

Case No. 117,746

MAR 21 2019

**IN THE SUPREME COURT OF THE STATE OF OKLAHOMA**

**JOHN D. HADDEN**

~~CLERK~~  
INDEPENDENT SCHOOL DISTRICT No. 29, CLEVELAND COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 4, CLEVELAND COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 4, TULSA COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 5, TULSA COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 22, CANADIAN COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 9, TULSA COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 27, CANADIAN COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 3, TULSA COUNTY, OKLAHOMA;  
INDEPENDENT SCHOOL DISTRICT No. 69, CANADIAN COUNTY, OKLAHOMA; and  
INDEPENDENT SCHOOL DISTRICT No. 6, TULSA COUNTY, OKLAHOMA

Petitioners,

v.

HON. STEVE BURRAGE, HON. CLARK JOLLEY, AND  
HON. THOMAS E. KEMP, JR., IN THEIR OFFICIAL CAPACITIES AS OKLAHOMA TAX  
COMMISSIONERS; AND HON. CINDY H. TRUONG, IN HER OFFICIAL CAPACITY AS  
AN OKLAHOMA COUNTY DISTRICT COURT JUDGE,

Respondents.

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**PETITIONERS' SUPPLEMENTAL APPENDIX**

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**ORIGINAL ACTION**

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**Attorneys for Petitioners**

March 21, 2019

## PETITIONERS SUPPLEMENTAL APPENDIX

### INDEX:

**DOCUMENT No. I:** *Affidavit of Brenda R. Burkett, Chief Financial Officer of Norman Public Schools, dated March 21, 2019.*

**Statement of Relevancy:** Describes how the state aid formula corrects for any underpayments or overpayments of motor vehicle tax collections. Identifies and explains Real Parties in Interest's Document No. 2. Explains the documents in Real Parties in Interest's Supplemental Appendix and how they are incorrect and/or misleading.

**Synopsis:** Affirms that the motor vehicle tax collections for a school district in one year are, dollar-for-dollar, the amount deducted from that school district's state aid formula the following year. Explains that any underpayments to a school district of motor vehicle tax collections result in a dollar-for-dollar increase in the state aid formula for that school district in the following year. Also explains that any overpayments to a school district result in a dollar-for-dollar decrease in the state aid formula for that school district in the following year. Explains that the "gains" and "losses" in Real Parties in Interest's Document 2 are not gains or losses related to under/overpayments of motor vehicle tax collections, but instead are the normal result of the formula using the amount collected in the *prior* year. Explains how the "gains" and "losses" do not match the funds given and taken in the November 13 Order in the Judge Parrish Case and does not reflect the disruption that will occur to school districts' budgets if the Order is enforced.

**DOCUMENT No. II:** *Exhibit A to Affidavit to Brenda R. Burkett; Excel Spreadsheet using actual funding numbers for Sand Springs and numbers if Sand Springs had received increased motor vehicle tax collections.*

**Statement of Relevancy:** Shows that the motor vehicle chargeable used in state aid formula is the actual amount of motor vehicle taxes collected the prior fiscal year and how an increased allocation of the motor vehicle taxes collected using the hold harmless method would have resulted in a dollar-for-dollar reduction to Sand Springs' state aid formula.

**Synopsis:** The motor vehicle chargeable used in a year is the motor vehicle taxes actually collected in the prior year. Any increase in Sand Springs' receipt of motor vehicle tax collections would have resulted in a lowered state aid allocation the following year by the same amount.

**DOCUMENT No. III:** *Exhibit B to Affidavit of Brenda R. Burkett; Formula Data Sheets for Sand Springs for fiscal years 2015-2019, accessed from the Oklahoma Department of Education website.*

**Statement of Relevancy:** Shows where the motor vehicle chargeable in Sand Springs' state aid formula in RPI's Document 3 originates and helps show why Sand Springs' "losses" in RPI Document 2 are not actually losses.

**Synopsis:** Shows that Sand Springs' motor vehicle tax chargeables in the state aid formula were the motor vehicle taxes actually collected by Sand Springs' in the prior year.

**DOCUMENT No. IV:** *Exhibit C to Affidavit of Brenda R. Burkett; Formula Data Sheets for Norman for fiscal years 2015-2019, accessed from the Oklahoma Department of Education website.*

**Statement of Relevancy:** Shows where the motor vehicle chargeable in Norman's state aid formula in RPI's Document 3 originates and helps show why Norman's "gains" in RPI Document 2 are not actually gains.

**Synopsis:** Shows that Norman's motor vehicle tax chargeables in the state aid formula were the motor vehicle taxes actually collected by Norman in the prior year.

**PETITIONERS' SUPPLEMENTAL APPENDIX**

**DOCUMENT No. I: *Affidavit of Brenda R. Burkett, Chief Financial Officer of Norman Public Schools, dated March 21, 2019.***



IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

INDEPENDENT SCHOOL DISTRICT NO. )  
29, CLEVELAND COUNTY, OKLAHOMA, )  
*et al.*, )  
)  
Petitioners, )  
)  
v. ) Case No. 117,746  
)  
OKLAHOMA TAX COMMISSIONER, )  
STEVE BURRAGE, *et al.*, )  
)  
Respondents. )

**AFFIDAVIT OF BRENDA R. BURKETT**

**STATE OF OKLAHOMA** )  
)  
**COUNTY OF CLEVELAND** )

Brenda R. Burkett, being first duly sworn, upon oath states:

1. My name is Brenda R. Burkett. I am above 18 years of age, am knowledgeable of the matters contained in this affidavit, and am competent to testify.

2. I am a certified public accountant and the Chief Financial Officer of Independent School District No. 29, Cleveland County, Oklahoma (Norman Public Schools, referred to in my affidavit as "Norman"), a role I have served in for 22 years. I have 27 years of experience in Oklahoma public education finance and funding, including extensive experience with the state aid formula and funding under 70 O.S. § 18-200.1.

3. The amount of motor vehicle taxes a school district actually collects in a fiscal year is the amount deducted from that school district's state aid formula during the following fiscal year. As Exhibit A attached to this affidavit shows regarding Independent School District No. 2, Tulsa County, Oklahoma ("Sand Springs"), any underpayment of motor vehicle tax collections a school district incurs in a fiscal year results in a dollar-for-dollar increase in the

state aid formula for that school district in the next fiscal year. In like manner, any overpayment a school district receives in a fiscal year results in a dollar-for-dollar decrease in the state aid formula for that school district in the following fiscal year. The state aid motor vehicle formula applies to the parties to this matter. As a result of the application of the state aid formula, any incorrect payments of motor vehicle taxes at issue in the November 13 Order in the Judge Parrish Case (*Ind. Sch. Dist. No. 2, Tulsa County, Oklahoma v. Oklahoma Tax Commissioner, Steve Burrage*, Oklahoma County District Court, Case No. CV-2016-1249), whether overpayments or underpayments, were or will have been accounted for, and adjusted, in the state aid formula by the close of fiscal year 2019.

4. Exhibit A to this affidavit uses the actual funding numbers to show how the motor vehicle taxes collected in a fiscal year were used as a “chargeable,” or deduction, in the next fiscal year for Sand Springs. Exhibit A also shows that had Sand Springs collected more motor vehicle taxes during the times at issue in the Judge Parrish case, the increases would have resulted in a dollar-for-dollar reduction in its state aid formula funds the following year.

5. I have reviewed Document 2 of Real Parties in Interest’s Supplemental Appendix (“RPI’s Appendix”). The numbers represented as “gains” and “losses” do not reflect any actual gains or losses. Real Parties in Interest’s calculations and application of the state aid formula in this regard got off track because they wrongly determined the motor vehicle chargeables in the state aid formula for a fiscal year should be the same as the motor vehicle taxes collected in the *same* fiscal year. But the chargeable used in the state aid formula is actually the amount of motor vehicle taxes collected in the *previous* year. To put it another way, the motor vehicle tax “chargeable” in any given fiscal year will always be the same as the motor vehicle tax received by a school district in the *immediately preceding* fiscal year. The differences between motor

vehicle taxes collected in a year and the motor vehicle chargeables in the same fiscal year, which are labeled as “gains” and “losses” in RPI’s Appendix Document 2, will always exist unless by some strange coincidence a school district happens to receive exactly the same amount of funds in motor vehicle taxes in consecutive years.

6. The claimed “gains” and “losses” in Document 2 of RPI’s Appendix do not reflect the extent to which upholding the November 13 Order will affect school district budgets. Neither Norman nor any of the 146 school districts ordered to pay under the November 13 Order was a party to the Judge Parrish Case. I was not involved in the process used to develop the numbers in the November 13 Order and was not allowed any input. But I have compared those numbers with the “gains” and “losses” in Document 2 of RPI’s Appendix.

7. RPI’s Document 2 indicates Sand Springs had a “loss” of \$248,832 for fiscal year 2017 and \$31,680 for fiscal year 2018. Yet, allowing enforcement of the November 13 Order will result in Sand Springs receiving an additional \$465,832.09, which is \$185,320.09 more than the purported “losses” RPI’s Document 2 shows Sand Springs had during fiscal years 2017 and 2018, combined.

8. Similarly, RPI’s Document 2 indicates Norman had a “gain” of \$51,935 and \$312,059 in fiscal years 2017 and 2018, respectively. Yet, allowing enforcement of the November 13 Order will take \$1,155,863.33 from Norman, which is \$791,869.33 more than the purported “gain” RPI’s Document 2 shows Norman had during fiscal years 2017 and 2018, combined.

9. Document 3 of RPI’s Appendix does not show where the numbers used for motor vehicle chargeable came from. The pages included in Exhibit B attached to this affidavit, however, are true and correct copies of the Formula Data Sheets for fiscal years 2015-2019 for

Sand Springs, accessed from the Oklahoma Department of Education's website.<sup>1</sup> These Formula Data Sheets show that the motor vehicle chargeable for a year is the amount of motor vehicle taxes actually collected by Sand Springs in the previous year.

10. Document 4 of RPI's Appendix does not show where the numbers used for motor vehicle chargeable came from. The pages contained in Exhibit C attached to this affidavit, however, are true and correct copies of the Formula Data Sheets for fiscal years 2015-2019 for Norman, accessed from the Oklahoma Department of Education's website.<sup>2</sup> These Formula Data Sheets show that the motor vehicle chargeable is the amount of motor vehicle taxes actually collected by Norman in the previous year.

11. By the close of fiscal year 2019, the state aid formula will have fully offset any underpayment or overpayment at issue in the November 13 Order. On the other hand, enforcement of the November 13 Order will perpetuate underpayments and overpayments, and will result in disruptions of scores of school districts' budgets, not just during fiscal year 2019, but also in fiscal years 2020 and 2021.

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<sup>1</sup> Fiscal year 2015, page 513 at

<https://sde.ok.gov/sites/default/files/documents/files/FORMDATA%2006082015%20.pdf>

Fiscal year 2016, page 518 at

<https://sde.ok.gov/sites/default/files/documents/files/B17005W%20Formdata%2006132016.pdf>

Fiscal year 2017, page 514 at

<https://sde.ok.gov/sites/default/files/documents/files/B17005W%20Formdata%20061317.pdf>

Fiscal year 2018, page 510 at

<https://sde.ok.gov/sites/default/files/documents/files/FY18%20Adj.%20060818%20Formdata%20Sheets%20B17005W.pdf>

Fiscal year 2019, page 512 at

<https://sde.ok.gov/sites/default/files/documents/files/Formdata%20Sheets%20B17005W%2003082019.pdf>

<sup>2</sup> Fiscal year 2015, page 93 at

<https://sde.ok.gov/sites/default/files/documents/files/FORMDATA%2006082015%20.pdf>

Fiscal year 2016, page 93 at

<https://sde.ok.gov/sites/default/files/documents/files/B17005W%20Formdata%2006132016.pdf>

Fiscal year 2017, page 92 at

<https://sde.ok.gov/sites/default/files/documents/files/B17005W%20Formdata%20061317.pdf>

Fiscal year 2018, page 92 at

<https://sde.ok.gov/sites/default/files/documents/files/FY18%20Adj.%20060818%20Formdata%20Sheets%20B17005W.pdf>

Fiscal year 2019, page 92 at

<https://sde.ok.gov/sites/default/files/documents/files/Formdata%20Sheets%20B17005W%2003082019.pdf>

FURTHER AFFIANT SAYETH NOT.

Brenda R. Burkett, CPA  
Brenda Burkett

This Affidavit was acknowledged and sworn to before me on this 21 day of March, 2019.



Jill Eidson  
NOTARY PUBLIC

My Commission Expires:

3-19-23



Sand Springs  
Motor Vehicle and State Aid Collections

	Actual Motor Vehicle Allocation				If Motor Vehicle Had Been Allocated Using Hold Harmless Method (i.e. with a monthly floor, and excess or shortfall pro-rated)			
	FY16	FY17	FY18	FY19*	FY16	FY17	FY18	FY19*
WADM	8,246.88	8,199.37	8,179.40	8,098.11	8,246.88	8,199.37	8,179.40	8,098.11
Combined Factor Rate	3,034.60	3,005.60	3,032.20	3,422.04	3,034.60	3,005.60	3,032.20	3,422.04
Foundation and Salary Incentive Aid	25,025,982.05	24,644,026.47	24,801,576.68	27,712,056.34	25,025,982.05	24,644,026.47	24,801,576.68	27,712,056.34
Motor Vehicle Chargeable	(2,611,509.00)	(2,215,659.00)	(1,966,827.00)	(1,935,147.00)	(2,611,509.00)	(2,503,666.32)	(2,426,337.64)	(1,968,213.65)
Other Chargeables	(7,342,990.07)	(7,636,223.11)	(7,683,614.66)	(7,643,678.41)	(7,342,990.07)	(7,636,223.11)	(7,683,614.66)	(7,643,678.41)
Transportation Supplement	159,903.00	155,316.00	153,022.00	155,499.00	159,903.00	155,316.00	153,022.00	155,499.00
<b>Total State Aid</b>	<b>15,231,386.00</b>	<b>14,947,460.00</b>	<b>15,304,157.00</b>	<b>18,288,730.00</b>	<b>15,231,386.00</b>	<b>14,659,453.00</b>	<b>14,844,646.00</b>	<b>18,255,663.00</b>
Motor Vehicle Collections	2,215,659.00	1,966,827.00	1,935,147.00	1,935,147.00	2,503,666.32	2,426,337.64	1,968,213.65	1,935,147.00
State Aid + Motor Vehicle Collections Combined	17,447,045.00	16,914,287.00	17,239,304.00	20,223,877.00	17,735,052.32	17,085,790.64	16,812,859.65	20,190,810.00
Four-year Total		71,824,513.00				71,824,512.61		

Actual Allocation vs. Hold Harmless Allocation Method:

Increase in Motor Vehicle under Hold Harmless	288,007.32	459,510.64	33,066.65	0.00
Decrease in State Aid under Hold Harmless	0.00	(288,007.00)	(459,511.00)	(33,067.00)
<b>Total Annual Difference</b>	<b>(288,007.32)</b>	<b>(171,503.64)</b>	<b>426,444.35</b>	<b>33,067.00</b>
<b>Cumulative Total Difference</b>				<b>0.39</b>

\*Based on preliminary state aid allocation as of 8/10/18 and prior year collections of motor vehicle revenue.



**PETITIONERS' SUPPLEMENTAL APPENDIX**

**DOCUMENT No. III: *Exhibit B to Affidavit of Brenda R. Burkett; Formula Data Sheets for Sand Springs for fiscal years 2015-2019, accessed from the Oklahoma Department of Education website.***

COUNTY: TULSA NO. 72  
 DISTRICT: SAND SPRINGS NO. 1002

FOUNDATION AID:

	2013	2014	2015
WEIGHTED ADM	8,101.55	8,246.88*	8,214.60
ACTUAL VAL---	155,794,480	ADJUSTED VAL---	155,206,876
FOUNDATION VALUATION CHARGEABLES-----			2,489,852.47
FOUNDATION MILLS-----			.01605*
COUNTY 4 MILL LEVY---(COLL 2013-2014)-----			1,040,341
SCHOOL LAND EARNINGS-(COLL 2013-2014)-----			739,212
GROSS PRODUCTION----- (COLL 2013-2014)-----			6,530
MOTOR VEHICLE----- (COLL 2013-2014)-----			2,611,990
REA TAX----- (COLL 2013-2014)-----			75,930

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2014 REGULAR A.D.H.-----	3,665.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA-----	15,725,960
PREVIOUS BASIC FORMULA-----	15,648,835





OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA CENTER  
FORMULA DATA SHEET  
2015-2016  
FINAL ALLOCATION

COUNTY: TULSA  
DISTRICT: SAND SPRINGS

NO. 72  
NO. I002

FOUNDATION AID:

	2014	2015	2016
WEIGHTED ADM	8,246.88*	8,199.37	8,167.88
ACTUAL VAL...	158,826,284	ADJUSTED VAL...	158,230,968
FOUNDATION VALUATION CHARGEABLES.....			2,546,838.71
FOUNDATION MILLS.....			.01605*
COUNTY 4 MILL LEVY... (COLL 2014-2015).....			1,046,116
SCHOOL LAND EARNINGS (COLL 2014-2015).....			765,928
GROSS PRODUCTION..... (COLL 2014-2015).....			5,442
MOTOR VEHICLE..... (COLL 2014-2015).....			2,611,509
REA TAX..... (COLL 2014-2015).....			75,575

TRANSPORTATION:

(1) REGULAR PER CAPITA.....	33.00
(2) 2015 REGULAR A.D.H.....	3,486.00

INCENTIVE AID:

INCENTIVE MILLS.....	20.0
ADDITIONS.....	0.00
REDUCTIONS.....	0
INDEPENDENT TREASURER (I OR SPACE).....	I
MAXIMUM SUPPLEMENT.....	0
SUPPLEMENT.....	0
CURRENT BASIC FORMULA.....	15,231,386
PREVIOUS BASIC FORMULA.....	15,725,960

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
 DATA CENTER  
 FORMULA DATA SHEET  
 2016-2017  
 FINAL ALLOCATION

COUNTY: TULSA NO. 72  
 DISTRICT: SAND SPRINGS NO. 1002

FOUNDATION AID:

	2015	2016	2017
WEIGHTED ADM	8,199.37*	8,179.40	8,090.46
ACTUAL VAL---	165,819,144	ADJUSTED VAL---	165,187,054
FOUNDATION VALUATION CHARGEABLES-----			2,658,830.03
FOUNDATION MILLS-----			.01605*
COUNTY 4 MILL LEVY---(COLL 2015-2016)-----			1,070,300
SCHOOL LAND EARNINGS-(COLL 2015-2016)-----			794,286
GROSS PRODUCTION----- (COLL 2015-2016)-----			2,948
MOTOR VEHICLE----- (COLL 2015-2016)-----			2,215,659
REA TAX----- (COLL 2015-2016)-----			73,693

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2016 REGULAR A.D.H.-----	3,386.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA -----	14,947,461
PREVIOUS BASIC FORMULA -----	15,231,386

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
 DATA CENTER  
 FORMULA DATA SHEET  
 2017-2018  
 FINAL ALLOCATION

COUNTY: TULSA NO. 72  
 DISTRICT: SAND SPRINGS NO. I002

FOUNDATION AID:

	2016	2017	2018
WEIGHTED ADM	8,179.40*	8,098.11	8,046.57
ACTUAL VAL---	166,758,742	ADJUSTED VAL---	166,109,574
FOUNDATION VALUATION CHARGEABLES-----			2,673,822.18
FOUNDATION MILLS-----			.01605*
COUNTY 4 MILL LEVY--- (COLL 2016-2017)-----			1,083,492
SCHOOL LAND EARNINGS (COLL 2016-2017)-----			797,235
GROSS PRODUCTION----- (COLL 2016-2017)-----			2,900
MOTOR VEHICLE----- (COLL 2016-2017)-----			1,966,827
REA TAX----- (COLL 2016-2017)-----			74,847

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2017 REGULAR A.D.H.-----	3,336.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA-----	15,304,157
PREVIOUS BASIC FORMULA-----	14,947,461

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA CENTER  
FORMULA DATA SHEET  
2018-2019  
FINAL ALLOCATION

COUNTY: TULSA NO. 72  
DISTRICT: SAND SPRINGS NO. I002

FOUNDATION AID:

	2017	2018	2019
WEIGHTED ADM	8,098.11*	8,033.10	7,843.57
ACTUAL VAL---	170,471,819	ADJUSTED VAL---	169,778,501
FOUNDATION VALUATION CHARGEABLES-----			2,733,245.58
FOUNDATION MILLS-----			.01605*
COUNTY 4 MILL LEVY--- (COLL 2017-2018)-----			1,123,975
SCHOOL LAND EARNINGS- (COLL 2017-2018)-----			786,984
GROSS PRODUCTION----- (COLL 2017-2018)-----			3,153
MOTOR VEHICLE----- (COLL 2017-2018)-----			1,935,147
REA TAX----- (COLL 2017-2018)-----			79,761

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2018 REGULAR A.D.H.-----	3,327.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA-----	18,198,930
PREVIOUS BASIC FORMULA-----	15,304,157

**PETITIONERS' SUPPLEMENTAL APPENDIX**

**DOCUMENT No. IV:** *Exhibit C to Affidavit of Brenda R. Burkett; Formula Data Sheets for Norman for fiscal years 2015-2019, accessed from the Oklahoma Department of Education website.*

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA CENTER  
FORMULA DATA SHEET  
2014-2015  
FINAL ALLOCATION

COUNTY: CLEVELAND  
DISTRICT: NORMAN

NO. 14  
NO. I029

FOUNDATION AID:

	2013	2014	2015
WEIGHTED ADM	23,421.41	24,067.39	24,861.08*
ACTUAL VAL...	851,151,865	ADJUSTED VAL...	822,892,151
FOUNDATION VALUATION CHARGEABLES.....			13,057,826.33
FOUNDATION MILLS.....			.01588*
COUNTY 4 MILL LEVY... (COLL 2013-2014) .....			2,630,172
SCHOOL LAND EARNINGS- (COLL 2013-2014) .....			2,104,900
GROSS PRODUCTION..... (COLL 2013-2014) .....			89,557
MOTOR VEHICLE..... (COLL 2013-2014) .....			5,046,395
REA TAX..... (COLL 2013-2014) .....			317,816

TRANSPORTATION:

(1) REGULAR PER CAPITA.....	33.00
(2) 2014 REGULAR A.D.H. ....	9,019.00

INCENTIVE AID:

INCENTIVE MILLS.....	20.0
ADDITIONS.....	0.00
REDUCTIONS.....	0
INDEPENDENT TREASURER (I OR SPACE).....	I
MAXIMUM SUPPLEMENT.....	0
SUPPLEMENT.....	0
CURRENT BASIC FORMULA .....	37,834,445
PREVIOUS BASIC FORMULA .....	36,591,861





OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA CENTER  
FORMULA DATA SHEET  
2015-2016  
FINAL ALLOCATION

COUNTY: CLEVELAND  
DISTRICT: NORMAN

NO. 14  
NO. I029

FOUNDATION AID:

	2014	2015	2016
WEIGHTED ADM	24,067.39	24,846.58	25,674.14*
ACTUAL VAL---	868,240,514	ADJUSTED VAL---	834,526,702
FOUNDATION VALUATION CHARGEABLES-----			13,241,273.99
FOUNDATION MILLS-----			.01588*
COUNTY 4 MILL LEVY---(COLL 2014-2015)-----			2,776,536
SCHOOL LAND EARNINGS·(COLL 2014-2015)-----			2,215,054
GROSS PRODUCTION----- (COLL 2014-2015)-----			73,563
MOTOR VEHICLE----- (COLL 2014-2015)-----			5,049,148
REA TAX----- (COLL 2014-2015)-----			348,036

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2015 REGULAR A.D.H.-----	9,231.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA -----	38,634,160
PREVIOUS BASIC FORMULA -----	37,834,445

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
DATA CENTER  
FORMULA DATA SHEET  
2016-2017  
FINAL ALLOCATION

COUNTY: CLEVELAND  
DISTRICT: NORMAN

NO. 14  
NO. I029

FOUNDATION AID:

	2015	2016	2017
WEIGHTED ADM	24,846.58	25,592.41	25,688.00*
ACTUAL VAL...	949,083,515	ADJUSTED VAL...	902,621,427
FOUNDATION VALUATION CHARGEABLES.....			14,321,639.87
FOUNDATION MILLS.....			.01588*
COUNTY 4 MILL LEVY... (COLL 2015-2016).....			2,918,410
SCHOOL LAND EARNINGS (COLL 2015-2016).....			2,365,577
GROSS PRODUCTION..... (COLL 2015-2016).....			43,525
MOTOR VEHICLE..... (COLL 2015-2016).....			5,620,044
REA TAX..... (COLL 2015-2016).....			308,338

TRANSPORTATION:

(1) REGULAR PER CAPITA.....	33.00
(2) 2016 REGULAR A.D.H.....	10,073.00

INCENTIVE AID:

INCENTIVE MILLS.....	20.0
ADDITIONS.....	0.00
REDUCTIONS.....	0
INDEPENDENT TREASURER (I OR SPACE).....	I
MAXIMUM SUPPLEMENT.....	0
SUPPLEMENT.....	0
CURRENT BASIC FORMULA .....	34,769,542
PREVIOUS BASIC FORMULA .....	38,634,160



OKLAHOMA STATE DEPARTMENT OF EDUCATION  
 DATA CENTER  
 FORMULA DATA SHEET  
 2017-2018  
 FINAL ALLOCATION

COUNTY: CLEVELAND  
 DISTRICT: NORMAN

NO. 14  
 NO. I029

FOUNDATION AID:

	2016	2017	2018
WEIGHTED ADM	25,592.41	25,620.03	26,147.69*
ACTUAL VAL...	961,036,061	ADJUSTED VAL...	915,254,854
FOUNDATION VALUATION CHARGEABLES.....			14,520,912.99
FOUNDATION MILLS.....			.01588*
COUNTY 4 MILL LEVY... (COLL 2016-2017) .....			3,107,832
SCHOOL LAND EARNINGS- (COLL 2016-2017) .....			2,410,268
GROSS PRODUCTION..... (COLL 2016-2017) .....			42,582
MOTOR VEHICLE..... (COLL 2016-2017) .....			5,671,979
REA TAX..... (COLL 2016-2017) .....			310,171

TRANSPORTATION:

(1) REGULAR PER CAPITA.....	33.00
(2) 2017 REGULAR A.D.H. ....	9,419.00

INCENTIVE AID:

INCENTIVE MILLS.....	20.0
ADDITIONS.....	0.00
REDUCTIONS.....	0
INDEPENDENT TREASURER (I OR SPACE) .....	I
MAXIMUM SUPPLEMENT.....	0
SUPPLEMENT.....	0
CURRENT BASIC FORMULA .....	36,125,191
PREVIOUS BASIC FORMULA .....	34,769,542

OKLAHOMA STATE DEPARTMENT OF EDUCATION  
 DATA CENTER  
 FORMULA DATA SHEET  
 2018-2019  
 FINAL ALLOCATION

COUNTY: CLEVELAND  
 DISTRICT: NORMAN

NO. 14  
 NO. I029

FOUNDATION AID:

	2017	2018	2019
WEIGHTED ADM	25,620.03	26,044.66	26,317.78*
ACTUAL VAL---	990,817,050	ADJUSTED VAL---	950,666,805
FOUNDATION VALUATION CHARGEABLES-----			15,081,932.91
FOUNDATION MILLS-----			.01588*
COUNTY 4 MILL LEVY---(COLL 2017-2018)-----			3,197,960
SCHOOL LAND EARNINGS-(COLL 2017-2018)-----			2,448,723
GROSS PRODUCTION----- (COLL 2017-2018)-----			48,629
MOTOR VEHICLE----- (COLL 2017-2018)-----			5,984,038
REA TAX----- (COLL 2017-2018)-----			326,916

TRANSPORTATION:

(1) REGULAR PER CAPITA-----	33.00
(2) 2018 REGULAR A.D.H.-----	7,514.00

INCENTIVE AID:

INCENTIVE MILLS-----	20.0
ADDITIONS-----	0.00
REDUCTIONS-----	0
INDEPENDENT TREASURER (I OR SPACE)-----	I
MAXIMUM SUPPLEMENT-----	0
SUPPLEMENT-----	0
CURRENT BASIC FORMULA -----	45,464,198
PREVIOUS BASIC FORMULA -----	36,125,191

CERTIFICATE OF SERVICE

I certify that on the 21<sup>st</sup> day of March, 2019, a true and correct copy of the above and foregoing document was mailed, by placing it in the U.S. Mail with proper postage prepaid thereon, to the following counsel of record:

The Honorable Cindy H. Truong  
Oklahoma County Courthouse  
321 Park Avenue, Room 712  
Oklahoma City, OK 73102  
*Respondent Judge of the District Court*

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Deputy General Counsel  
Alan R. Leizcar  
Assistant General Counsel  
James Zarones  
Assistant General Counsel  
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