 30, 2014	GEN. FUND BALANCE JULY 1, 2014
							GEN. FUND	BLDG FUND	SINK FUND		
C029	OAKDALE	73,692,782	7,526,035	1,420,824	82,639,641	134,849	36.67	5.24	20.87	3,820,477	429,271
C074	CRUTCHO	5,490,519	7,395,864	2,901,553	15,787,936	46,285	35.54	5.08	18.40	2,533,201	287,750
I001	PUTNAM CITY	774,183,402	137,499,145	23,740,782	935,423,329	51,357	36.46	5.21	20.45	123,749,976	14,569,373
I003	LUTHER	30,978,625	3,512,758	48,008,829	82,500,212	92,921	36.54	5.22	14.72	5,618,134	639,586
I004	CHOCTAW-NICOMA PARK	178,624,601	4,909,046	7,606,052	191,139,699	36,782	36.91	5.27	34.00	44,081,038	2,082,199
I006	DEER CREEK	286,469,845	13,792,935	11,150,016	311,412,796	64,065	36.89	5.27	35.15	24,981,229	2,992,666
I007	HARRAH	48,570,384	4,301,377	21,894,336	74,766,097	37,585	35.89	5.13	21.74	12,854,011	1,365,273
I009	JONES	29,912,865	2,658,624	2,382,892	34,954,381	32,398	36.63	5.23	30.70	6,979,005	377,937
I012	EDMOND	1,482,507,436	126,481,372	29,692,035	1,638,680,843	74,955	36.98	5.28	24.04	136,146,740	11,549,089
I037	MILLWOOD	25,264,452	14,250,680	1,429,174	40,944,306	41,909	35.84	5.12	13.74	6,712,606	109,137
I041	WESTERN HEIGHTS	143,093,158	167,121,470	16,416,806	326,631,434	93,817	35.27	5.04	23.25	27,368,152	1,439,729
I052	MIDWEST CITY-DEL CITY	383,249,909	84,016,778	21,191,513	488,458,200	35,812	36.14	5.16	29.02	86,705,681	7,658,896
I053	CROOKED OAK	21,271,472	27,262,616	8,042,072	56,576,160	53,466	35.07	5.01	35.79	9,010,592	1,848,824
I088	BETHANY	12,183,819	773,632	662,283	13,619,734	8,374	36.05	5.15	37.48	11,422,340	2,363,675
I089	OKLAHOMA CITY	1,486,387,764	319,139,225	133,421,652	1,938,948,641	51,234	35.96	5.14	18.26	313,801,257	16,752,665
	TOTAL	4,981,881,033	920,641,557	329,960,819	6,232,483,409	54,829	-	-	-	815,784,440	64,466,071

In addition to the levies shown, all schools receive another 4 mills.
(County 4 mill levy-article x-section 9-constitution of Oklahoma)
Includes all functions from OCAS expenditure data.

COUNTY: 55 OKLAHOMA

**STATISTICAL AND FINANCIAL INFORMATION
TOTAL REVENUE RECEIVED BY SCHOOL DISTRICT
2013-2014**

DIST NO	DISTRICT NAME	RAW ADA*	RAW ADM*	WGHT ADM**	LOCAL AND COUNTY	STATE REVENUES		FEDERAL	TOTAL NEW REVENUE RECEIVED	REVENUE PER CAP WGHT ADM
						STATE DEDICATED	STATE APPROPRIATED			
C029	OAKDALE	612.83	637.87	881.19	3,088,765	87,874	398,711	227,733	3,803,083	4,316
C074	CRUTCHO	341.10	361.18	633.02	646,763	47,042	1,486,366	512,347	2,692,517	4,253
I001	PUTNAM CITY	18,213.98	19,192.88	31,177.74	39,602,488	12,127,362	60,629,789	9,614,667	121,974,306	3,912
I003	LUTHER	887.85	940.27	1,387.23	2,925,946	678,225	1,472,112	487,902	5,564,185	4,011
I004	CHOCTAW-NICOMA PARK	5,196.58	5,507.25	8,217.39	8,943,044	3,656,698	17,690,196	2,196,561	32,486,500	3,953
I006	DEER CREEK	4,860.89	5,040.18	6,935.84	11,915,991	1,442,652	11,504,661	649,462	25,512,766	3,678
I007	HARRAH	1,989.25	2,118.71	3,252.20	3,268,738	1,447,938	7,074,236	1,163,840	12,954,752	3,983
I009	JONES	1,078.91	1,135.28	1,712.18	1,551,275	723,365	3,817,356	368,348	6,460,344	3,773
I012	EDMOND	21,862.31	22,979.98	33,535.97	63,646,951	10,357,301	46,620,365	6,451,062	127,075,679	3,789
I037	MILLWOOD	976.99	1,013.90	1,624.11	1,734,980	736,557	3,185,832	561,862	6,219,231	3,829
I041	WESTERN HEIGHTS	3,481.57	3,757.22	6,229.31	12,789,800	2,246,646	8,371,018	3,118,927	26,526,391	4,258
I052	MIDWEST CITY-DEL CITY	13,639.40	14,428.93	22,452.84	21,814,753	10,344,353	47,016,513	7,862,044	87,037,664	3,876
I053	CROOKED OAK	1,058.18	1,127.10	2,049.27	2,402,099	596,423	4,334,417	1,111,892	8,444,831	4,121
I088	BETHANY	1,626.45	1,683.73	2,942.83	1,047,314	731,056	8,449,132	944,500	11,172,001	3,796
I089	OKLAHOMA CITY	37,845.23	40,383.41	67,588.91	82,466,481	26,619,906	133,416,540	41,267,329	283,770,257	4,198
	TOTAL	113,671.52	120,307.89	190,620.03	257,845,387	71,843,398	355,467,245	76,538,475	761,694,505	3,996

State appropriated revenue for sponsoring district includes charter school flow through funds.

* Taken from final audit 2013-2014

** Used 2013-2014 State Aid Formula to calculate foundation & salary incentive aid

Revenue Per Capita is calculated by using the weighted ADM to better reflect the distribution of revenue by district

Remainder of information taken from school district Estimate of Needs and financial statement. Includes all Revenue Sources from OCAS.

COUNTY: 72 TULSA

**SCHOOL DISTRICT NET VALUATIONS
USED IN 2014-2015 ESTIMATE OF NEEDS
AS CERTIFIED TO STATE BOARD OF EQUALIZATION**

DIST NO	DISTRICT NAME	VALUE OF REAL PROPERTY	VALUE OF PERSONAL PROPERTY	VALUE OF PUBLIC SERVICES	TOTAL OF VALUATION	VAL. PER CAP RAW ADA	LEVIES			GENERAL FUND EXPENDITURE JUNE 30, 2014	GEN. FUND BALANCE JULY 1, 2014
							GEN. FUND	BLDG FUND	SINK FUND		
C015	KEYSTONE	11,600,829	905,475	1,370,379	13,876,683	45,104	36.05	5.15	0.00	2,309,853	336,685
I001	TULSA	1,712,885,241	422,031,605	130,046,196	2,264,963,042	61,732	36.05	5.15	27.79	301,233,763	21,330,976
I002	SAND SPRINGS	123,005,835	23,680,913	9,107,732	155,794,480	31,024	36.05	5.15	31.41	33,464,668	5,614,774
I003	BROKEN ARROW	658,515,724	77,554,379	32,953,314	769,023,417	44,839	36.40	5.20	29.50	106,843,874	14,412,752
I004	BIXBY	306,281,348	39,828,054	10,550,675	356,660,077	65,676	36.05	5.15	26.56	32,347,692	3,352,323
I005	JENKS	634,286,217	34,327,243	35,792,107	704,405,567	66,572	36.40	5.20	34.41	68,835,370	7,142,858
I006	COLLINSVILLE	67,197,360	2,715,542	2,209,256	72,122,158	28,688	36.40	5.20	24.41	15,844,380	371,905
I007	SKIATOOK	71,503,280	5,025,965	2,473,312	79,002,557	32,998	36.40	5.20	31.65	15,346,378	2,012,916
I008	SPERRY	22,595,539	1,706,215	3,987,271	28,289,025	25,245	36.05	5.15	22.53	7,357,375	2,470,595
I009	UNION	628,740,000	99,732,783	16,546,904	745,019,687	50,568	36.05	5.15	28.99	100,476,422	14,050,739
I010	BERRYHILL	20,621,494	6,693,865	11,599,241	38,914,600	31,601	36.05	5.15	26.83	7,195,060	791,719
I011	OWASSO	388,686,239	50,164,050	18,088,271	456,938,560	51,199	36.05	5.15	26.50	51,702,248	4,676,585
I013	GLENPOOL	60,124,268	5,569,927	6,102,892	71,797,087	29,797	36.05	5.15	29.69	15,764,347	1,796,246
I014	LIBERTY	12,921,305	849,251	958,821	14,729,377	27,164	37.10	5.30	22.26	4,142,500	313,089
	TOTAL	4,718,964,679	770,785,267	281,786,371	5,771,536,317	52,925	-	-	-	762,863,930	78,674,161

In addition to the levies shown, all schools receive another 4 mills.
(County 4 mill levy-article x-section 9-constitution of Oklahoma)
Includes all functions from OCAS expenditure data.

COUNTY: 72 TULSA

**STATISTICAL AND FINANCIAL INFORMATION
TOTAL REVENUE RECEIVED BY SCHOOL DISTRICT
2013-2014**

DIST NO	DISTRICT NAME	RAW ADA*	RAW ADM*	WGHT ADM**	LOCAL AND COUNTY	STATE REVENUES		FEDERAL	TOTAL NEW REVENUE RECEIVED	REVENUE PER CAP WGHT ADM
						STATE DEDICATED	STATE APPROPRIATED			
C015	KEYSTONE	307.66	326.37	560.21	590,966	164,528	1,233,208	312,376	2,301,079	4,108
I001	TULSA	36,690.45	39,700.48	67,379.20	107,289,785	26,128,919	124,309,507	37,153,270	294,881,480	4,376
I002	SAND SPRINGS	5,021.80	5,339.34	8,254.16	7,654,918	3,444,960	19,015,433	2,265,471	32,380,782	3,923
I003	BROKEN ARROW	17,150.76	18,125.98	26,997.90	32,394,191	9,071,291	54,708,954	6,133,489	102,307,925	3,789
I004	BIXBY	5,430.64	5,637.88	8,117.51	13,817,578	2,274,612	12,861,064	1,657,120	30,610,374	3,771
I005	JENKS	10,581.07	11,146.33	16,881.12	28,971,988	5,340,855	26,745,870	3,701,925	64,760,637	3,836
I006	COLLINSVILLE	2,514.03	2,621.25	3,759.66	3,486,735	1,376,491	8,864,596	1,576,893	15,304,714	4,071
I007	SKIATOOK	2,394.17	2,525.73	3,787.43	3,868,196	1,362,286	8,906,057	1,310,409	15,446,949	4,078
I008	SPERRY	1,120.60	1,192.81	1,839.55	1,367,184	1,551,041	3,994,775	665,867	7,578,866	4,120
I009	UNION	14,733.06	15,485.87	24,560.60	35,686,480	6,953,695	51,234,117	6,618,469	100,492,762	4,092
I010	BERRYHILL	1,231.43	1,287.36	1,790.94	1,868,983	583,546	4,069,720	573,262	7,095,510	3,962
I011	OWASSO	8,924.73	9,367.84	13,382.89	18,200,843	4,074,260	25,207,184	2,999,418	50,481,705	3,772
I013	GLENPOOL	2,409.58	2,553.60	3,887.91	3,235,159	1,225,239	9,552,456	1,141,267	15,154,122	3,898
I014	LIBERTY	542.24	569.50	885.55	738,405	415,588	2,119,016	581,847	3,854,856	4,353
	TOTAL	109,052.22	115,880.34	182,084.63	259,171,411	63,967,310	352,821,958	66,691,083	742,651,762	4,079

State appropriated revenue for sponsoring district includes charter school flow through funds.

* Taken from final audit 2013-2014

** Used 2013-2014 State Aid Formula to calculate foundation & salary incentive aid
Revenue Per Capita is calculated by using the weighted ADM to better reflect the distribution of revenue by district
Remainder of information taken from school district Estimate of Needs and financial statement. Includes all Revenue Sources from OCAS.

OKLAHOMA CHARTER SCHOOLS

**STATISTICAL AND FINANCIAL INFORMATION
TOTAL REVENUE RECEIVED BY SCHOOL DISTRICT
2013-2014**

DIST NO	DISTRICT NAME	RAW ADA*	RAW ADM*	WGHT ADM**	LOCAL AND COUNTY	STATE REVENUES		FEDERAL	TOTAL NEW REVENUE RECEIVED	REVENUE PER CAP WGHT ADM
						STATE DEDICATED	STATE APPROPRIATED			
E001	OKC: INDEPENDENCE MS	294.09	303.16	456.79	189,768	0	1,510,041	194,217	1,894,026	4,146
E002	OKC: SEEWORTH ACADEMY	398.29	457.88	854.72	221,538	0	3,319,357	2,159,407	5,700,301	6,669
E003	OKC: HUPFELDAW VILLAGE	314.82	326.86	522.98	278,439	0	1,718,185	397,420	2,394,044	4,578
E004	OKC: ASTEC CHARTERS	742.48	770.24	1,319.49	171,100	0	489,995	680,005	1,341,100	1,016
E004	TULSA: SCHL ARTS/SCI.	276.60	296.06	439.91	149,299	0	1,404,459	99,170	1,652,928	3,757
E005	KIPP TULSA ACADEMY PRE	301.46	316.34	481.98	316,685	0	141,053	423,482	881,220	1,828
E005	EPIC ONE VIRTUAL CHART	2,519.22	2,519.22	4,147.57	575	0	12,590,039	548,058	13,138,673	3,168
E005	OKC: DOVE SCIENCE ACAD	469.52	485.59	826.66	20,729	0	2,617,360	411,369	3,049,458	3,689
E006	LIGHTHOUSE ACADEMY	314.54	324.27	528.86	231,095	0	1,734,891	498,281	2,464,266	4,660
E007	OKC: SANTA FE SOUTH HS	507.53	534.42	919.89	76,510	0	3,115,456	486,548	3,678,513	3,999
E008	OKC: HARDING CHARTER	456.11	467.23	711.44	161,976	0	2,324,894	230,741	2,717,611	3,820
E010	OKC: HARDING FINE ARTS	327.21	343.78	523.97	1,915	0	1,705,840	177,397	1,885,153	3,598
E011	OKC: SANTA FE SOUTH MS	371.85	382.29	642.13	88,449	0	2,145,747	451,997	2,686,193	4,183
E012	OKC: KIPP REACH COLL.	264.54	277.85	398.85	443,923	0	1,320,841	338,172	2,102,936	5,272
E013	OKC: DOVE SCIENCE ES	288.00	298.86	479.15	20,398	0	1,561,328	189,703	1,771,428	3,697
E014	OKLAHOMA VIRTUAL ACADE	2,141.72	2,251.22	3,895.01	12,775	0	11,534,404	607,627	12,154,806	3,121
E016	OKC: HARPER ACADEMY	42.49	56.04	109.75	99	0	406,782	19,502	426,383	3,885
G001	SANTA FE SOUTH ES (CHA	466.23	475.83	812.28	26,747	0	2,792,028	676,819	3,495,594	4,303
G001	DEBORAH BROWN (CHARTER	239.72	251.26	414.39	5,099	0	1,290,356	257,264	1,552,718	3,747
G003	DISCOVERY SCHOOLS OF T	883.65	921.54	1,452.18	75,130	0	4,711,934	382,243	5,169,307	3,560
G003	ALEXIS RAINBOW (CHARTER	46.67	48.85	74.63	1,569	0	235,156	14,433	251,158	3,365
G004	SANKOFA MIDDLE SCHL (C	111.49	117.33	182.47	7,174	0	598,202	92,009	697,386	3,822
T001	CHEROKEE IMMERSION CHA	118.05	125.08	181.46	1,320,895	0	255,975	24,630	1,601,499	8,826
TOTAL		11,896.28	12,351.20	20,376.56	3,821,887	0	59,524,323	9,360,493	72,706,704	3,568

Revenue received from sponsoring district is listed under state appropriated column.

* Taken from final audit 2013-2014

** Used 2013-2014 State Aid Formula to calculate foundation & salary incentive aid

Revenue Per Capita is calculated by using the weighted ADM to better reflect the distribution of revenue by district

Remainder of information taken from school district Estimate of Needs and financial statement. Includes all Revenue Sources from OCAS.

EXHIBIT “C”

OKLAHOMA STATE DEPARTMENT OF EDUCATION

7/5/2017

2017 Full Year Certified Average Daily Attendance (ADA) For Apportionment Of The Proceeds Of:

County Four Mill Levy	O.C. Art. X, Sec. 9, (b)
School Land Earnings	70 O.S. § 615
Gross Production Tax	70 O.S. § 1004
Motor Vehicle Collections	70 O.S. § 1104

In compliance with the provisions of the Oklahoma Constitution and Pursuant to the Oklahoma Statutes, is the Certified Legal Average Daily Attendance (ADA) of the school districts for each County for the preceding year, to be used in the apportionment and distribution of the dedicated state local collections.

For The 2017 - 2018 School Year

X = Qualify for apportionment

County	District	2017 Certified ADA	County 4Mill	School Land	Gross Prod	Motor Vehicle
51 MUSKOGEE	I029 HILLDALE	1,750.92	X	X	X	X
51 MUSKOGEE	I046 BRAGGS	169.05	X	X	X	X
51 MUSKOGEE	I074 WARNER	765.83	X	X	X	X
51 MUSKOGEE	I088 PORUM	463.83	X	X	X	X
51 Total		12,269.59				
52 NOBLE	I001 PERRY	1,080.66	X	X	X	X
52 NOBLE	I002 BILLINGS	70.45	X	X	X	X
52 NOBLE	I004 FRONTIER	353.68	X	X	X	X
52 NOBLE	I006 MORRISON	578.09	X	X	X	X
52 Total		2,082.88				
53 NOWATA	I003 OKLAHOMA UNION	632.28	X	X	X	X
53 NOWATA	I040 NOWATA	833.36	X	X	X	X
53 NOWATA	I051 SOUTH COFFEYVILLE	243.24	X	X	X	X
53 Total		1,708.88				
54 OKFUSKEE	C029 BEARDEN	116.36	X	X		
54 OKFUSKEE	I002 MASON	260.67	X	X	X	X
54 OKFUSKEE	I014 PADEN	248.29	X	X	X	X
54 OKFUSKEE	I026 OKEMAH	785.76	X	X	X	X
54 OKFUSKEE	I031 WELEETKA	401.31	X	X	X	X
54 OKFUSKEE	I054 GRAHAM-DUSTIN	176.44	X	X	X	X
54 Total		1,988.83				
55 OKLAHOMA	C029 OAKDALE	629.51	X	X		
55 OKLAHOMA	C074 CRUTCHO	327.78	X	X		
55 OKLAHOMA	I001 PUTNAM CITY	18,192.80	X	X	X	X
55 OKLAHOMA	I003 LUTHER	737.85	X	X	X	X
55 OKLAHOMA	I004 CHOCTAW-NICOMA PARK	5,373.04	X	X	X	X
55 OKLAHOMA	I006 DEER CREEK	5,661.80	X	X	X	X
55 OKLAHOMA	I007 HARRAH	2,080.91	X	X	X	X
55 OKLAHOMA	I009 JONES	1,077.63	X	X	X	X
55 OKLAHOMA	I012 EDMOND	23,148.15	X	X	X	X
55 OKLAHOMA	I037 MILLWOOD	809.59	X	X	X	X
55 OKLAHOMA	I041 WESTERN HEIGHTS	3,223.52	X	X	X	X
55 OKLAHOMA	I052 MIDWEST CITY-DEL CITY	13,306.93	X	X	X	X
55 OKLAHOMA	I053 CROOKED OAK	1,115.16	X	X	X	X
55 OKLAHOMA	I088 BETHANY	1,642.04	X	X	X	X
55 OKLAHOMA	I089 OKLAHOMA CITY	43,587.89	X	X	X	X
55 Total		120,914.60				
56 OKMULGEE	C011 TWIN HILLS	340.38	X	X		
56 OKMULGEE	I001 OKMULGEE	1,355.70	X	X	X	X
56 OKMULGEE	I002 HENRYETTA	1,153.01	X	X	X	X

OKLAHOMA STATE DEPARTMENT OF EDUCATION

7/5/2017

2017 Full Year Certified Average Daily Attendance (ADA) For Apportionment Of The Proceeds Of:

County Four Mill Levy	O.C. Art. X, Sec. 9, (b)
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For The 2017 - 2018 School Year

X = Qualify for apportionment

County	District	2017 Certified ADA	County 4Mill	School Land	Gross Prod	Motor Vehicle
68	SEQUOYAH I002	VIAN 876.87	X	X	X	X
68	SEQUOYAH I003	MULDROW 1,394.77	X	X	X	X
68	SEQUOYAH I004	GANS 418.62	X	X	X	X
68	SEQUOYAH I005	ROLAND 927.81	X	X	X	X
68	SEQUOYAH I006	GORE 471.98	X	X	X	X
68	SEQUOYAH I007	CENTRAL 482.55	X	X	X	X
68	Total	7,744.91				
69	STEPHENS C082	GRANDVIEW 137.77	X	X		
69	STEPHENS I001	DUNCAN 3,308.86	X	X	X	X
69	STEPHENS I002	COMANCHE 982.78	X	X	X	X
69	STEPHENS I003	MARLOW 1,344.38	X	X	X	X
69	STEPHENS I015	VELMA-ALMA 434.68	X	X	X	X
69	STEPHENS I021	EMPIRE 513.26	X	X	X	X
69	STEPHENS I034	CENTRAL HIGH 377.67	X	X	X	X
69	STEPHENS I042	BRAY-DOYLE 331.30	X	X	X	X
69	Total	7,430.70				
70	TEXAS C009	OPTIMA 61.52	X	X		
70	TEXAS C080	STRAIGHT 35.17	X	X		
70	TEXAS I001	YARBROUGH 123.29	X	X	X	X
70	TEXAS I008	GUYMON 2,877.56	X	X	X	X
70	TEXAS I015	HARDESTY 91.33	X	X	X	X
70	TEXAS I023	HOOKER 639.41	X	X	X	X
70	TEXAS I053	TYRONE 222.45	X	X	X	X
70	TEXAS I060	GOODWELL 226.28	X	X	X	X
70	TEXAS I061	TEXHOMA 243.99	X	X	X	X
70	Total	4,521.00				
71	TILLMAN I008	TIPTON 265.42	X	X	X	X
71	TILLMAN I009	DAVIDSON 51.67	X	X	X	X
71	TILLMAN I158	FREDERICK 812.04	X	X	X	X
71	TILLMAN I249	GRANDFIELD 217.48	X	X	X	X
71	Total	1,346.61				
72	TULSA C015	KEYSTONE 307.20	X	X		
72	TULSA I001	TULSA 38,233.29	X	X	X	X
72	TULSA I002	SAND SPRINGS 4,846.64	X	X	X	X
72	TULSA I003	BROKEN ARROW 17,788.42	X	X	X	X
72	TULSA I004	BIXBY 5,891.22	X	X	X	X
72	TULSA I005	JENKS 11,324.24	X	X	X	X
72	TULSA I006	COLLINSVILLE 2,658.09	X	X	X	X
72	TULSA I007	SKIATOOK 2,375.07	X	X	X	X
72	TULSA I009	UNION 14,865.14	X	X	X	X