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To the Graduate Council:

I am submitting herewith a dissertation written by Glendon LaVerne Farmer entitled "Financial Impact of School District Reorganization in the State of Missouri." I have examined the final electronic copy of this dissertation for form and content and recommend that it be accepted in partial fulfillment of the requirements for the degree of Doctor of Education, with a major in Educational Administration.

Dewey H. Stollar, Major Professor

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DISSERTATION
BIND IN 6639 GREEN

May 30, 1969

To the Graduate Council:

I am submitting herewith a dissertation written by Glendon LaVerne Farmer entitled "Financial Impact of School District Reorganization in the State of Missouri." I recommend that it be accepted in partial fulfillment of the requirements for the degree of Doctor of Education with a major in Educational Administration and Supervision.

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FINANCIAL IMPACT OF SCHOOL DISTRICT REORGANIZATION
IN THE STATE OF MISSOURI

A Dissertation
Presented to
the Graduate Council of
The University of Tennessee

In Partial Fulfillment
of the Requirements for the Degree
Doctor of Education

by
Glendon Laverne Farmer

June 1969

ACKNOWLEDGMENTS

Appreciation is expressed to Dr. Dewey H. Stollar, Chairman, and to other members of the writer's committee: Dr. Howard F. Aldmon, Dr. Earl M. Ramer, and Dr. Harry Johnson.

The encouragement the writer received from his wife, Geraldine, daughters, Sherry and Patti, and son, John, is gratefully acknowledged.

ABSTRACT

The purpose of this study was to analyze the financial data of selected reorganized high school districts in the State of Missouri for the two years immediately following reorganization and the two years immediately preceding reorganization to determine what changes occurred in financial patterns of the districts after reorganization had occurred.

The following subproblems were examined:

1. Assessed valuations were analyzed for the two years preceding and the two years following reorganization.
2. Tax rates were analyzed for the two years preceding and the two years following reorganization.
3. Bonded indebtedness of each district was analyzed to determine what changes had occurred during the years included in the study.
4. Income data by major category and by line item were analyzed to see what changes in income patterns had occurred after reorganization.
5. Expense data by major category and by line item were analyzed to see what changes in expense patterns had occurred after reorganization.
6. Data as indicated in subproblems one through five above were analyzed for six control districts to see if comparable changes had occurred in those districts.
7. Data on a state-wide basis were analyzed by major category to see if comparable state-wide changes had occurred.

The data used in this study were collected from the annual financial (FD/5) reports of the local districts to the State Department of Education and from the Annual Commissioners' Report, on the status of the public schools, to the Governor of the State of Missouri.

The population of this study consisted of 15 high school districts in the State of Missouri which later merged into six high school districts. Control districts consisted of six high school districts in the State of Missouri comparable to the 15 districts which later reorganized.

Each category of income and expense and each line item of income and expense shown on the annual financial reports were analyzed and percent trends showing increases or decreases were determined. Comparisons were then made among the trends shown for reorganized districts, control districts and state-wide totals.

Percentages were determined showing the distribution of each income and expense category and the distribution of each line item as they appeared on the annual financial reports. Distribution comparisons were made among reorganized districts, control districts and state-wide data.

The major findings of the study were:

Reorganized districts showed greater increases in tax rates, assessments, local income, county income, state income per student, total revenue per student and gross revenue per student. Control districts showed greater increases in federal income, total state income, total revenue income and gross income. Reorganized districts and control districts reflected decreases in bonded debt and nonrevenue

receipts, control districts reflecting the greater decrease in each case. Reorganized districts decreased in receipts from other districts while control districts showed an increase in this account.

Reorganized districts showed greater increases in the following expense categories: health service, transportation, operation, maintenance expense per student in average daily attendance, total current expense per student, debt service, payment between districts and gross expense. Control districts showed greater increases in the following expense items: administration, instruction, attendance service, total maintenance, fixed charges, total current expense, and community service. Every category of expense showed increases per student in average daily attendance in the case of reorganized districts.

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CHAPTER I

INTRODUCTION

Great interest has been shown in the past few years concerning the optimum size that a school district should be in order to provide an adequate school program. Emphasis has been centered around the number enrolled as a measure of adequacy of school district size. Conant, in his discussion of the small high school, indicated that such a school uses uneconomically the time and efforts of administrators, teachers, and specialists, the shortage of whom is a serious national problem.¹

An indication of the interest in this regard is shown by the decrease in the number of school districts in the United States in recent years. The number of school districts decreased from 127,649 in 1932 to 31,319 in 1963.² Operating school districts in the 1963-64 school year numbered 27,517 with 3,802 nonoperating units.³ This trend will continue as evidenced by activities now in progress in a number of states. Further reductions in the number of basic administrative units may be expected in the years ahead as states consolidate small

¹James B. Conant, The American High School Today (New York: McGraw-Hill Book Company, 1959), p. 77.

²School Administration in Newly Reorganized Districts (Washington, D.C.: American Association of School Administrators, 1965), p. 24.

³NEA Research Bulletin, Vol. 41, No. 1 (Washington, D.C.: National Education Association, February 1963), p. 6.

districts in order that each district may have enough pupils to provide a broad curriculum and have a broader tax base for local support of schools.⁴

I. THE PROBLEM

Statement of the Problem

The purpose of this study was to analyze the financial data of selected reorganized high school districts in the State of Missouri for the two years preceding reorganization and the two years immediately following reorganization to determine what changes occurred in financial patterns of the districts after the reorganization process had transpired.

Subproblems. This study was divided into the following subproblems to facilitate an orderly approach to the basic problem of the study as indicated above:

1. Assessed valuations were analyzed for the two years preceding and two years following reorganization.
2. Tax rates were analyzed for the two years preceding and two years following reorganization.
3. Bonded indebtedness of each district was analyzed to determine what changes had occurred during the years included in the study.

⁴NEA Research Bulletin, Vol. 39, No. 1 (Washington, D.C.: National Education Association, February 1961), p. 7.

4. Income data as shown on Missouri State Department Form FD/5 were studied to determine if there had been changes in income patterns of the districts studied for the years included in the study.
5. Expense data as shown on Form FD/5 were analyzed to determine if there had been changes in expense patterns after reorganization.
6. The findings of the preceding subproblems were examined to determine if changes that occurred could have been attributed to the reorganization factor.

II. IMPORTANCE OF THE STUDY

Since reorganization has been a continuing process for the past few decades and will no doubt continue in the years ahead, it is important that changes brought about through this process be identified in order that all concerned might understand the implications of such a move. Since finance is very basic to any governmental reorganization proposal, an understanding of the financial implications of such a move is extremely important. Merrill, in discussing implications for financial support for school district reorganization, stated that more research is needed in this area.⁵ Merrill further stated that there is

⁵E. C. Merrill, "School District Reorganization; Implications for Financial Support," Trends in Financing Public Schools (the proceedings of the Eighth National Conference on School Finance, April 4-7, 1965, Chicago), p. 112.

no sophisticated research at this time in this area.⁶ Fitzwater, in a study conducted for the United States Office of Education, stated that a thorough study of relative school costs before and after reorganization was not attempted in his study and that such a study would have constituted a major undertaking.⁷ Barr stated that those who are interested in promoting reorganization should study the relationship between expenditures and district organization in their state or district and that such a study could do much to overcome opposition to reorganization.⁸

This effort was an attempt to determine the financial changes that were reflected after reorganization and to determine if such changes occurred as a result of reorganization.

III. DELIMITATIONS AND LIMITATIONS

Delimitations. In regard to this study, the following delimitations were made:

1. The study was delimited to the study of six high school district mergers in the State of Missouri that became effective during the 1962-1963 and 1963-1964 school years.
2. Data utilized in this study were obtained primarily from the FD/5 report of the local school district to

⁶Ibid.

⁷C. O. Fitzwater, School District Reorganization (Washington, D.C.: Government Printing Office, 1957), p. 87.

⁸Monfort W. Barr, American Public School Finance (New York: The American Book Company, 1960), p. 315.

the Missouri State Department of Education and from annual summaries of the State Department of Education. A copy of the FD/5 form is included in Appendix I of this study.

3. This study was further delimited to the analysis of financial data from six control districts, one from each area of the state represented by the reorganized districts included.

Limitations. The Missouri State Department of Education Form FD/5 is based on standard receipt and expenditure accounts as shown in "Financial Accounting for Local and State School Systems."⁹ This had the effect of standardizing broad categories of income and expense items; however, local interpretation of certain classifications of income and expense items will differ from district to district. For the purpose of this study, it was believed that an adequate degree of standardization existed to make comparisons meaningful.

An analysis of the programs offered by the districts included in this study was not made; therefore, no inference is drawn concerning the adequacy or inadequacy of school district operations.

Inflationary trends present in the years included in this study had some effect in year to year comparisons; however, since constant dollar values are based on consumer or wholesale price indexes and

⁹U. S. Department of Health, Education and Welfare, Financial Accounting for Local and State School Systems (Washington, D.C.: Government Printing Office, 1965).

since public school expenditures are largely salaries, it was decided not to use constant dollar values.

IV. ASSUMPTIONS

The following basic assumptions were made in the organization of the study:

1. The assumption was made that basic data as reported in the FD/5 reports to the Missouri State Department of Education were comparable and that each district had uniformly coded income and expenditures.
2. The assumption was made that basic financial changes occurred in the financial structure of the local unit after reorganization which could be attributed to reorganization.
3. The assumption was made that reporting was uniform and accurate enough to make comparison meaningful.

V. DEFINITION OF TERMS

Annexation. The legal procedure through which one administrative unit relinquishes its entity and becomes a part of another administrative unit is identified as annexation. In the case of reorganization the entities involved all cease to exist and become part of a new legal entity.

Assessed valuation. The value placed on all real and personal property of a school district for tax purposes by the county tax assessor and the State Tax Commission is the assessed value.

Bonded indebtedness. The long-term debt owed by a school district against which certificates of indebtedness or bonds are outstanding as evidence of the indebtedness.

Common school district. A three-director district which operates grades one through eight is known as a common school district.

Control district. As used in this study, a control district is a high school district which was not affected by reorganization, annexation, or consolidation during the period of time covered in the study.

Elementary school district. This term refers to a school district which operates only grades one through eight and is governed by six directors.

Expense data. Data concerning expenditures of the district categorized as shown on the Missouri State Department Form FD/5 are expense data.

FD/5 report. The annual report made to the State Department of Education by local districts which includes a complete financial report concerning the operations of the district for the fiscal year.

Income data. Data concerning income that accrues to the local district from whatever source and categorized as required on the annual financial statement of the district to the State Department of Education are income data.

Reorganization. The term "school district reorganization" can appropriately be used to embrace anything from a merger of a large city school system with one or more other systems to form a single school administrative unit for an entire metropolitan area to the combination of two very small districts involving only a few pupils.¹⁰ Barr defines reorganization of school districts as the complete merger of the tax bases, territory, and educational offerings of two or more formerly independent school districts.¹¹ This is the definition adhered to for the purpose of this study.

Reorganized district. For the purpose of this study, a reorganized district refers to the new administrative unit brought about through the process of reorganization, annexation, or consolidation. In each case there is a joining together of two or more administrative units that previously existed as separate* entities.

Tax rates. The tax rates as shown in this study are expressed as the number of cents levied against each one hundred dollars of assessed valuation.

VI. PROCEDURES

In order to facilitate the orderly process of this study, procedures were followed as indicated below:

¹⁰ School Administration in Newly Reorganized Districts (Washington, D.C.: American Association of School Administrators, 1965), p. 9.

¹¹ Monfort W. Barr, American Public School Finance (New York: The American Book Company, 1960), p. 315.

A study of the districts that had merged in the five years preceding July 1, 1966, in the State of Missouri was made in order that a sample might be identified. In making this analysis it was found that, even though statistics of the State of Missouri indicate a tremendous decrease in the total number of districts, relatively few high school districts were involved. From Table I, it can be seen that the number of high school districts eliminated in the state since July 1, 1961, amounted to only 28, a decrease from 531 in 1961 to 503 in 1965. Since there were eleven reorganized high school districts formed during school years 1962-1963 and 1963-1964 which resulted from a merger of twenty-five high school districts, it was decided to analyze the financial data of these eleven districts for the two years prior to and the two years following reorganization.

During the process of this analysis it soon became apparent that some of the districts were affected to a considerable extent by the inclusion of small elementary and three-director common school districts in the merger. An example of a proposed merger of districts in northwest Missouri is given in Table II. This proposal was later approved. A study of the financial changes which occurred is severely complicated because of the admixture of districts involved; consequently, mergers of this nature were excluded from the study.

Five of the eleven districts originally considered were excluded from the final analysis because of the admixture of small nonhigh school districts in the reorganization process. This left a total of six to be

TABLE I
SUMMARY OF SCHOOL REORGANIZATION IN THE
STATE OF MISSOURI, 1940-1966

Year	Districts	High School	Elementary	
			Operating	Closed
1940	8,661	848	7,263	550
1941	8,657	835	7,148	674
1942	8,632	822	6,923	887
1943	8,613	789	6,654	1,170
1944	8,605	753	6,421	1,431
1945	8,607	738	6,191	1,678
1946	8,603	720	5,944	1,939
1947	8,558	703	5,835	2,020
1948	8,422	686	5,669	2,067
1949	8,326	677	5,526	2,123
1950	6,348	652	4,208	1,488
1951	5,790	629	3,835	1,326
1952	4,573	609	3,046	913
1953	4,331	595	2,812	924
1954	4,022	586	2,499	937
1955	3,794	579	2,344	871
1956	3,431	574	2,001	856
1957	2,890	560	1,594	736
1958	2,629	553	1,396	680
1959	2,254	541	1,158	555
1960	1,121	535	959	427
1961	1,732	531	821	380
1962	1,633	526	731	376
1963	1,542	523	667	352
1964	1,310	512	426	372
1965	1,028	503	339	186
1966	909	489	284	136

Source: One Hundred Sixteenth Report of the Public Schools of the State of Missouri, School Year Ending June 30, 1965 (Jefferson City, Missouri: State Department of Education, 1966), p. 38.

TABLE II

PROPOSED SCHOOL DISTRICT MERGER IN SHELBY AND MONROE COUNTIES
IN THE STATE OF MISSOURI IN 1962

District	Enrollment	Assessed Valuation	Tax Levy
Prairie View	15	\$ 212,310	\$1.75
Oak Dale	12	154,885	2.25
Beatley	19	110,255	2.00
Mt. Pleasant	11	167,950	2.50
Mt. Olive	7	139,655	2.20
Hightower	8	98,495	2.00
Kendall	19	154,705	2.30
Lentner	23	246,185	1.50
Chinn	14	262,530	1.40
Shale	7	158,175	.50
Stalcup	4	134,320	.75
Moreman	20	231,750	2.15
Lakenon	37	249,520	1.50
Maud	7	108,565	1.50
Bishop	11	164,335	2.15
Lily Dale	14	112,690	3.25
Liberty	12	121,605	2.50
Martin	6	138,275	1.65
Shelbina Special ^a	619	3,924,600	2.50
Clarence Special ^a	453	2,223,810	2.45
North Fork	26	161,250	2.10
Combs	4	216,940	.40
Spencer Chapel	11	154,050	1.90
Fairview	14	254,010	1.65
Totals	1,373	\$9,910,865	

^aHigh school districts.

Source: Proposed reorganization plan submitted to State Board of Education, 1962.

considered. These six districts resulted from a merger of fifteen high school districts. These districts are shown in Table III.

Analysis of the financial data of the fifteen districts was made for the two years preceding reorganization and for the six reorganized districts for two years subsequent to reorganization. As previously stated, reports of the local districts to the Missouri State Department of Education and the annual State Department summaries were the basic documents used in making the study. Questions arising from this analysis requiring additional clarification were referred to the local administrative units for clarification.

Six control districts as shown in Table IV were selected for comparison with the six reorganized districts. These districts were selected from the same area of the state as were the reorganized districts as indicated by the map on page 15. An effort was made to select control districts with assessed valuations, enrollments, and geographic locations comparable to the districts which later reorganized. Figure 1 shows geographic locations of both reorganized and control districts. It should be noted that it was not possible to locate one district that would match the two or three districts that merged since, in some cases, there was much disparity in the size of the districts reorganized.

State financial averages or totals were used in comparisons to ascertain if financial changes reflected in the analysis of reorganized districts were state-wide changes and could, therefore, have been expected had reorganization not occurred.

TABLE III
SIX REORGANIZED HIGH SCHOOL DISTRICTS FROM THE STATE OF MISSOURI
INCLUDED IN THE STUDY

Name Before Reorganization	County	Name After Reorganization	Date Merged	Classification
Senath, C-8 Hornersville, C-3	Dunklin Dunklin	Senath, C-8	May 19, 1964	AA A
Alma, R-1 Sante Fe, R-VIII Blackburn, R-VI	Lafayette Lafayette Saline	Lafayette, R-X	January 29, 1963	A A A
Arbyrd, C-10 Cardwell, C-9	Dunklin Dunklin	Southland, C-9	April 19, 1964	A A
Maitland, R-1 Skidmore, C-136 Graham, R-III	Holt Nodaway Nodaway	Nodaway-Holt, R-VII	March 12, 1964	AA A A
Stella, R-I Midway, R-II Fairview, C-1	Newton Newton Newton	Triway, R-VI	February 25, 1964	A A App
Holland, C-1 Steele, R-V	Pemiscot Pemiscot	South Pemiscot, R-V	March 12, 1964	A A

TABLE IV
SIX CONTROL DISTRICTS FROM THE STATE OF MISSOURI
WHICH EXISTED IN 1963 AND 1964

District	County	Classification
Campbell	Dunklin	AA
Green Ridge	Pettis	A
Clarkton	Dunklin	A
Westboro	Atcheson	A
Rocky Comfort	McDonald	A
Deering	Pemiscot	A



FIGURE I

MAP OF THE STATE OF MISSOURI SHOWING LOCATION OF REORGANIZED AND
CONTROL DISTRICTS INCLUDED IN THE STUDY

Analyses of the data were made, and in each case comparisons were made among reorganized districts, control districts, and state totals for the years covered by the study.

Analysis of Assessed Valuations

A. Assessed valuations of the districts which later merged were summed for each of the two years prior to reorganization. This sum showed the amount of assessed valuation for the same area as that after reorganization. The valuation for the earliest year, 1961-62, was then divided into that of each succeeding year to determine the changes that occurred expressed as a percent of the base year.

B. Assessed valuations of control districts for 1961-62 were divided into that for each succeeding year covered to determine the percent change in these assessed valuations.

C. The state assessed valuation for 1961-62 was divided into that for each succeeding year included in the study to determine the percent change in state total assessed valuation.

D. The mean change that occurred in assessed valuations of reorganized and control districts were determined for comparative purposes.

E. The assessed valuation behind each student in average daily attendance was determined for reorganized and control districts by dividing the assessed valuation of each district by the average daily attendance of that district.

F. The assessed valuations of each district that later merged were summed, the average daily attendance figures for the same districts were summed, and the sums of the assessed valuations were divided by the sums of the average daily attendance figures. This permitted a comparison of the changes that occurred for each district which later merged and a comparison of the total assessed valuation behind each student for the two or three districts included in the merger with the figures as they existed after reorganization had been accomplished.

Analysis of Tax Rates

A. Tax rates of the fifteen districts which later reorganized into six reorganized districts for the earliest year were divided into the tax rates borne by the patrons of the respective districts for each succeeding year included in the study. This treatment permitted a reflection of the increase or decrease in tax rates for the patrons of each of the fifteen districts.

B. Tax rates for control districts were treated the same as the treatment given tax rates for reorganized districts noted in "A" above.

C. The state average tax rate for high school districts for 1961-62 was divided into the average tax rate for subsequent years to determine the change that occurred in state average tax rates.

Analysis of Bonded Debt

A. The bonded debt for the two or three districts which later merged were summed to arrive at the total bonded debt outstanding against the area which later became one administrative unit. The bonded debt

for 1961-62 was then divided into that for succeeding years to arrive at the percent of change that had occurred.

B. Bonded debt for each control district for the earliest year included in the study was divided into the bonded debt for succeeding years to determine the change that occurred.

C. State total bonded debt for 1961-62 was divided into that for subsequent years to determine the percent change that had occurred.

Analysis of Income Data

A. Income data of districts which later merged as reflected on the annual financial reports were totaled by line item for each year included in the study. For example, the income from current tax for all fifteen districts which later merged was summed to arrive at the total income from current tax for these districts for each of the two years prior to reorganization. Income from current tax for the six reorganized districts was summed for each of the two years following reorganization. The sums thus determined for the two years prior to reorganization were totaled, and the sums for the two years following reorganization were totaled. This gave one total which represented all current tax received by the fifteen districts which later merged and one total which represented the amount received from current tax by the six reorganized districts for the two years following reorganization. The total thus obtained for the two years prior to reorganization was divided into the figure obtained for the two years following reorganization. From the quotient thus obtained, the percent of increase or decrease in the current tax account was determined.

B. Income data for control districts were treated in the same manner as the income data for reorganized districts in "A" above.

C. State income data in each category was totaled for the two years prior to reorganization and the two years following reorganization, and the percent of increase or decrease was determined as in "A" above.

D. Average daily attendance figures were merged to arrive at one total which represented average daily attendance for the two years prior to reorganization and one total which represented average daily attendance for the two years following reorganization for reorganized districts, control districts, and state totals. The income figures obtained using the treatment indicated above were reduced to income per student in average daily attendance and then a percent change in income per student in average daily attendance was determined by dividing the total income per student in average daily attendance after reorganization by the total income per student in average daily attendance prior to reorganization.

E. Each line item of revenue income as determined in "A" above was divided by total revenue income for reorganized districts, control districts, and state totals to determine the percent each line item was of total revenue income for the two years prior to reorganization and the two years following reorganization. This facilitated a comparison of the distribution of income before reorganization with the distribution of income after reorganization.

Analysis of Expense Data

Each expense item was analyzed using the same treatment as that used for each line item of income data. A percent of increase or decrease was determined for the total expenditure for each line item and for the total of each major division of expense. The percent increase or decrease per student in average daily attendance was calculated for each item of expense and for the sums of the major categories of expense. The percent each line item of current expense was of total current expense was calculated for data before reorganization and for data after reorganization.

The same treatment was made concerning the data of reorganized districts, data of control districts, and state-wide totals.

CHAPTER II

SURVEY OF RELATED LITERATURE

I. REORGANIZATION AND FINANCIAL ABILITY

This topic concerns the ability of the newly reorganized district to support the educational enterprise as compared to the ability of the districts as they existed prior to reorganization. Also pertinent to this question is the ability of the new unit as compared to the ability of other units throughout the state in which it is located.

In a study made by Fitzwater, published in 1957, it was found that wide variations in financial ability were common among small school districts in the states surveyed.¹ Since property tax is the backbone of support of most small districts on the local level, financial ability as referred to here is the assessed valuation of the districts. On a statewide basis, Fitzwater found these variations to be great and in some cases extremely so.²

Fitzwater gave an extreme example which existed in the State of California where one district had one million dollars in assessed valuation per pupil in average daily attendance while another had only one hundred ten dollars, a disparity in per pupil taxable wealth of ten thousand to one.³

¹C. O. Fitzwater, School District Reorganization (Washington, D.C.: Government Printing Office, 1957), p. 85.

²Ibid.

³Ibid.

In the State of Washington, the richest one-teacher district had more than 500 times the tax raising ability of the poorest district, and among the grade-school districts there was a variation of one hundred to one.⁴

There was also a variation among counties within most states studied by Fitzwater and among districts within counties. In the State of Illinois, there existed a disparity between richest and poorest districts per student in average daily attendance of one hundred fifty to one.⁵

In a more recent study conducted in the State of Missouri, it was found that districts differed greatly in the amount of wealth behind each child in that state. Among districts in St. Louis County it was found that a disparity in assessed valuation behind each student ranged from \$3,982 to \$11,535.⁶ It was found in the State of Iowa that assessed valuations per farm child was approximately three times the assessed valuation behind each nonfarm child.⁷

Larger districts would decrease the variation in the amount of assessed valuation behind each child. The extreme limit in the reduction of this disparity would be a state unit. If the state were only one unit the valuation behind each child would be the same.

⁴Ibid.

⁵Ibid.

⁶Looking Ahead to Better Education in Missouri (New York: Academy for Educational Development, Inc., 1966), p. 39.

⁷Fitzwater, op. cit., p. 85.

Johns and Morphet, in discussing the financial effects of reorganization, gave the following example:

If five districts with wide differences in ability were to combine into one larger district, the extremes in that particular area would be eliminated. If similar reorganizations were to be effected throughout the state the range in local ability would be greatly reduced, probably ten or fifteen to one.⁸

A further example given by Johns and Morphet was as follows:

Let us assume that district A with 2500 pupils had \$40,000 per pupil in actual valuation of property; District B, with 1500 pupils had \$8,500; District C with 3500 pupils had \$15,000; District D with 500 pupils had \$2,000. If a new district comprising these five original districts were organized, the range of 20 to 1 in ability would be a little under \$18,000.⁹

According to Johns and Morphet, the important point to note was that marked differences in ability are found within states, and they are maximized by faulty district structure.¹⁰

II. REORGANIZATION AND EFFORT

The concept of effort implies the amount of available wealth a district is disposed to apply to the support of the school system. This is generally measured by the taxes that citizens are willing to pay for this purpose.

Barr stated that the concept of equalization of educational opportunity and tax equalization are only a mockery in states which do not provide for adequate local school organization.¹¹

⁸Roe L. Johns and Edger L. Morphet, Financing the Public Schools (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1960), p. 147.

⁹Ibid., pp. 147-148.

¹⁰Ibid., p. 148.

¹¹Monfort W. Barr, American Public School Finance (New York: The American Book Company, 1960), p. 332.

In Fitzwater's study, it was found that, in at least eight states, recommendations were made respecting the tax base or the financial ability of reorganized districts.¹²

Barr stated that one of the first steps that a state should take in the adoption of a school foundation program is to abolish closed districts and tax islands which may be effectively avoiding the payment of responsible local school taxes.¹³

Fitzwater found in his study that in Nebraska the average tax rate was almost twice as high as the average rate in districts which had closed their schools and were sending their pupils to schools in other districts.¹⁴

If reorganization of a school district will provide a broader tax base and the elimination of special taxes or tax inequities, the case for reorganization is again at least partially made.¹⁵

Barr made the following points concerning local taxation and its relationship to school district organization:

1. Local tax equalization results as school districts are enlarged.
2. The property tax base is larger and more stable in districts of adequate size.
3. Representation of all citizens in tax and fiscal matters is assured when a district is reorganized to include "transfer areas."

¹²Fitzwater, op. cit., p. 85.

¹³Barr, op. cit., p. 316.

¹⁴Fitzwater, op. cit., p. 86.

¹⁵School Administration in New Reorganized Districts (Washington, D.C.: American Association of School Administrators, 1965), p. 17.

4. A single school board controls school fiscal affairs.
5. A suitable base for administration of nonproperty taxation is provided by large reorganized districts.
6. Local taxation of all resources of a community is possible when industries, utilities, businesses, farms, and residences are included in one school unit.¹⁶

Chesholm stated that the property tax is the major tax on which the local school district must depend.¹⁷ Chesholm further stated that the property tax is often inefficiently administered. In many areas inadequate and inequitable assessments, exemptions of several kinds, and property tax limitations laws have been permitted to erode this source of school support.¹⁸

According to Barr, nonproperty tax cannot be effectively administered in piecemeal school districts. As a result, in states where significant nonproperty taxation is permitted, it is often the large and populous districts which are able to adopt and administer such taxes. This has served to increase the disparity in fiscal ability among school districts in Pennsylvania and New York.¹⁹ Barr further stated that in Virginia and Florida where county school districts are the rule the revenue from school nonproperty tax is generally available for the public schools of the entire county or the fiscally independent city.²⁰

¹⁶Barr, op. cit., p. 137.

¹⁷Leslie L. Chesholm, A Financial Program for Today's Schools (Washington, D.C.: National Education Association, 1964), pp. 74-75.

¹⁸Ibid.

¹⁹Barr, op. cit., p. 317.

²⁰Ibid.

In the report, "School District Reorganization," it was reported that the disparity in tax rates and per pupil wealth sets a retarding factor in reorganization and that with reorganization some of the component districts of the new administrative unit would lose their superior financial position while others would benefit from no longer having to bear an inequitable share of the total school costs in the community. Thus, from the tax rate standpoint some districts are encouraged to reorganize and some are discouraged.²¹

Fitzwater's study showed that one-teacher districts in the Midwest had much lower tax rates than districts operating high schools.²²

In the State of Iowa, it was found that the median tax rate for one-teacher elementary districts was only half as high as the median rate for consolidated districts and less than one-third as high as the median for town and city districts.²³

In South Dakota, the average tax rate in common school districts including a county levy for high school purposes was less than a third as high as the average rate in independent districts. Fewer than a tenth of the common school districts levied the maximum rate prescribed by law for them, while more than two-thirds of the independent districts operating four-year high schools were levying their legal maximum.²⁴

²¹Fitzwater, op. cit., p. 88.

²²Ibid., p. 86.

²³Ibid.

²⁴Ibid.

In Missouri, the average tax levy in the rural elementary districts, according to Fitzwater, was only a little over a third as high as the average for districts which maintained small high schools.²⁵

Table V shows more recent tax rate figures for school districts in the State of Missouri. This table shows a mean for the fifteen years of 169 cents for three-director elementary districts, 185 cents for six-director elementary districts, and 238 cents for twelve-year school districts. This table included all districts in the State of Missouri from 1951 through 1965.

III. BONDED DEBT AND REORGANIZATION

Bonded debt is a prime concern when reorganization is considered. Campbell found that if reorganization means new building costs, people may oppose this process when capital outlay costs are borne exclusively by the local districts, especially under conditions of restricted bonding capacity.²⁶ One juror queried by Campbell stated that the restrictions on bonding capacity might be an inducement to reorganization since reorganization is essentially a pooling of resources.²⁷

There seems to be a feeling that bonding capacity could either be an encouraging or retarding factor for reorganization depending on the current financial position and building needs of the districts

²⁵Ibid.

²⁶Charles E. Campbell, "The Relationship of Programs of School Finance to the Reorganization of Local School Administrative Units" (unpublished doctoral thesis, University of Nebraska, Lincoln, 1953), p. 151.

²⁷Ibid.

TABLE V
MISSOURI STATE SUMMARY OF AVERAGE TAX LEVY
PER HUNDRED DOLLARS VALUATION SINCE 1951

School Year Ending June 30	Districts Maintaining		
	Three-Director Elementary Schools	Six-Director Elementary Schools	Twelve-Year School Districts
1951	\$0.89	\$1.35	\$1.93
1952	0.96	1.42	2.01
1953	1.04	1.56	2.03
1954	1.10	1.63	2.12
1955	1.21	1.76	2.24
1956	1.30	1.65	2.27
1957	1.41	1.67	2.25
1958	1.45	1.74	2.26
1959	1.61	1.86	2.37
1960	1.72	1.97	2.48
1961	1.89	2.10	2.62
1962	1.99	2.21	2.71
1963	1.93	2.24	2.75
1964	1.95	2.30	2.81
1965	1.95	2.35	2.87
Mean	1.69	1.85	2.38

Source: One Hundred Sixteenth Report of the Public Schools of the State of Missouri, School Year Ending June 30, 1965 (Jefferson City, Missouri: State Department of Education, 1966), p. 34.

involved. Also entering into this problem would be the legal bonding limit of the state in which the reorganization was proposed.

According to Summers, the settlement of bonded indebtedness against districts included in a new district seems to be considered in one of three ways. In some states, the law provides for the bonded debt to remain against the property of the former districts. In other states, the debt is assumed by the entire new district. In others, the laws provide for the solution of the bonded debt to be a part of the proposed plan when presented to the voters.²⁸ The states examined in Table VI illustrate these varied solutions for bonded indebtedness when reorganization occurs.²⁹

As can be noted from Table VI, in the State of Missouri bonded debt is assumed by the reorganized district.

IV. REORGANIZATION AND INCOME

Income in local schools is derived basically from the local tax, primarily property tax, and from the state foundation programs. There is a paucity of information in the literature concerning relative income by account, before reorganization as compared with income after reorganization.

Campbell stated that the developmental patterns of school finance programs in the states included in his study showed that a number of the

²⁸ Arthur L. Summers, Effective Legislation for School District Reorganization (Lincoln, Nebraska: The Great Plains School District Organization Project, 1968), p. 33.

²⁹ Ibid.

TABLE VI
STATE LAWS FOR BONDED INDEBTEDNESS
FOR DISTRICT REORGANIZATION

State	Provisions for Bonded Indebtedness
California	A county plan may include a proposal for the new unified district to assume its share of bonded indebtedness. A separate two-thirds approval of those voting is required.
Colorado	Existing bonded debt remains the obligation of the former districts, except if recommended by the committee and approved by majority vote, the debt is assumed by the new district.
Iowa	The plan of reorganization may provide for division of assets and liabilities. If not, the new board may make settlement with the former boards.
Kansas	Bonded debt remains with the former districts.
Missouri	Bonded debt is assumed by the reorganized district.
Nebraska	Any indebtedness remains with the former districts unless a different solution is voted.
Pennsylvania	Bonded debt becomes the liability of the new districts, except that which former districts incurred for current operations.
Maine	Debts to be included as a part of the total plan when voted.
South Dakota	The bonded debt remains with the former districts.

Source: Arthur L. Summers, Effective Legislation for School District Reorganization (Lincoln, Nebraska: The Great Plains School District Organization Project, 1968), p. 37.

earlier enacted school finance programs gave small districts an economic advantage over larger districts and that there was a noticeable trend toward the enactment of statutes designed to encourage reorganization.³⁰

Englehardt stated that equalization funds have been distributed to school districts that have little justification and as a result have made reorganization practically impossible.³¹

Reed stated that state aid handled wisely can greatly facilitate the establishment of desirable administrative units.³²

Financial factors that encourage reorganization, according to Reed, are:

1. The program of state support is organized and administered in such a way as to provide for the unification of state funds.
2. The program of state support guarantees an adequate foundation program to all districts on the basis of a minimum uniform tax burden.
3. The determination of the foundation program for each school district is based on objective measures for all phases of educational need and conforms to the minimum standards demanded by the need for school district reorganization.
4. The program of state support reimburses all districts for the necessary cost of transporting elementary and high school pupils beyond a reasonable walking distance.
5. The payment of high school tuition is a responsibility of the nonhigh school district.

³⁰Campbell, loc. cit.

³¹Englehardt and others, District Organization and Secondary Education, National Survey of Secondary Education, Bulletin No. 17 (Washington, D.C.: Government Printing Office, 1933), p. 71.

³²Calvin H. Reed, "Financial Factors Related to School District Reorganization" (unpublished doctoral thesis, University of Nebraska, Lincoln, 1949), p. 256.

6. The program of state support included payment for capital outlay in the districts which are organized as approved units.
7. Local planning for the reorganization of school districts includes an equitable disposition of all assets and liabilities of the districts affected.³³

According to Summers, very few states have made direct grants to encourage the adoption of district reorganization plans.³⁴ Four of the nine states reviewed by Summers provided state aid inducements to encourage reorganization.

California provided an additional \$20 per pupil annually in state foundation money for new unified districts. Missouri's one-time grant of \$40,000 on a matching basis for construction of new buildings served as an encouraging factor.³⁵

Summers further stated that it seems difficult to measure just how effective financial incentives have been as a major factor in achieving school district reorganization. None of the state laws examined using semipermissive legislation have adopted any financial penalties, that is, deny state monies to districts for not reorganizing.³⁶

V. EXPENDITURES AND REORGANIZATION

Many studies can be found concerning the size-cost relationship in public school operations; however, little has been done in making comparisons in costs before and after reorganization.

³³ Ibid.

³⁵ Ibid.

³⁴ Summers, op. cit., p. 33.

³⁶ Fitzwater, op. cit., p. 88.

Fitzwater stated that reorganization was not found to be an economy measure in the sense of reducing total school expenditures and cutting local tax rates. It has been stated that reorganization brings about increased services which usually result in increased expenditures; however, these improvements could not have been accomplished with efficiency except through the formation of the larger administrative units.³⁷

It is generally conceded that an adequate reorganized unit was able to provide at less cost the services provided by the old districts it replaced and that, where total school expense had been increased, significant educational improvement had resulted therefrom.

Barr made the following statement pertinent to school expenditures:

Studies in every state have shown the high expenditures and inadequate educational level of the small school. The General Educational Board, the Educational Policies Commission, The National Commission on School District Reorganization, the National Survey of Secondary Education, The White House Conference on Education and the Hoover Commission have all recognized the need for school district reorganization in order to assure strengthened local school government, adequate educational offerings, and prudence and economy in the financing of school districts.³⁸

Barr further stated that the amount of money currently wasted by school districts of inefficient size is incalculable, but it is undoubtedly great.³⁹ Not only is there a great waste of money but the number of children handicapped by a lack of school services in districts of inefficient size is also incalculable and is also great.

³⁷ Ibid.

³⁸ Barr, op. cit., p. 325.

³⁹ Ibid.

In Fitzwater's study it was stated that a serious obstacle to sound school financing was the inability of small districts to provide a satisfactory level of educational services at a reasonable cost.⁴⁰ Fitzwater further stated that studies made in state after state either before or during the course of their reorganization programs showed that small schools were more expensive to operate than those of larger size.

Barr stated that research in earlier years agreed with recent research that small school districts are not conducive to either economy or effective education. The current expenditures, capital outlays, and debt service of small districts are all affected by the uneconomical conditions which are encountered.⁴¹

In the report, Looking Ahead to Better Education in Missouri, it was stated that the waste which characterized inefficient school districts should not be permitted.⁴² This report further stated that one form of waste results from small-scale purchasing of supplies and goods and that it is sometimes desirable to enlarge school districts even if attendance lines remain unchanged in order to obtain the economies associated with large-scale purchasing.⁴³

It was further stated in the same report that the largest cause of inefficiency and waste in small school districts results from low pupil-teacher ratios.

⁴⁰Fitzwater, op. cit., p. 87.

⁴¹Barr, op. cit., 328.

⁴²Looking Ahead to Better Education in Missouri, p. 37.

⁴³Ibid.

CHAPTER III

PRESENTATION AND ANALYSIS OF FINANCIAL DATA

I. ANALYSIS OF ASSESSED VALUATIONS, TAX RATES,
AND BONDED INDEBTEDNESS

Assessed valuation. In the State of Missouri, there is nothing inherent in the reorganization process which would affect the assessed valuation of the districts involved. School district property is assessed by county officials who are not necessarily connected with the school organization.

Sales assessment ratios are shown in Appendix G. As can be seen by Appendix G, data are given only for fiscal year 1963-64 and subsequent years. Prior to 1963 this computation was not made by the State Tax Division. The sales-assessment ratios are given by county and not by school district. As indicated by Appendix G, three counties contained both control districts and reorganized districts; therefore, a comparison of sales-assessment ratios between reorganized and control districts in these three counties would not be meaningful.

Assessed valuations of reorganized districts and control districts are given in Appendix A. An analysis of these valuations indicating the percent of change that occurred from 1961-62 through 1965-66 is shown in Table VII. From Table VII it is noted that a mean increase of 5.3 percent occurred for reorganized districts during the period studied. A

TABLE VII

PERCENT OF INCREASE OR DECREASE IN ASSESSED VALUATION FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF
MISSOURI, 1961-62 THROUGH 1965-66

	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
<u>Reorganized Districts:</u>				
Senath-Hornersville	100	100.0	107.1	106.9
Holland-Steele	100	108.5	113.2	111.3
Arbyrd-Cardwell	100	100.6	101.5	98.4
Alma, Santa Fe, Blackburn	100	101.9	106.9	105.8
Fairview, Midway, Stella	100	105.0	108.9	106.8
Graham, Skidmore, Maitland	100	102.7	106.6	102.6
Mean, reorganized districts	100	103.1	107.4	105.3
<u>Control Districts:</u>				
Campbell	100	101.1	102.9	104.0
Deering	100	107.0	108.5	107.9
Clarkton	100	99.8	103.5	102.7
Green Ridge	100	96.3	95.7	102.9
Rocky Comfort	100	103.0	104.9	104.9
Westboro	100	98.8	101.8	101.6
Mean, control districts	100	101.0	102.9	104.0
State mean	100	102.2	109.3	113.3

mean increase of 4.0 percent is shown for control districts. The state increase in assessed valuation for the same period was 13.3 percent. Four reorganized districts showed increases above the mean for control districts while both reorganized districts and control districts showed increases considerably below the state increase of 13.3 percent.

Assessed valuations per student in average daily attendance is given in Table VIII. While a steady increase in total assessed valuation per student in average daily attendance is shown, marked exceptions occurred with reference to individual districts. Alma-Sante Fe and Blackburn showed considerable change due to the merger of these districts. The assessed valuation per student in average daily attendance for the Alma school district decreased from \$20,686 before reorganization to \$14,894 in 1965-66. The figure for Sante Fe school district, which was part of the same merger increased from \$9,153 in 1961-62 to \$14,894 in 1965-66. The Graham, Skidmore, and Maitland merger shows similar changes.

The percent of increase or decrease in assessed valuation per student in average daily attendance is shown in Table IX. This table shows extreme differences in the change in assessed valuation per student in average daily attendance for reorganized districts. These differences range from a 62.7 percent increase for Santa Fe to a decrease of 38 percent for Maitland school district. These changes can be accounted for in part because of the change in average daily attendance. Appendix F shows a decrease in average daily attendance except Green Ridge. Arbyrd-Cardwell was the only reorganized district which decreased

TABLE VIII

ASSESSED VALUATION PER STUDENT IN AVERAGE DAILY ATTENDANCE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF
MISSOURI, 1961-62 THROUGH 1965-66

	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
<u>Reorganized Districts:</u>				
Senath	\$ 5,116	\$ 5,227		
Hornersville	4,546	5,059		
Total	4,930	5,175	\$ 5,996	\$ 6,482
Holland	3,022	3,473		
Steele	3,778	4,202		
Total	3,521	3,954	4,336	4,399
Arbyrd	4,114	4,186		
Cardwell	4,541	4,523		
Total	4,293	4,330	5,325	5,585
Alma	20,686	22,187		
Santa Fe	9,153	9,443		
Blackburn	16,525	17,231		
Total	13,378	13,918	15,650	14,894
Fairview	6,213	6,730		
Midway	5,785	5,876		
Stella	3,836	3,111		
Total	5,009	5,258	6,297	6,116
Graham	14,028	15,237		
Skidmore	14,104	13,869		
Maitland	27,675	18,405		
Total	16,934	15,757	15,650	17,165
<u>Control Districts:</u>				
Campbell	3,831	4,045	4,080	4,277
Deering	3,298	3,459	3,821	3,992
Clarkton	3,142	3,351	3,695	3,597
Green Ridge	9,191	7,803	8,228	9,102
Rocky Comfort	4,387	4,603	4,587	4,643
Westboro	14,916	14,899	18,054	18,576

TABLE IX

PERCENT OF INCREASE OR DECREASE IN ASSESSED VALUATION PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL
DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
<u>Reorganized Districts</u>				
Senath	100	102.2	117.2	126.7
Hornersville	100	111.3	131.9	142.6
Total	100	105.0	121.6	131.5
Holland	100	114.9	143.5	145.6
Steele	100	110.9	114.5	116.1
Total	100	112.3	123.2	125.0
Arbyrd	100	101.7	129.4	135.7
Cardwell	100	99.6	117.3	123.0
Total	100	100.9	124.0	130.1
Alma	100	107.2	72.9	72.0
Santa Fe	100	103.2	164.7	162.7
Blackburn	100	104.3	91.2	90.1
Total	100	104.0	112.7	111.3
Fairview	100	108.3	101.3	99.2
Midway	100	101.6	108.8	106.6
Stella	100	107.2	164.2	160.7
Total	100	105.0	125.7	123.1
Graham	100	108.6	111.6	122.4
Skidmore	100	98.3	111.0	121.7
Maitland	100	66.5	56.5	62.0
Total	100	93.0	92.4	101.4
Mean		103.4	116.6	120.4
<u>Control Districts</u>				
Campbell	100	105.6	106.5	111.6
Deering	100	104.9	115.8	121.0
Clarkton	100	106.6	117.6	114.5
Green Ridge	100	84.9	89.5	99.0
Rocky Comfort	100	104.9	104.6	105.8
Westboro	100	99.9	121.0	124.5
Mean	100	101.1	109.2	112.7
State total	100	98.5	99.3	99.4

in assessed valuation. All control districts showed increases in assessed valuation.

The mean increase in assessed valuation for each student in average daily attendance for reorganized districts was 20.4 percent. The mean increase for control districts was 12.7 percent while the state showed a decrease of 0.6 percent.

It might be assumed from Table IX that when a reorganization occurs the assessed valuation behind each child in average daily attendance regresses toward the mean of the districts involved, and there is a marked increased or decreased financial burden placed on the districts involved when great disparity exists in the assessed valuation per student prior to reorganization.

Tax rates. Local revenue for public schools in the State of Missouri is derived primarily from taxes levied against real and personal property. Article X, Section 11(b) of the Missouri Constitution makes the following provisions:

Any tax imposed upon such property by municipalities, counties or school districts for their respective purposes, shall not exceed the following annual rates:

For municipalities--one dollar on the hundred dollars assessed valuation.

For counties--thirty-five cents on the hundred dollars assessed valuation in counties having three hundred million dollars, or more, assessed valuation and fifty cents on the hundred dollars assessed valuation in all other counties.

For school districts formed of cities and towns--one dollar on the hundred dollars assessed valuation, except that in the city of St. Louis the annual rate shall not exceed eighty-nine cents on the hundred dollars assessed valuation;

For all other school districts--sixty-five cents on the hundred dollars assessed valuation.¹

The limitations cited above are further qualified by Section 11(c) as follows:

In all municipalities, counties and school districts the rates of taxation as herein limited may be increased for their respective purpose for not to exceed four years, when the rate and purpose of the increase are submitted to a vote and two-thirds of the qualified electors voting thereon shall vote therefor; provided in school districts the rate of taxation as herein limited may be increased for school purposes so that the total levy shall not exceed three times the limit herein specified and not to exceed one year when the rate, period of levy and the purpose of the increase are submitted to a vote and a majority of the qualified electors voting thereon shall vote therefor; provided in school districts in cities of seventy-five thousand inhabitants or over the rate of taxation as herein limited may be increased for school purposes so that the total levy shall not exceed three times the limit herein specified and not to exceed two years, when the rate period of levy and the purpose of the increase are submitted to a vote and a majority of the qualified electors voting thereon shall vote therefor; provided, that the rates herein fixed, and the amounts by which they may be increased, may be further limited by law; and provided further, that any county or other political subdivisions when authorized by law and within the limits fixed by law, may levy a rate of taxation on all property subject to its taxing powers in excess of the rates herein limited, for library, hospital, public health, recreation grounds and museum purposes.²

Section 11(e) makes the following exclusion from the limitations indicated above:

The foregoing limitations on rates shall not apply to taxes levied for the purpose of paying any bonded debt.³

¹Constitution of the State of Missouri, 1945 (Revised 1960), (Jefferson City, Missouri: Von Hoffman Press, 1960), p. 117.

²Ibid., p. 118.

³Ibid.

Tax rates for reorganized and control districts are given in Appendix B. Table X shows the percent change in tax rates for reorganized and control districts.

A total tax rate for districts which later merged is not given. The tax rate for each district for 1961-62 was used as the base or 100 percent year and was divided into the tax rate applicable to the property of each district for succeeding years through 1965-66.

During the period covered by this study, considerable change is shown for some districts which later merged. The Blackburn district had a tax rate of 170 cents for 1961-62. The second year after reorganization citizens of the former Blackburn district were paying tax at the rate of 250 cents, a 47 percent increase.

Hornersville, prior to reorganization, was paying tax at the rate of 335 cents. Two years following reorganization the tax rate had reduced to 310 cents, a 7.5 percent decrease. Other districts showed considerable change but less marked than the two districts cited above.

The greatest change for the same period of time for control districts was 17.5 percent. Tax rates for all other control districts remained fairly stable.

The mean increase for reorganized districts was 12.5 percent. The mean change for control districts was 4.0 percent. This can be compared with a mean change for high school districts of the state of 8.8 percent.

It was noted that when two or more districts having separate tax rates merge and assume a common tax burden, unless there is an identical

TABLE X

PERCENT OF INCREASE OR DECREASE IN TAX RATES FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
<u>Reorganized Districts:</u>				
Senath	100	103.6	112.7	112.7
Hornersville	100	100.0	92.5	92.5
Holland	100	105.0	96.6	96.6
Steele	100	96.6	96.6	96.6
Arbyrd	100	100.0	106.6	106.6
Cardwell	100	100.0	106.6	106.6
Alma	100	100.0	142.8	142.8
Santa Fe	100	100.0	106.3	106.3
Blackburn	100	117.6	147.0	147.0
Fairview	100	114.5	110.4	115.8
Midway	100	108.8	117.8	123.6
Stella	100	100.0	96.4	101.1
Graham	100	105.3	115.3	118.4
Skidmore	100	100.0	115.3	118.4
Maitland	100	95.4	95.4	102.3
Mean	100	103.1	110.6	112.5
<u>Control Districts:</u>				
Campbell	100	100.0	101.8	101.8
Deering	100	98.3	98.3	104.8
Clarkton	100	100.0	100.0	100.0
Green Ridge	100	100.0	100.0	100.0
Rocky Comfort	100	100.0	117.5	117.5
Westboro	100	100.0	100.0	100.0
Mean	100	99.8	102.9	104.0
Mean, state	100	101.5	105.9	108.8

levy prior to reorganization, there will be, within the reorganizational process, an automatic increase or decrease in tax rate for one or more of the districts involved. The amount of increase or decrease will depend on the demands of the new organization and the disparity that existed prior to reorganization. It was further noted that, in cases where great disparity existed in tax rates prior to reorganization, considerable shifting of tax burden was made as a result of reorganization.

Bonded indebtedness. As has been indicated in Chapter II, bonded debt, in some instances, can be a retarding factor in reorganization proposals; however, this question is not pertinent to this study since districts already reorganized are central to the study. In the State of Missouri, when districts merge, all property held by the individual districts merged becomes the property of the reorganized district and the new district assumes all obligations of districts relinquishing their entity through the merger process. Districts relatively free from debt are sometimes hesitant to merge with others which are heavily in debt.

Appendix C shows the bonded debt of reorganized and control districts involved in this study. Appendix C shows that all reorganized and control districts show decreases in bonded debt after reorganization with the exception of Arbyrd. In this instance, the table is somewhat misleading in that the increase in debt occurred during fiscal year 1963-64 which was omitted from the study. This bond issue was made prior to the Arbyrd-Cardwell merger.

Table XI shows the percent of change that occurred for both reorganized and control districts for fiscal years 1961-62 through 1965-66. Table XI indicates a decrease in bonded debt for all districts except one. As stated above Arbyrd passed a bond issue for \$100,000 in 1963-64. Senath shows an increase in bonded debt in 1962-63 which was attributed to a fire loss necessitating the replacement of a building. Neither of these issues can be attributed to the reorganization factor.

In the case of control districts, no bond issues were indicated.

In Chapter II, it was indicated that more building activity occurs in districts immediately following reorganization than in other districts. In the districts studied in this analysis this was not the case for the two years following reorganization.

It has been noted during the process of this study that, when small high school districts merge, a new school plant or major additions to present plants are not inherent to the merger process. Various organizational patterns are implemented for the use of existing facilities. One previous high school plant may be converted to a junior high school plant and another becomes the high school of the reorganized district. As previously noted, most districts in this study were in a period of population decline. This instability of population could be a factor retarding new building programs. A more extended study of these districts could reflect bonding activity that did not occur during the two years immediately following reorganization.

TABLE XI

PERCENT OF INCREASE OR DECREASE IN BONDED INDEBTEDNESS FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF
MISSOURI, 1961-62 THROUGH 1965-66

	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
<u>Reorganized Districts:</u>				
Senath	100	123.2		
Hornersville	100	96.3		
Total	100	115.0	104.2	94.0
Holland	100	95.1		
Steele	100	94.2		
Total	100	94.5	83.0	92.8
Arbyrd	100	93.8		
Cardwell	100	95.1		
Total	100	94.7	117.1	110.5
Alma	100	93.2		
Santa Fe	100	92.4		
Total	100	92.7	70.0	61.9
Fairview	100	0.0		
Midway	100	0.0		
Stella	100	50.0		
Total	100	50.0	0.0	0.0
Graham	100	0.0		
Skidmore	100	0.0		
Maitland	100	94.5		
Total	100	94.5	82.2	76.0
Mean	100	90.2	76.1	72.6
<u>Control Districts:</u>				
Campbell	100	92.6	70.8	63.4
Deering	100	89.2	66.7	54.9
Clarkton	100	93.3	79.8	73.1
Green Ridge	100	96.0	88.0	84.0
Rocky Comfort	100	0.0	0.0	0.0
Westboro	100	0.0	0.0	0.0
Mean	100	61.8	50.9	45.9
Mean, state	100	107.6	117.6	124.7

II. ANALYSIS OF INCOME DATA

Local Income

Local income accounts are indicated in Table XI showing the percent of increase or decrease that occurred for reorganized and control districts for the two years after reorganization as compared to the two years prior to reorganization.

Current tax. This tax included all school taxes collected on property, both personal and real, assessed for tax purposes in the school district. The area subject to taxation for reorganized districts was the same after reorganization as it was before reorganization since the entities were merged in their entirety. There seems to be nothing in Missouri law that would force a change in tax collection procedures due to reorganization. Current tax collections for school purposes, according to Table XII increased 11.7 percent for reorganized districts which may be compared with an increase of 4.2 percent for control districts. This represents a difference of 7.5 percent. The mean tax rate for the fifteen districts which later merged for the year prior to reorganization was 255.33 cents on the one-hundred dollar assessed valuation.

The second year following reorganization the average rate of the six reorganized districts was 278.83 cents which would account for part of the increase in current tax of 11.7 percent. Control districts had an average rate of 268.50 cents the year prior to reorganization and an average rate of 278.83 cents the second year after reorganization which was the same average rate as reorganized districts.

Delinquent tax. All income collected in the form of taxes after December 31 in the State of Missouri are posted to the delinquent tax account. This account could fluctuate substantially due to adverse economic conditions which does not seem to be the case for the period of time covered by this study. The delay in payment of a single large tax account in districts of this size for whatever reason would cause this item to fluctuate more than usual. Since overdue taxes paid are the only reason for this account, it is difficult to see how the merger of two or more school districts could affect income recorded here. If it is assumed that the same proportion of tax accounts are delinquent each year a higher tax rate would result in an increase in delinquent tax collections.

As can be seen from Table XII the collections in this account increased by 3.9 percent for reorganized districts and 69.0 percent for control districts. Table XIII shows an increase in per pupil income in this account of 16.6 percent for reorganized districts and 79.2 percent for control districts.

Intangible tax. This tax is collected on intangible property held by patrons of the districts involved. In this study. Table XIV shows this item constituted less than one-half of 1 percent of current income.

An increase of 9.0 percent in this account is noted from Table XII for reorganized districts and an increase of 79.2 percent for control districts.

TABLE XII

PERCENT OF INCREASE OR DECREASE IN LOCAL INCOME FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Current tax	11.7		4.2		7.5
Delinquent tax	3.9		69.0		65.1
Intangible tax	9.0		79.2		70.2
Tuition from patrons		37.0	115.8		152.8
Transportation from patrons	Inf.		625.0		Inf.
Other local (Gr. 1-12)		2.0	41.4		43.4
Food service		2.8	3.2		6.0
Student body activity		16.2		7.3	8.9
Community service	861.4		-0-	-0-	861.4
All other local	61.2			27.8	89.0
Total	6.8		5.4	-0-	1.4
State	24.5				

TABLE XIII

PERCENT OF INCREASE OR DECREASE IN LOCAL INCOME PER STUDENT IN AVERAGE DAILY
ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE
OF MISSOURI, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Current tax	25.3		10.5		14.8
Delinquent tax	16.6		79.2		62.6
Intangible tax	22.3		90.0		67.7
Tuition from patrons		29.3	128.8		158.1
Transportation from patrons	-0-	-0-	668.7		668.7
Other local (Gr. 1-12)	9.8		49.9		40.0
Food service	9.0		9.4		0.4
Student body activities	-0-	6.0		1.7	4.3
Community service	978.5		-0-	-0-	978.5
All other local	80.8			23.4	104.2
Total	19.8		11.8		8.0
State	13.2				

TABLE XIV

LOCAL INCOME OF REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF REVENUE INCOME FOR THE TWO YEARS PRECEDING REORGANIZATION AND THE TWO YEARS FOLLOWING REORGANIZATION, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts	
	Before	After	Before	After
Current tax	31.70	32.40	26.89	25.03
Delinquent tax	1.25	1.19	1.46	2.18
Intangible tax	0.30	0.31	0.17	0.27
Tuition from patrons	0.05	0.03	0.02	0.04
Transportation from patrons	-0-	0.01	-0-	-0-
Other local (Gr. 1-12)	0.50	0.45	0.46	0.58
Food service	5.36	4.76	5.19	4.77
Student body activities	5.39	4.15	4.50	3.72
Community service	0.01	0.08	-0-	-0-
All other local	0.40	0.59	0.64	0.41
Total	44.96	43.94	39.31	37.05
State	60.84	59.86		

From Table XIII it can be seen that income from tax on intangible items per pupil in average daily attendance increased 22.3 percent for reorganized districts and 90.0 percent for control districts, a difference of 67.7 percent. From Table XIV it can be seen that, in the case of reorganized districts .30 percent of current income consisted of intangible tax receipts before reorganization and .31 percent after reorganization. Control districts showed .17 percent of their income from this source before reorganization and .27 percent after reorganization, an increase of .10 percent.

Tuition from patrons. Income from this source decreased by 37 percent for reorganized districts and increased 115.8 percent for control districts. When bordering districts merge, tuition students who cross district lines would appear to decrease in number which might be assumed to have caused the decrease in tuition receipts by reorganized districts.

Table XIV indicates that this source of revenue accounted for .05 percent of revenue income of the fifteen districts prior to merger and .03 percent of revenue income for the six reorganized districts after merger. Instead of a decrease, control districts reflected an increase from .02 percent to .04 percent of revenue income in this account.

Transportation from patrons. This account reflects a negligible portion of current income for both reorganized and control districts. Control districts show only \$2.40 in this account for the two years prior to reorganization and \$17.40 after reorganization. The income

for reorganized districts from this source increased from none prior to reorganization to \$500 after reorganization. Table XIV shows that these figures had little importance as far as current income was concerned.

Other local income (1-12). The income recorded in this account accrued from student fees and other income not considered student body activities income. From Table XII it can be noted that reorganized districts reflected a decrease of 2.0 percent after reorganization. The data for control districts reflected an increase of 41.4 percent in this account. The per pupil change shown by Table XIII was an increase of 9.8 percent for reorganized districts and an increase of 49.9 percent per pupil in control districts. The proportion of the total current income as shown in Table XIV was .50 percent before reorganization for reorganized districts as opposed to .45 percent after reorganization. Control districts showed an increase from .46 percent to .58 percent of current income.

Food service. Table XII indicates total food service income decreased 2.8 percent in the case of reorganized districts and increased 3.2 percent in control districts, a difference of 6.0 percent. During the same period of time reorganized districts decreased 5.1 percent more in average daily attendance than the decrease shown by control districts which could account for much of the difference.

Table XIII shows an increase per student in average daily attendance income for food service of 9.0 percent for reorganized districts and an increase of 9.4 percent for control districts.

Table XIV, page 51, indicates that in the case of reorganized districts, food service income constituted .60 percent less of current income after reorganization than this source did before reorganization. The reduction in the percent of current income represented by this account for control districts was .42 percent.

Student body activities. Both reorganized and control districts reflected decreases in receipts from student body activities after reorganization. According to Table XII, page 49, there was a 16.2 percent decrease in this income for reorganized districts and a 7.3 percent decrease for control districts. Table XIII, page 50, shows a 6.0 percent decrease per student in average daily attendance for reorganized districts and a 1.7 percent decrease per student in average daily attendance for control districts. The decrease in the percent student body activities income was of revenue income as shown in Table XIV, page 51, was 1.24 percent in reorganized districts compared to a decrease of .78 percent for control districts.

Community service. This account has very little import as far as local income is concerned. Control districts showed no income in this account for either year included in the study. Reorganized districts showed an income from this source of \$487 before reorganization compared to an income of \$4,681.81 after reorganization, an increase of 861.4 percent. The proportion of current income after reorganization as shown by Table XIV was none for control districts and .08 percent for reorganized districts.

All other local income. This is a miscellaneous income account and reflects all income that cannot properly be assigned to other local income items. From Table XII, page 49, it can be seen that this account showed an increase of 61.2 percent in the case of reorganized districts and a decrease of 27.8 percent in control districts. The income per student in average daily attendance from this source as can be seen from Table XIII, page 50, increased 80.8 percent in reorganized districts and decreased 23.4 percent for control districts.

Total local income. It can be seen from Table XII that there was little difference between the increase that occurred in total local income in reorganized districts after reorganization had taken place and the increase that occurred in the case of control districts. Reorganized districts reflected an increase of 6.8 percent while control districts showed an increase of 5.4 percent, a difference of 1.4 percent.

Table XIII shows that the per pupil increase for reorganized districts was 19.8 percent as compared to a per pupil increase of 11.8 percent in control districts, a difference of 8.0 percent. Again, it should be pointed out that reorganized districts decreased in average daily attendance 5.1 percent more than did control districts.

Table XIV, page 51, shows that local income constituted 44.96 percent of current income in the fifteen districts that later merged. The same area after merger showed local income constituting 43.94 percent of current income, a decrease of 1.02 percent. For the same period, control districts showed a decrease from 39.31 percent to 37.05 percent of current income, a decrease of 2.26 percent.

County Income

County income in the State of Missouri refers to all income that is disbursed to school districts from county sources. This included county school funds, township funds, fines, forfeitures, escheats, state assessed utility tax, and any other income that might be derived from the county.

Fines, forfeitures, and escheats. This income is derived from all penalties, forfeitures, and fines which are distributed to school districts depending each year upon the base of the last enumeration of pupils in the county. The enumeration is defined to mean all pupils of ages six through twenty.

It is difficult to see how reorganization could have affected the amount of money received from this source. From Table XV it can be noted that there was an increase of 62.4 percent in receipts from this source for reorganized districts after reorganization. Control districts showed an increase of 125.3 percent. Receipts per pupil in average daily attendance from this source as shown by Table XVI increased 82.2 percent in reorganized districts and 138.9 percent for control districts.

The distribution of income reflected by Table XVII shows an increase of .23 percent of current income for reorganized districts and an increase of .28 percent for control districts which is a difference of .05 percent.

State assessed utility tax. This tax is distributed by the county to the various districts according to enumeration. This tax

TABLE XV

PERCENT OF INCREASE OR DECREASE IN COUNTY INCOME FOR REORGANIZED AND CONTROL
DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Fines, forfeitures, escheats, etc.	62.4		125.3		62.9
State assessed utility tax	21.9		16.2		5.7
Other county income		84.1		88.8	4.7
Total	21.4		21.0		0.4
State	26.3				

TABLE XVI

PERCENT OF INCREASE OR DECREASE IN COUNTY INCOME PER STUDENT IN AVERAGE DAILY
ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF
MISSOURI, 1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Fines, forfeitures, escheats, etc.	82.2		138.9		56.7
State assessed utility tax	36.8		23.2		13.6
Other county income		82.2		88.1	5.9
Total	36.2		28.3		7.9
State	14.8				

TABLE XVII

COUNTY INCOME OF REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF REVENUE INCOME FOR THE TWO YEARS PRECEDING REORGANIZATION AND THE TWO YEARS FOLLOWING REORGANIZATION, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts	
	Before	After	Before	After
Fines, forfeitures, escheats, etc.	0.47	0.70	0.27	0.55
State assessed utility tax	6.38	7.10	5.87	6.10
Other county income	0.22	0.03	0.01	-0-
Total	7.07	7.83	6.15	6.65
State	6.13	5.99		

bears the average school tax rate of the county. The amount of this tax levied for teachers and incidental purposes is distributed according to enumeration. Districts having levies for building and debt service receive utility tax according to the amount levied.

Table XV shows that receipts from this tax was 21.9 percent greater for reorganized districts for the two years after reorganization than the amount received the two years prior to reorganization. Control districts received 16.2 percent more for the two years after reorganization. As shown by Table X, page 43, the average tax rate of reorganized districts increased more for this period of time than did the average rate for control districts which could account for part of the difference.

The state assessed utility tax per capita increased 36.8 percent for reorganized districts and 23.2 percent for control districts, a difference of 13.6 percent.

Utility tax as a percent of total current income as shown by Table XVII increased .72 percent for reorganized districts and .23 percent for control districts, a difference of .49 percent, reorganized districts showing the greater increase.

Other county income. Other county income as shown by Table XV was 84.1 percent less after reorganization than before with respect to reorganized districts. Control districts showed a decrease of 88.8 percent.

The receipt per student in average daily attendance in this account as shown by Table XVI decreased 82.2 percent in reorganized districts and decreased 88.1 percent in control districts.

Table XVII, page 59, indicates that after reorganization, other county income was .19 percent less of current income where reorganized districts are concerned and .01 percent less in control districts.

There seems to be no factor in this account that would necessarily change due to school district mergers.

Total county income. As can be noted from Table XV, page 57, county income for reorganized districts increased 21.4 percent. The increase was 21.0 percent for control districts. Table XVI, page 58, shows a per capita increase of 36.2 percent for reorganized districts and 28.3 percent for control districts. Table XVII shows an increase from 7.07 to 7.83 percent of current income for reorganized districts while the local income for control districts increased from 6.15 to 6.65, a change of only .26 percent, reorganized districts showing the greatest increase.

State Income

State income in the State of Missouri is derived from the following sources:

- A. Equalization, teacher preparation, and additional amount.
- B. Transportation aid.
- C. Exceptional pupil and/or orphan aid.
- D. Building aid.
- E. Foreign insurance (textbook).

Equalization, teacher preparation, and additional amount. These items are grouped together in one amount in the FD/5 report to the State Department of Education. State equalization aid was guaranteed to

assist a school district to have \$137.25 per pupil in average daily attendance. This aid was arrived at by multiplying the average daily attendance in grades one through twelve by \$137.25, then subtracting the sum of the revenue derived from a 10-mill tax on the last assessed valuation, the amount received the previous year from county and township funds, and the amount received from state assessed utilities and revenue for school purposes for intangible tax. A district would not participate in the state aid if deductions exceeded the guarantee.

A school district may qualify for a second level equalization not to exceed \$13 per pupil in average daily attendance if requirements of the first level are met and the district levies a property tax which produces an amount not less than the product of 27.5 mills on property of the district assessed at 30 percent of true value as certified by the State Tax Commission each year. This law was enacted in 1963; therefore, this inducement was not in effect during the first years included in this study. Sales assessment ratios are shown in Appendix G for the years covered by this study during which time this enactment was effective.

An additional amount or flatgrant was made at the rate of \$122.25 per pupil in average daily attendance or \$3,667.50 per full-time teacher whichever was smaller.

State school monies for teacher preparation were based on semester hours earned at an accredited college or university. An amount of \$492 was provided for each teacher with 150 or more hours credit. An amount of \$320 was provided for each teacher with 120 to 149 semester hours of

credit and none was allowed for teachers with less than 120 hours credit. A "teacher" was interpreted to include classroom teachers, supervisors, principals, and superintendents regularly employed more than half time who were properly certified.

It can be noted from Table XVIII that reorganized districts received 7.8 percent less from the above sources after reorganization than they did prior to reorganization. Control districts received 3.2 percent less. The difference was 4.6 percent. There was a difference of 5.1 percent in decreased enrollment, reorganized districts having lost more students than control districts.

Table XIX shows that reorganized districts received 3.4 percent more per pupil in average daily attendance while control districts received 2.6 percent more per student, a difference of .8 percent.

After reorganization, this line item accounted for 5.95 percent less of current revenue than did the same account before reorganization with reference to reorganized districts. Control districts showed a decrease in this account of 5.84 percent of current revenue.

Transportation aid. State transportation aid was allocated to the school districts for resident and nonresident high school students and resident elementary students transported one-half mile or more over approved bus routes. There was a sparcity factor in making the allocation as follows:

TABLE XVIII

PERCENT OF INCREASE OR DECREASE IN STATE INCOME FOR REORGANIZED AND CONTROL
DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Equalization, teacher preparation and additional amount		7.8		3.2	4.6
Transportation	33.3		31.6		1.7
Exceptional pupil and/ or orphan aid	58.9		143.9		85.0
Building aid	1200.0			100.0	1300.0
Foreign insurance	4.4		5.6		1.2
Total		0.5	2.3		2.8
State	21.6				

TABLE XIX

PERCENT OF INCREASE OR DECREASE IN STATE INCOME PER STUDENT IN AVERAGE DAILY ATTENDANCE
FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Equalization, teacher preparation and additional amount	3.4		2.6		4.6
Transportation	49.5		39.5		10.0
Exceptional pupil and/ or orphan aid	78.2		158.6		80.4
Building aid	1358.4			100	1358.4
Foreign insurance	17.1		12.0		5.1
Total	11.6		8.5		3.1
State	10.5				

<u>Pupils transported per mile traveled</u>	<u>Allowance per pupil per month</u>
0 to 2.9	\$6.00
3.0 to 3.9	3.85
4.0 or more	3.25

A further stipulation was made that state aid shall not exceed actual transportation costs.

Table XVIII shows that transportation aid increased 33.3 percent for reorganized districts and 31.6 percent for control districts, a difference of 1.7 percent.

From Table XIX it can be seen that the increase per student in average daily attendance for reorganized districts was 49.5 percent and the increase for control districts was 39.5 percent, an increase of 10.0 percent.

From the above data, it might be assumed that bus routes are somewhat lengthened or additional routes added because of reorganization in the case of reorganized districts.

In the case of reorganized districts, transportation income constituted 4.99 percent of current income prior to reorganization according to Table XX. After reorganization this item constituted 6.07 percent of revenue income. Concerning control districts, this item showed an increase from 5.7 percent prior to reorganization to 6.76 percent subsequent to reorganization.

TABLE XX

STATE INCOME OF REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF REVENUE INCOME FOR THE TWO YEARS PRECEDING REORGANIZATION AND THE TWO YEARS FOLLOWING REORGANIZATION, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts	
	Before	After	Before	After
Equalization, teacher preparation	37.26	31.31	42.97	37.13
Transportation	4.99	6.07	5.70	6.76
Exceptional pupil aid	0.94	1.36	0.83	1.81
Building aid	0.04	0.42	0.54	-o-
Foreign insurance	1.77	1.68	2.01	1.90
Total	45.00	40.90	52.05	47.60
State	30.45	29.01		

Exceptional pupil aid. The State of Missouri makes exceptional pupil aid for handicapped children. To qualify for handicapped children aid, a district must meet certain standards of class size. State aid amounted to \$2,800 per class and \$350 per pupil for homebound instruction. When the size of the mentally retarded class exceeded 16 pupils, \$175 was added for each additional pupil not to exceed 20 pupils per class which could total \$3,500 per class. Special aid may be granted for orphans not to exceed \$2.75 per pupil per month in regular attendance.

According to Table XVIII, page 64, there was an increase of 58.9 percent in income from the above source for reorganized districts. Control districts showed an increase from this source of 143.9 percent.

The increase in per pupil income from this source as seen by Table XIX, page 65, was 78.2 percent for reorganized districts and 158.6 percent for control districts.

The percent of current revenue from this aid increased from .94 percent to 1.36 percent for reorganized districts and from .83 percent to 1.81 percent for control districts.

Foreign insurance. This fund is derived from a percentage of a Missouri State foreign insurance tax and is allocated according to enumeration on a state-wide basis. This money by law was earmarked for use in the purchase of textbooks and instructional materials.

As can be seen from Table XVIII, page 64, there was an increase of 4.4 percent from this source after reorganization in the case of

reorganized districts and an increase of 5.6 percent in control districts. The percent capita increase was 17.1 percent for reorganized districts and 12.0 percent for control districts.

Building aid. State income for building aid may be allocated under different laws. The initial law provided \$1,000 for each elementary building abandoned.

Another enactment entitled a twelve-year high school district to receive one-fourth of the cost of a high school building not to exceed \$2,000 to assist in construction of a new building.

Under the school district reorganization law of 1948 school districts may receive aid amounting to \$100 per pupil enrolled in the newly reorganized district at the time of construction of a building not to exceed \$50,000, and this aid is disbursed on a matching basis.

Building aid for reorganized districts amounted to \$2,000 prior to reorganization and \$26,000 after reorganization, an increase of 1200 percent.

Control districts received from this source \$14,219.28 prior to reorganization and none after reorganization.

Total state aid. Total state aid amounted to 45 percent of current income prior to merger for the districts which later reorganized. After merger this figure was 40.90 percent. Control districts decreased during the same period from 52.05 to 47.60 percent, a decrease of 4.45 percent as compared to a decrease of 4.10 percent for reorganized districts. Since state aid is closely tied to the decrease in average

daily attendance the decreases indicated above can partially be explained by the data shown in Appendix F.

Federal Income

Table XXI shows the amount of income received from federal sources by year for reorganized districts, and Table XXII indicates comparable information for control districts. Some federal income accounts did not exist prior to reorganization, and other accounts, such as Public Law 815 and Public Law 874, do not lend themselves well to comparison since a district must be in a federally impacted area in order to receive such funds. The accounts here that are common to most districts are: National Defense Education Act, vocational aid, and school lunch.

Economic Opportunity Act money was received by control districts in 1965 amounting to \$753.35 and in 1965-66 amounting to \$2,908.36. These funds amounted to an average of \$1.17 per student in reorganized districts in 1965-66. The same year control districts received an average of \$1.05 per student in Economic Opportunity Act funds. Elementary and Secondary Education Act receipts in 1965-66 amounted to \$45.11 per student in reorganized districts and \$70.16 per student in control districts.

Control districts received Public Law 815 funds amounting to \$1,710 in 1962-63 and Public Law 874 funds in 1965-66 amounting to \$549. Reorganized districts received \$3,862.16 of Public Law 815 funds prior to reorganization and \$632 after reorganization. Public Law 874 funds were received by reorganized districts only in 1965-66, and these

TABLE XXI

FEDERAL INCOME RECEIVED BY FIFTEEN DISTRICTS PRIOR TO
REORGANIZATION AND SIX DISTRICTS FOLLOWING
REORGANIZATION IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Account	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
EOA	-o-	-o-	-o-	\$ 6,066.00
ESEA	-o-	-o-	-o-	233,729.10
Public Law 815	\$ 1,516.16	\$ 2,346.00	\$ 632.00	-o-
Public Law 874	-o-	-o-	-o-	11,155.00
NDEA	14,237.63	10,029.73	14,776.60	7,668.50
Vocational aid	18,184.25	18,086.64	14,244.00	24,696.10
School lunch	42,510.08	43,992.77	35,520.87	28,419.85
School milk	-o-	-o-	-o-	4,803.22
Other income	4,538.76	9,666.00	3,827.00	68,844.56
Total	\$80,986.88	\$84,121.14	\$69,000.47	\$385,382.33

TABLE XXII
FEDERAL INCOME RECEIVED BY SIX CONTROL DISTRICTS
IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	Before Reorganization		After Reorganization	
	1961-62	1962-63	1964-65	1965-66
EOA	-0-	-0-	\$ 753.35	\$ 2,908.36
ESEA	-0-	-0-	-0-	194,248.49
Public Law 815	-0-	\$ 1,710.00	-0-	-0-
Public Law 874	-0-	-0-	549.00	-0-
NDEA	\$ 3,479.88	4,195.21	8,910.53	3,798.04
Vocational aid	12,286.75	11,268.90	7,371.00	11,389.00
School lunch	17,040.96	16,433.88	15,270.18	12,306.32
School milk	-0-	442.56	-0-	2,781.84
Other income	-0-	442.56	-0-	2,781.84
Total	\$32,807.59	\$35,200.59	\$32,854.06	\$227,612.05

receipts amounted to \$11,155. Since receipts from these funds were so inconsistent, a before and after comparison hardly seems feasible.

These funds were received because of students who were federally connected, and it does not seem prudent to consider these amounts varying because of reorganization.

National Defense Education Act funds were received for all years included in the study for both reorganized and control districts. From Table XXIII, it can be seen that an increase of 57.6 percent from this source was realized by reorganized districts and an increase of 65.6 percent by control districts. The per capita increase per student in average daily attendance as shown by Table XXIV was 76.8 percent for reorganized districts and 75.6 percent for control districts.

Vocational aid. Revenue from this source increased in reorganized districts by 7.4 percent while decreasing 26.4 percent in control districts; according to Table XXV, revenue from this source constituted .89 percent of total revenue receipts before reorganization and .63 percent after reorganization for control districts. In reorganized districts vocational aid constituted .64 percent of revenue receipts before and .62 after reorganization.

School lunch. Receipts from the federal government for school lunches showed a decrease of 26.1 percent for reorganized districts and a decrease of 17.6 percent for control districts. The per student in average daily attendance figures indicated a 17.1 percent decrease for reorganized districts and 12.6 percent decrease for control districts. School lunch receipts were 1.52 percent of total revenue in the case of

TABLE XXIII

PERCENT OF INCREASE OR DECREASE IN FEDERAL INCOME FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
EOA	Inf.		Inf.		Inf.
ESEA	Inf.		Inf.		Inf.
Public Law 815		83.6		100.0	16.4
Public Law 874	Inf.		Inf.		Inf.
NDEA	57.6		65.6		8.0
Vocational aid	7.4			26.4	33.8
School lunch		26.1		17.6	8.5
School milk	Inf.		528.6		Inf.
Other income	411.6			84.4	496.0
Total	175.2		283.0		107.8
State	140.6				

TABLE XXIV

PERCENT OF INCREASE OR DECREASE IN FEDERAL INCOME PER STUDENT IN AVERAGE DAILY ATTENDANCE
FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
EOA	Inf.		Inf.		Inf.
ESEA	Inf.		Inf.		Inf.
Public Law 815		81.6		100.0	18.4
Public Law 874	Inf.		Inf.		Inf.
NDEA	76.8		75.6		1.2
Vocational aid	20.5			15.6	36.1
School lunch		17.1		12.6	4.5
School milk	Inf.		566.5		Inf.
Other income	473.9			83.5	557.4
Total	208.7		306.1		97.4
State	118.7				

TABLE XXV

FEDERAL INCOME OF REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF REVENUE INCOME FOR THE TWO YEARS PRECEDING REORGANIZATION AND THE TWO YEARS FOLLOWING REORGANIZATION, 1961-62 THROUGH 1965-66

Income	Reorganized Districts		Control Districts	
	Before	After	Before	After
EOA	-o-	0.10	-o-	0.12
ESEA	-o-	3.75	-o-	6.56
Public Law 815	0.07	0.01	0.06	-o-
Public Law 874	-o-	0.18	-o-	0.02
NDEA	0.43	0.36	0.29	0.42
Vocational aid	0.64	0.62	0.89	0.63
School lunch	1.52	1.03	1.26	0.93
School milk	-o-	0.08	0.02	0.09
Other income	0.25	1.17	0.04	0.01
Total	2.90	7.30	2.57	8.79
State	2.55	4.85		

reorganized districts prior to reorganization and 1.03 percent after reorganization. In the case of control districts this source represented 1.26 percent of revenue income before and .93 percent after reorganization.

School milk. This source of revenue was indicated only for fiscal year 1965-66 for reorganized districts and for fiscal years 1962-63 and 1965-66 for control districts which in the case of control districts was an increase after reorganization of 528.6 percent.

Other income. Other income increased by 411.6 percent for reorganized districts and decreased 84.4 percent for control districts.

Total federal income. Total income from federal sources increased 175.2 percent for reorganized districts and increased 283.0 percent for control districts. The per student in average daily attendance figures as shown in Table XXIV reflects an increase of 208.7 percent for reorganized districts and an increase of 306.1 percent for control districts.

Total revenue income. It can be seen from Table XXVI that revenue income increased 9.5 percent in reorganized districts and 11.9 percent in control districts which is a difference of 2.4 percent. State revenue increased 26.5 percent during the same period. Table XXVII shows revenue income per student increased 22.8 percent in the case of reorganized districts and 18.7 percent for control districts. The difference in this case was 4.1 percent.

TABLE XXVI

PERCENT OF INCREASE OR DECREASE IN TOTAL REVENUE INCOME FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Total revenue	9.5		11.9		2.4
State	26.5				

TABLE XXVII

PERCENT OF INCREASE OR DECREASE IN TOTAL REVENUE INCOME PER STUDENT IN AVERAGE DAILY ATTENDANCE
FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Total revenue	22.8		18.7		4.1
State	15.0				

Nonrevenue Receipts

Under this heading, receipts from sale of bonds, property sales, and insurance proceeds are included. If reorganization of school districts necessitates additional building the nonrevenue receipts for bond sales would be increased, but in the case of the districts included in this study, there was little bonding for the two years following reorganization. There was a bond issue of \$100,000 in 1965-66. Control districts showed no income from bonding after reorganization.

Table XXVIII shows decreases of 76.6 percent in revenue from bonds after reorganization for reorganized districts. Property sales increased 152.1 percent for reorganized districts and decreased 99.4 percent for control districts.

Insurance proceeds decreased in both cases; 97.9 percent in reorganized districts and 71.9 percent in control districts.

Total nonrevenue receipts decreased 83.6 percent in the case of reorganized districts and 99.8 percent in control districts.

Table XXIX indicates that nonrevenue receipts per student in average daily attendance decreased 99.8 percent in control districts and 81.6 percent in reorganized districts, a difference of 18.2 percent.

Receipts from Other Districts

Tuition. As districts merge, it might be assumed that the number of tuition students would become fewer in number; consequently, this receipt item would become less important. Table XXX shows a decrease of 24.7 percent from this source in reorganized districts and an increase of 229.7 percent for control districts.

TABLE XXVIII

PERCENT OF INCREASE OR DECREASE IN NONREVENUE INCOME FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Sale of bonds		76.6		100.0	23.4
Property sales	152.1			99.4	251.5
Insurance proceeds		97.9		71.9	25.9
Total		83.6		99.8	16.2
State	2.5				

TABLE XXIX

PERCENT OF INCREASE OR DECREASE IN NONREVENUE INCOME PER STUDENT IN AVERAGE DAILY
ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Sale of bonds		73.8		100.0	25.2
Property sales	182.8			99.4	282.2
Insurance proceeds		97.5		70.2	27.3
Total		81.6		99.8	18.2
State		6.8			

TABLE XXX

PERCENT OF INCREASE OR DECREASE IN RECEIPTS FROM OTHER DISTRICTS FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Tuition		24.7	229.7		254.4
Transportation		9.4		76.8	67.4
Total		23.5	211.6		188.1
State		12.4			

Transportation receipts under this heading decreased 9.4 percent for reorganized districts and 76.8 percent for control districts while total income from this source reduced 23.5 percent in the case of reorganized districts and increased 211.6 percent for control districts.

From Table XXXI it can be seen that receipts from other districts increased 230.4 percent in control districts while decreasing 14.2 percent in reorganized districts. The change is mainly accounted for by the change in tuition receipts. There was a state-wide decrease in this account of 20.4 percent.

Gross Receipts

As can be seen from Table XXXII, gross revenue receipts decreased during the period studied by 0.7 percent for reorganized districts. Gross revenue increased by 0.7 percent in control districts, a difference of 1.4 percent. Gross revenue per student in average daily attendance increased 11.4 percent in reorganized districts and increased 6.8 percent for control districts, a difference of 4.5 percent.

III. ANALYSIS OF EXPENSE DATA

Administrative Expense

When two or more districts merge, there are some obvious changes in administration which would indicate changes in expenditure patterns. The more obvious changes can be isolated through analyzing the account titles shown in Missouri State Department Form FD/5 in Appendix I.

TABLE XXXI

PERCENT OF INCREASE OR DECREASE IN RECEIPTS FROM OTHER DISTRICTS PER STUDENT
 IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
 IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Tuition		15.5	249.6		265.1
Transportation	1.6			75.4	77.0
Total		14.2	230.4		244.6
State		20.4			

TABLE XXXII

PERCENT OF INCREASE OR DECREASE IN GROSS RECEIPTS FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Income	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Total receipts		0.7	0.7		1.4
State	23.4				
Total receipts per ADA	11.4		6.8		4.5
State	12.2				

After reorganization there would be only one secretary of the board, one treasurer of the board, one superintendent, one school election, one census, and one central office audit. Other salaries, supplies, and other expense would be adjusted to meet the demands of the new administrative organization.

As can be noted from Appendix D, some of the accounts listed, such as salaries, secretary of the board; and salaries, treasurer of the board are of little consequence in districts having small enrollments.

As indicated in Chapter I of this study, in making comparisons among the expenditure accounts of reorganized and control districts and with state-wide data, the following procedures were followed: expense data for the fifteen districts which later reorganized were summed for the two years prior to reorganization; for example, the expense for administration for all fifteen districts that later merged was totaled by year, and the totals for the two years were added together to arrive at one figure which represented the total expenditure for the two years studied prior to reorganization.

The expense in each account of the six reorganized districts was summed for each year after reorganization, and these sums were totaled to arrive at a single figure for each expense account for the two years following reorganization. The sum obtained for the two years prior to reorganization was then divided into the sum obtained for the years subsequent to reorganization. The quotient thus obtained reflected the percent increase or decrease in the expense account after reorganization had occurred. The same procedure was followed throughout the analysis of all expense items in the study.

With respect to control districts, the same procedure was followed as indicated above. The expense item for the six control districts for the two years prior to reorganization was summed, and the expense for the same line item for the six districts for the two years following reorganization was summed. A percent change was then determined by dividing the sum obtained for the two years prior to reorganization into the sum obtained for the two years after reorganization.

By summing all districts, it was felt that the extremes shown by one or more districts because of unusual expenditures would be somewhat reduced. By merging the two years before reorganization and the two years subsequent to reorganization, it was thought that extremes that might be reflected because of conditions just prior to or subsequent to the reorganizational process would be partially negated.

Appendixes D and E show the basic expense data for reorganized districts and control districts for the period covered by this study. Appendix H shows state expense data. It should be noted that state data were not broken down as minutely as were district data since the State Department of Education did not tabulate statewide data by individual account but rather by major divisions of expense.

As can be noted from Table XXXIII, reorganized districts reflected a decrease in total administrative expense of 7.3 percent, as compared to an increase of 12.5 percent for control districts. State-wide totals showed an increase of 24.7 percent for the same period of time.

By analyzing the data shown by Table XXXIII, it can be noted that four accounts reflected decreases for both reorganized and control

TABLE XXXIII

PERCENT OF INCREASE OR DECREASE IN ADMINISTRATIVE EXPENSE FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries, secretary of board		67.8		56.9	10.9
Salaries, treasurer of board		71.3		30.0	41.3
Salaries, superintendent		17.5	8.0		25.5
Salaries, other	9.4		45.4		36.0
School election and census	75.3		73.3		2.0
Audit		15.6		4.0	11.6
Supplies		7.0		0.9	6.1
Other expense	9.3			5.7	15.0
ESEA, Title I	Inf.		Inf.		Inf.
ESEA, Title III	Inf.		Inf.		Inf.
Total		7.3	12.5		19.8
State	24.7				

districts. These accounts are: salaries, secretary of board; salaries, treasurer of board; audit; and supplies. In each of these four accounts the decrease reflected for reorganized districts was more than that shown for control districts.

The accounts showing increases for both reorganized and control districts were: school election and census; and "salaries, other." In the case of salaries, other, control districts showed a higher percent of increase; 45.4 as compared to 9.4 for reorganized districts. School election and census showed a higher percent of increase for reorganized districts than for control districts.

Those accounts which reflected an opposite trend, i.e., one classification of district showed increases while the other showed decreases, were salaries of superintendent and other expense. In the case of Superintendent's Salaries, reorganized districts showed a decrease of 17.5 percent as compared to an increase for control districts of 8.0 percent which is a difference of 25.5 percent.

Table XXXIV shows the change that occurred in administrative salary expense when reduced to per capita, average daily attendance, figures. Since there was a considerable decrease in enrollment in the districts studied, it was deemed necessary to reduce all figures to costs per student in average daily attendance due to the difference in the percent of decrease in average daily attendance in the two classifications of districts.

From Table XXXIV, it can be seen that total administrative expense per student in average daily attendance increased 4.0 percent

TABLE XXXIV

PERCENT OF INCREASE OR DECREASE IN ADMINISTRATIVE EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries, secretary of board		63.9		54.3	9.6
Salaries, treasurer of board		67.8		25.8	42.0
Salaries, superintendent		7.5	14.5		22.0
Salaries, other	22.7		54.2		31.5
School election and census	96.6		83.8		12.8
Audit		5.3	1.8		7.1
Supplies	4.4		5.1		0.7
Other expense	22.6			5.7	28.3
ESEA, Title I	Inf.		Inf.		Inf.
ESEA, Title III	-0-	-0-	-0-	-0-	-0-
Total	4.0		19.3		15.3
State	13.4				

for reorganized districts and 19.3 percent for control districts, a difference of 15.3 percent as compared to a gross difference of 19.8 as shown in Table XXIII, page 89. As can be seen by comparing data shown in Table XXXIV with that shown in Table XXXIII, changes in trends are reflected when reduced to a cost per student in average daily attendance. The percent of increase or decrease is not as extreme as shown by Table XXXIII. Audit expense per student in average daily attendance showed an increase of 1.8 percent for control districts while the gross audit expense showed a decrease of 4.0 percent. Supplies expense per student in average daily attendance showed increases for both reorganized and control districts while the gross figures in Table XXXIII showed decreases in both cases. The state increase in administrative expense per student in average daily attendance was 13.4 percent.

The accounts for Elementary and Secondary Education Act Titles I and III showed no figures prior to reorganization since these programs did not go into effect until fiscal year 1965-66. These funds could not be used to supplant local effort; consequently, it may be assumed that the addition of these funds did not affect the trends as shown in other accounts. It was noted that reorganized districts spent more Title I funds per student in average daily attendance, .835 cent, than did control districts, which spent .265 cent per student in average daily attendance.

Table XXXV shows the extent of redistribution of current expense that occurred after reorganization. This figure was obtained by dividing total current expense into the total amount of each line item. From

TABLE XXXV

ADMINISTRATIVE EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS IN
THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
REORGANIZATION AND THE TWO YEARS FOLLOWING
REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries, secretary of board	0.09	0.03	0.13	0.05
Salaries, treasurer of board	0.07	0.02	0.03	0.03
Salaries, superintendent	2.99	2.24	3.37	3.15
Salaries, other	1.32	1.31	1.00	1.26
School election and census	0.06	0.09	0.04	0.06
Audit	0.22	0.17	0.20	0.16
Supplies	0.22	0.18	0.17	0.15
Other expense	0.35	0.34	0.47	0.38
ESEA, Title I	-0-	0.09	-0-	0.03
ESEA, Title III	-0-	-0-	-0-	-0-
Total	5.33	4.47	5.42	5.28
State	3.80	3.70		

Table XXXV it can be noted that the percent of current expense devoted to administration was decreased in the case of both reorganized and control districts. Reorganized districts showed an .86 percent decrease while control districts reflected a decrease of .14 percent. This indicates that less of the current budget was allocated to administrative expense by both classifications of districts. Reorganized districts consumed a smaller percent of their budget for this item than did control districts. The major change occurred in salaries of superintendents which showed a reduction from 2.99 percent before reorganization to 2.24 percent after reorganization in reorganized districts. Superintendents' salaries in control districts decreased .22 percent in the percent of current expense. The total state administrative expense was decreased from 3.80 to 3.70 percent of the current operating budget.

Instructional Expense

Table XXXVI shows the percent increase or decrease in instructional expense for reorganized and control districts by account. The accounts listed in Table XXXVI are as indicated on state form FD/5. The treatment used to arrive at the percentages shown was the same as used in the prior section concerning administrative expense.

Table XXXVI shows consistent increases in all salary accounts for reorganized districts while control accounts showed increases in principals' salaries, teachers' salaries, and other salaries. Control districts showed decreases in supervisor and consultants' salaries and in salaries of substitute teachers.

TABLE XXXVI

PERCENT OF INCREASE OR DECREASE IN INSTRUCTIONAL EXPENSE FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries, principals	40.9		6.4		34.5
Salaries, supervisors and consultants	161.0			28.0	189.0
Salaries, teachers	3.2		13.6		10.4
Salaries, substitute teachers	26.7			6.5	33.2
Salaries, librarians	47.7		-0-	-0-	47.7
Salaries, other	292.3		34.6		257.7
Free textbooks	93.3		18.0		75.3
School library resources	7.3			14.4	21.7
Other printing, publications, instructional material	-0-	-0-	Inf.		Inf.
Instructional supplies (excluding library)	Inf.		-0-	-0-	Inf.
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	Inf.
School library resources, ESEA, Title II	-0-	-0-	Inf.		Inf.
Other instructional material, Title II	-0-	-0-	Inf.		
Instructional supplies	5.6		19.1		13.5
Other instructional supplies		28.2	11.4		39.6
ESEA, Title I	Inf.		Inf.		Inf.
ESEA, Title III	Inf.		Inf.		Inf.
Total	10.0		17.0		7.0
State	27.7				

The prime difference here seems to be in teachers' salaries where reorganized districts increased 3.2 percent and control districts increased 13.6 percent, a 10.4 percent difference. Since this item is usually the major item in any public school budget, this difference has considerable import for this analysis. This difference was primarily caused because of a reduction in total teachers' salaries for reorganized districts the year following reorganization. Teachers' salaries the year prior to reorganization for reorganized districts was \$1,243,452.40 and the year following \$1,220,038.44. Control districts showed a consistent increase over the four years covered in this study while reorganized districts showed increases every year except the year following reorganization.

It can be noted that reorganized districts showed substantial increases for principals' salaries, supervisor and consultants' salaries, substitutes' salaries, librarians' salaries, and other salaries. The percent salaries increased was greater in every case for reorganized districts with the exception of teachers' salaries, and in the case of supervisors' and consultants' salaries and substitute teachers' salaries, control districts showed decreases.

As for total instruction, reorganized districts showed an increase of 10 percent compared to an increase of 17.0 percent for control districts. The prime reason for the increase in reorganized districts was in salaries other than teachers, and the primary reason for the increase in control districts was in teachers' salaries. It might be assumed that a realignment of teaching personnel due to reorganization resulted

in a decrease in salary expense for reorganized districts the year following reorganization.

The state increase in instructional expense was 27.7 percent which was considerably greater than either reorganized or control districts.

Reorganized districts showed an increase of \$17.83 in expense per student in average daily attendance from Elementary and Secondary Education Act, all titles, compared to \$26.37 for control districts.

In considering instructional expense per student in average daily attendance, reorganized districts showed increases in all accounts except other instructional supplies, and the increase in every case is greater than the percent increase based on total expense. This was due to decreased enrollment. Control districts showed decreases in supervisors and consultants' salaries, substitutes' salaries, and school library resources.

The difference shown in Tables XXXVI and XXXVII for control districts is less marked due to a more constant per student in average daily attendance figure in control districts.

Total increase in instructional expense for reorganized districts was 23.4 percent per student in average daily attendance for reorganized districts compared to 24.1 percent for control districts and 16.1 percent for the state total.

Table XXXVIII shows the percent distribution of each line item listed under instruction based on total current expense. The most distinct change in distribution of funds seems to be in teacher salaries

TABLE XXXVII

PERCENT OF INCREASE OR DECREASE IN INSTRUCTIONAL EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries, principals	58.1		12.8		45.3
Salaries, supervisors and consultants	192.8			23.7	216.5
Salaries, teachers	15.8		20.5		4.7
Salaries, substitute teachers	42.1			0.9	41.2
Salaries, librarians	65.7		-0-		
Salaries, other	340.1		42.7		297.4
Free textbooks	116.8		25.1		91.7
School library resources	20.4			9.2	29.6
Other printing, publications, instructional material	-0-	-0-	Inf.		Inf.
Instructional supplies (excluding library)	Inf.		-0-	-0-	Inf.
Textbooks, ESEA, Title II	-0-		-0-	-0-	-0-
School library resources, ESEA, Title II	-0-	-0-	Inf.		Inf.
Other instructional material, Title II	-0-	-0-	Inf.		Inf.
Instructional supplies	18.5		26.3		7.8
Other instructional supplies		19.5	18.1		37.6
ESEA, Title I	Inf.		Inf.		Inf.
ESEA, Title III	Inf.		Inf.		Inf.
Total	23.4		24.1		0.7
State	16.1				

TABLE XXXVIII

INSTRUCTIONAL EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS IN THE
STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL CURRENT
EXPENSE FOR THE TWO YEARS PRECEDING REORGANIZATION
AND THE TWO YEARS FOLLOWING REORGANIZATION,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries, principals	3.16	4.03	3.46	3.19
Salaries, supervisors and consultants	1.17	1.28	0.48	0.31
Salaries, teachers	56.60	52.90	55.55	54.65
Salaries, substitute teachers	0.66	0.76	0.90	0.72
Salaries, librarians	0.30	0.40		
Salaries, other	0.14	0.49	0.39	0.46
Free textbooks	2.23	2.05	1.97	2.02
School library resources	0.48	0.46	0.72	0.53
Other printing, publications, instructional material	-0-	-0-	-0-	-0-
Instructional supplies (excluding library)	-0-	0.54	-0-	-0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School library resources, ESEA, Title II	-0-	-0-	-0-	0.02
Other instructional material, Title II	-0-	-0-	-0-	0.65
Instructional supplies	2.33	2.23	2.61	2.68
Other instructional supplies	0.79	0.52	0.53	0.51
ESEA, Title I	-0-	1.60	-0-	0.79
ESEA, Title III	-0-	0.35	-0-	0.99
Total	67.86	67.61	66.62	67.54
State	71.01	71.77		

for reorganized districts which reduced from 56.60 percent before reorganization to 52.90 percent after reorganization. Principals' salaries increased from 3.16 to 4.03 percent of current expenditures.

For control districts, teachers' salaries decreased from 55.55 percent to 54.65 percent, a decrease of .90 percent of current expenditures.

It is noted that expenditures under the Elementary and Secondary Education Act totaled 1.95 percent of current expense for reorganized districts and 2.45 percent of current expense for control districts. If these amounts were adjusted out, it can be seen that in both reorganized and control districts a decrease would appear in the portion of current expenditures allocated for instruction; a 2.20 percent decrease for reorganized and a 1.53 percent decrease for control districts.

Attendance Service Expense

There are only three accounts that appear under the heading attendance service expense on the Missouri form FD/5. These are: salaries, other attendance service expense, and Elementary and Secondary Education Act, Title I, which was applicable only for the year 1965-66. These accounts resulted in less than 1 percent of the current expense for both reorganized and control districts. There was no expense indicated under Elementary and Secondary Education Act, Title I, for either reorganized or control districts.

As can be seen by Table XXXIX, the percent of increase based on total expense was substantial in either case. The "other expense"

TABLE XXXIX

PERCENT OF INCREASE OR DECREASE IN ATTENDANCE SERVICE EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Salaries	76.4		258.7		182.3
Other expenses	Inf.		1068.2		Inf.
ESEA, Title I	-0-	-0-	-0-	-0-	-0-
Total	76.5		261.8		185.3
State	41.5				

item was a negligible amount. Reorganized districts showed \$2.32 for 1965-66 and none for all other years. Control districts showed a total before reorganization of \$3.36 and a total after reorganization of only \$39.25. When considering the percent change, this seems to be substantial; but in dollar amounts the effect on the budget was negligible.

The only item that bears close scrutiny here is the account salaries of attendance officials. Under this account, reorganized districts showed an increase of 76.4 percent, which was an increase from \$3,929.00 to \$6,932.20. Control districts showed an increase of 258.7 percent, an increase from \$875.00 to \$3,138.65.

This seems to indicate an increased emphasis over the five-year period by both reorganized and control districts; but the increase was less marked on the part of reorganized districts, which could have been caused by the decrease in the number of districts involved.

The state increase in this category was 41.5 percent.

Attendance Service Expense per Student in Average Daily Attendance

In both cases, the percent increase was greater when reduced to an expense per student in average daily attendance since the amount increased and the number of students decreased.

Table XL indicates an increase of 97.9 percent for attendance salaries of control districts. Total attendance service expense shows a 98.0 percent increase for reorganized districts and 283.6 percent increase for control districts. The increase in state expense for attendance service per student in average daily attendance was 28.6 percent, which indicated an increased state-wide emphasis in this area.

TABLE XL

PERCENT OF INCREASE OR DECREASE IN ATTENDANCE SERVICES EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	97.9		280.4		182.6
Other expenses	Inf.		1138.8		Inf.
ESEA, Title I	-0-	-0-	-0-		-0-
Total	98.0		283.6		185.7
State	28.6				

Attendance Service as a Percent of Current Expense

Table XLI shows that the percent of current expense for reorganized districts was less after reorganization in the case of reorganized districts than before reorganization. The difference was .91 percent versus .15 percent. Control districts showed a greater portion of the current budget allocated to attendance service, .04 percent versus .13 percent. The state-wide percentage was .02 percent before reorganization and .02 percent after reorganization.

Health Service Expense

Health service expense, in the case of the small districts studied, reflected a very minor part of total expense for all years included in the study, less than 1 percent in every case. The major change noted was due to the initiation of Title I programs during the last year of the study.

Under this heading, three accounts are included: salaries, other health service expense, and Elementary and Secondary Education Act, Title I, which, as in all sections of this study, was applicable only to the last year analyzed.

There seems to be a more radical change reflected for reorganized districts than control districts. Table XLII showed a 119.6 percent increase in salaries expense in this category for reorganized districts and a decrease of .51 percent for control districts. Other health service expense showed a 614.5 percent increase for reorganized districts and 15.1 percent increase for control districts. Reorganized districts

TABLE XLI

ATTENDANCE SERVICES EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
 IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
 CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
 REORGANIZATION AND THE TWO YEARS FOLLOWING
 REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries	0.91	0.15	0.04	0.13
Other expenses ^a	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total	0.91	0.15	0.04	0.13
State	0.02	0.02		

TABLE XLII

PERCENT OF INCREASE OR DECREASE IN HEALTH SERVICE EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	119.6			51.0	170.6
Other expenses	614.5		15.1		599.4
ESEA, Title I	Inf.		Inf.		Inf.
Total	778.6		442.1		336.5
State	36.7				

spent \$1.53 per student for Elementary and Secondary Education Act, Title I, while control districts spent .84 cents per student in average daily attendance.

Health Service Expense per Student in Average Daily Attendance

When reduced to expense per student in average daily attendance as shown by Table XLIII, reorganized districts showed increases of 146.3 percent for salaries and 701.6 percent for other expense. Control districts showed decreases of 48.0 percent for salaries and an increase of 22.0 percent for other health service expense. Since the Elementary and Secondary Education Act, Title I, did not exist for the "before" columns, the increase would be infinity.

The state totals for health service expense showed an increase of 24.3 percent for total health service expense.

Health Service Expense as a Percent of Current Expense

As a percent of current expense, the portion of current outlay allocated to health service was .36 percent after reorganization as compared with .04 percent before reorganization for reorganized districts. Control districts reflected an increase from .02 percent of the current budget prior to reorganization to .12 percent after reorganization. As can be seen from Table XLIV most of this change was due to the Elementary and Secondary Education Act, Title I, programs.

TABLE XLIII

PERCENT OF INCREASE OR DECREASE IN HEALTH SERVICE EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Salaries	146.3			48.0	194.2
Other expenses	701.5		22.0		679.0
ESEA, Title I	Inf.		Inf.		Inf.
Total	885.6		474.8		410.1
State	24.3				

TABLE XLIV

HEALTH SERVICE EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
REORGANIZATION AND THE TWO YEARS FOLLOWING
REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries	0.02	0.04	-o-	-o-
Other expense	0.02	0.15	0.02	0.02
ESEA, Title I		0.17		0.10
Total	0.04	0.36	0.02	0.12
State	0.06	0.06		

Pupil Transportation Expense

When fifteen small units reorganized into six larger units, there would be no doubt that some changes were made in transportation requirements. Table XLV shows there was an increase in expense in every transportation account for reorganized districts with the exception of operation and maintenance which showed a decrease of 5.2 percent. Total increase in pupil transportation expense of reorganized districts was 22.7 percent.

Control districts showed an increase of 16.4 percent for salaries, 20.7 percent for replacement of vehicles, 11.4 percent for operation and maintenance. A decrease in transportation expense in control districts is indicated for contracted transportation of 59.8 percent and a decrease of 10.4 percent for insurance. There was a state increase of 18.1 percent. The total increase of 22.7 percent for reorganized districts can be compared with an increase of 11.0 percent for control districts.

Transportation Expense per Student in Average Daily Attendance

When reduced to expense per student in average daily attendance, it can be seen from Table XLVI that there was an increase in every account for reorganized districts. Control districts showed a decrease in contracted transportation and in insurance on buses.

The total change in transportation expense per student in average daily attendance was an increase of 37.6 percent for reorganized districts compared to an increase of 17.7 percent for control districts. The total state change per student in average daily attendance was 7.4 percent.

TABLE XLV

PERCENT OF INCREASE OR DECREASE IN PUPIL TRANSPORTATION EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	19.0		16.4		2.6
Contracted transportation	8.2			59.8	68.0
Replacement of vehicle	180.2		20.7		159.5
Insurance on buses	14.0			10.4	24.4
Operation and maintenance		5.2	11.4		
ESEA, Title I	Inf.		Inf.		Inf.
Total	22.7		11.0		11.7
State	18.1				

TABLE XLVI

PERCENT OF INCREASE OR DECREASE IN PUPIL TRANSPORTATION EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Salaries	33.5		23.4		10.1
Contracted transportation	21.4			57.4	78.8
Replacement of vehicle	214.3		28.0		186.3
Insurance on buses	27.9			5.0	32.9
Operation and maintenance	6.3		18.1		11.8
ESEA, Title I	Inf.		Inf.		Inf.
Total	37.6		17.7		19.9
State	7.4				

Percent of Current Expense

As to the amount of the current budget spent for transportation, reorganized districts, as indicated by Table XLVII, reflected an increase of .28 percent in salaries, a 1.07 percent increase in replacement of vehicles, .01 percent increase in insurance, and .14 percent increase in Elementary and Secondary Education Act, Title I. Control districts showed increases of .03 percent in salaries, .09 percent for replacement of vehicles, and .12 percent in Elementary and Secondary Education Act, Title I, expenditures. Decreases were shown for control districts in the percent allocated for contracted services, insurance, and operation and maintenance. Reorganized districts reflected decreases for contracted services and for operation and maintenance.

Operation of Plant Expense

Table XLVIII indicates a total increase for operation of plant of 4.4 percent for reorganized districts and an identical increase for control districts. Reorganized districts showed increases in every account except fuel for heat, which reflected a 6.0 percent decrease. Control districts showed increases in all accounts except salaries and fuel for heat. The line item showing the major difference, when expressed as a percent of change, was other operational expense. This account is a minor budget item and does not indicate a major change in the budget.

The first four items listed are the more important budget items when the amount spent is considered. Salaries increased 2.7 percent in reorganized districts while decreasing 2.3 percent in control districts

TABLE XLVII

PUPIL TRANSPORTATION EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
 IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
 CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
 REORGANIZATION AND THE TWO YEARS FOLLOWING
 REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries	3.57	3.85	4.15	4.18
Contracted transportation	1.47	1.44	0.71	0.25
Replacement of vehicle	0.70	1.77	1.97	2.06
Insurance on buses	0.28	0.29	0.32	0.25
Operation and maintenance	3.16	2.72	3.30	3.18
ESEA, Title I	-o-	0.14	-o-	0.12
Total	9.20	10.21	10.44	10.04
State	5.50	5.11		

TABLE XLVIII

PERCENT OF INCREASE OR DECREASE IN OPERATION OF PLANT EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	2.7			2.3	5.0
Fuel for heat		6.0		3.7	2.3
Utilities (except heat)	19.6		20.5		0.9
Supplies (except utilities)	2.6		4.5		1.9
Other operational expense	85.6		40.5		45.1
ESEA, Title I ^a	-0-	-0-	-0-	-0-	-0-
Total	4.4		4.4		-0-
State	19.8				

^aFigures for reorganized and control districts less than 1/100 of 1 percent.

which has more import in dollar amounts than any other difference shown under this heading.

The total increase of 4.4 percent in both cases can be compared to a state-wide increase of 19.8 percent.

Elementary and Secondary Education Act, Title I, expense in reorganized districts was \$866.02 compared with \$280.00 for control districts. These amounts are not significant when compared with total operation expense. This amounts to .10 cents per student in average daily attendance for control districts and 16.7 cents per student in average daily attendance for reorganized districts.

Operation Expense per Student in Average Daily Attendance

The expense per student in average daily attendance for reorganized and control districts reflects increases in every account and in every case, as shown in Table XLIX, the amount of increase for the various accounts was greater in reorganized districts.

The total increase per student in average daily attendance was 17.1 percent for reorganized districts compared to 10.7 percent for control districts. The state increase in this category was 8.9 percent.

Operation Expense as Percent of Current Expense

Table L shows the changes that occurred in the distribution of operation expense for reorganized and control districts. After reorganization, salaries, fuel for heat, and supplies showed decreases in the proportion of the current budget consumed for both reorganized and control districts. Utilities and Elementary and Secondary Education

TABLE XLIX

PERCENT OF INCREASE OR DECREASE IN OPERATION OF PLANT EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	15.2		3.6		11.5
Fuel for heat	5.4		2.1		3.3
Utilities (except heat)	34.2		27.8		6.3
Supplies (except utilities)	15.1		10.8		4.2
Other operational expense	108.2		49.0		59.1
ESEA, Title I	Inf.		Inf.		Inf.
Total	17.1		10.7		6.3
State	8.9				

TABLE L

OPERATION OF PLANT EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
REORGANIZATION AND THE TWO YEARS FOLLOWING
REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries	3.47	3.23	2.67	2.26
Fuel for heat	2.32	1.98	1.90	1.59
Utilities (except heat)	1.89	2.05	1.61	1.68
Supplies (except utilities)	1.01	0.94	1.10	0.99
Other operational expense	0.15	0.15	0.16	0.19
ESEA, Title I	-0-	0.02	-0-	0.01
Total	8.86	8.38	7.43	6.71
State	9.25	8.77		

Act, Title I, showed increases for both classifications of districts.

In the case of other operation expense, reorganized districts remained the same and control districts increased .03 percent.

After reorganization the total operation expense category consumed .48 percent less of current expense for reorganized districts and .72 percent less for control districts. This can be compared with a decrease of .48 percent of current expense on a state-wide basis.

Maintenance of School Plant Expense

The percent of increase or decrease of total expenditures for maintenance is indicated in Table LI. This table shows an increase in all accounts for reorganized districts with the exception of replacement of equipment which reflects a decrease of 28.0 percent. Control districts spent more in all areas except contracted services and replacement of equipment. There was very little difference in the change that occurred in the outlay for maintenance after reorganization for either category of districts. There was a total increase of 20.2 percent in reorganized districts and an increase of 20.5 percent in control districts which is a difference in change of .3 percent. The state increase was 23.4 percent.

Control districts showed more increase for salaries, and upkeep and materials. Control districts showed a greater decrease in replacement of equipment. Concerning contracted services, control districts showed a decrease of 12.8 percent while reorganized districts showed an increase of 11.7 percent in this account.

TABLE LI

PERCENT OF INCREASE OR DECREASE IN MAINTENANCE OF PLANT EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Salaries	67.3		98.9		31.6
Contracted services	11.7			12.8	24.5
Replacement of equipment		28.0		50.0	22.0
Upkeep and materials	40.3		68.9		28.6
ESEA, Title I	Inf.		Inf.		Inf.
Total	20.2		20.5		0.3
State	23.4				

Elementary and Secondary Education Act, Title I, expenditures amounted to \$3,192.26 for control districts and \$1,931.14 for reorganized districts. Expenditure per student in average daily attendance was \$1.15 for control districts and .37 cents for reorganized districts.

Maintenance Expense per Student in Average Daily Attendance

From Table LII, it can be noted that the direction of change in every case was the same for reorganized districts and control districts when reduced to a per capita expenditure. The change becomes more marked because of decreased enrollment in both classifications of districts. Reorganized districts spent 34.8 percent more per student after reorganization while control districts spent 27.8 percent more, a difference of 7.0 percent. The state increase per student was 12.2 percent.

Maintenance Expense as a Percent of Current Expenditure

As can be noted from Table LIII the proportion of current expense allocated to maintenance increased after reorganization by .26 percent in reorganized districts and by .22 percent in control districts, a difference of .04 percent. The redistribution of expense within the maintenance category was quite varied. The most notable change being the 1.03 percent decrease in the proportion spent for replacement of equipment by control districts and the .83 percent increase in the proportion spent for upkeep of materials.

TABLE LII

PERCENT OF INCREASE OR DECREASE IN MAINTENANCE OF PLANT EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	87.7		110.9		23.3
Contracted services	25.3			7.5	32.8
Replacement of equipment		19.2		47.0	27.2
Upkeep and materials	57.4		79.1		21.8
ESEA, Title I	Inf.		Inf.		Inf.
Total	34.8		27.8		7.0
State	12.2				

TABLE LIII

MAINTENANCE OF PLANT EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
REORGANIZATION AND THE TWO YEARS FOLLOWING
REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Salaries	0.23	0.36	0.54	0.93
Contracted services	0.41	0.41	0.46	0.34
Replacement of equipment	0.86	0.56	1.82	0.79
Upkeep and materials	1.45	1.84	1.77	2.59
ESEA, Title I		0.04		0.14
Total	2.95	3.21	4.56	4.78
State	3.87	3.78		

Fixed Charges Expense

The fixed charges expense item shown in Table LIV indicates a total increase of 8.1 percent in reorganized districts compared to an increase of 14.6 percent in control districts. The state increase was 29.4 percent. These items are closely related to the salary items included in the budget. As salary line items increase or decrease, the retirement contribution and social security contribution also change. The instructional salary items previously shown indicates a 3.2 percent increase for teachers in reorganized districts and a 13.6 percent increase in control districts. Social security contributions would increase because of three reasons: (1) increase in employees, (2) increases in salaries, and (3) increases in the percent to be deducted. Since the percent figures were applicable to all schools, the percent must have been due to increased personnel or increased salaries. There was, according to Table LIV, an increase in social security deductions of 21.4 percent more for control districts than for reorganized districts.

Building insurance decreased by 6.3 percent for reorganized districts and remained the same for control districts.

Elementary and Secondary Education Act, Title I, fixed charge expense amounted to \$1,146.78 for control districts and \$2,702.03 for reorganized districts.

Fixed Charge Expense per Average Daily Attendance

The expense per student in average daily attendance for fixed charges as shown by Table LV increased in every account for both reorganized and

TABLE LIV

PERCENT OF INCREASE OR DECREASE IN FIXED CHARGES FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Retirement, district contribution	8.0		13.2		5.2
Social security, district contribution	47.5		68.9		21.4
Insurance on building and equipment		6.3	-0-	-0-	
Other fixed charges		6.5		21.2	27.7
ESEA, Title I	Inf.		Inf.		Inf.
Total	8.1		14.6		6.5
State	29.4				

TABLE LV

PERCENT OF INCREASE OR DECREASE IN FIXED CHARGES PER STUDENT IN DAILY AVERAGE ATTENDANCE
FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Retirement, district contribution	21.2		20.0		1.2
Social security, district contribution	65.5		79.1		13.6
Insurance on building and equipment	5.1		6.0		0.9
Other fixed charges	4.9			16.4	21.3
ESEA, Title I	Inf.		Inf.		Inf.
Total	21.3		21.5		0.2
State	17.6				

control districts with the exception of the 16.4 percent decrease shown in other fixed charge expense by control districts. The total difference was only .2 percent, control districts having shown the greatest change.

The Elementary and Secondary Education Act expense per student in average daily attendance was .52 cents for reorganized districts and .41 cents for control districts.

Percent of Current Expense for Fixed Charges

Table LVI shows the percent of current expense allocated to fixed charges to have been 5.63 percent before reorganization in reorganized districts compared to 5.51 percent after reorganization, a change of .12 percent. Control districts allotted 5.42 percent of their current budget for this item before reorganization and 5.38 percent after reorganization, a decrease of .04 percent. Within the distribution table, the most marked difference that occurred was the .18 percent increase in the proportion allotted for social security contributions by control districts. Reorganized districts reflected an increase of .13 percent in this item.

Total Current Expenditure

Table LVII indicates the change in total current expense for reorganized and control districts for the period covered by this study. As can be noted from Table LVII, reorganized districts had a total increase in current expenditures of 10.0 percent after reorganization while control districts increased 15.4 percent, a difference of 5.4 percent. The state totals reflected an increase of 26.4 percent.

TABLE LVI

FIXED CHARGES EXPENSE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI EXPRESSED AS A PERCENT OF TOTAL
CURRENT EXPENSE FOR THE TWO YEARS PRECEDING
REORGANIZATION AND THE TWO YEARS FOLLOWING
REORGANIZATION, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts	
	Before	After	Before	After
Retirement, district contribution	3.82	3.74	3.76	3.68
Social security, district contribution	0.37	0.50	0.39	0.57
Insurance on building and equipment	1.40	1.19	1.14	0.99
Other fixed charges	0.03	0.03	0.13	0.09
ESEA, Title I		0.06		0.05
Total	5.63	5.51	5.42	5.38
State	5.89	6.03		

TABALE LVII

PERCENT OF INCREASE OR DECREASE IN CURRENT EXPENSE AND CURRENT EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Total current expenditures	10.0		15.4		5.4
State	26.4				
Total current expenditures per student in average daily attendance	23.4		22.4		1.0
State	14.9				

Total expense per student in average daily attendance reflected less difference in change. The change for reorganized districts per student in average daily attendance was 23.4 percent while that for control districts was 22.4 percent, a difference of 1.0 percent, reorganized districts showing the greatest increase. The state increase per student in average daily attendance was 14.9 percent.

Food Service Expense

Total expense for all reorganized districts for food service decreased 5.1 percent, and total food service expense for control districts increased 2.8 percent for the period covered in this study. It can be seen from Table LVIII that salaries increased in both cases. Food supplies and other food service expense showed decreases. The state total increased by 22.4 percent. Attendance figures indicate a state-wide increase while the districts studied reflected decreases, which would account in part for the difference shown.

Food Service Expense per Student in Average Daily Attendance

Table LIX indicates the change that occurred per student in average daily attendance. It can be seen from Table LIX that total food service expense increased 6.5 percent in reorganized districts and 9.0 percent in control districts. Cost of food supplies decreased 4.1 percent in reorganized districts and increased 5.2 percent in control districts. Reorganized districts spent \$6,254.61 for Elementary and Secondary Education Act, Title I, while control districts spent \$209.74.

TABLE LVIII

PERCENT OF INCREASE OR DECREASE IN FOOD SERVICE EXPENSE FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Salaries	14.6		14.4		0.2
Food supplies		14.5		0.8	13.7
Other food service expense		2.8		11.9	9.1
ESEA, Title I	Inf.		Inf.		Inf.
Total		5.1	2.8		7.9
State	22.4				

TABLE LIX

PERCENT OF INCREASE OR DECREASE IN FOOD SERVICE EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Salaries	28.6		21.3		7.2
Food supplies		4.1	5.2		9.4
Other food service expense	9.0			6.6	15.6
ESEA, Title I	Inf.		Inf.		Inf.
Total	6.5		9.0		2.5
State	11.3				

Student Body Activities Expense

Table LX shows the increase or decrease that occurred in reorganized and control districts for student body activities expense. There was a decrease in both instances, reorganized districts having shown a decrease of 8.13 percent and control districts a decrease of 12.6 percent. Since there was a substantial decrease in enrollment, this would no doubt have caused part of the decrease shown.

Student Body Activities Expense per Student in Average Daily Attendance

The change in student body activity expense per student in average daily attendance as shown by Table LXI was a 2.9 percent increase in reorganized districts and a 7.3 percent decrease for control districts. This is a difference of 10.2 percent compared to a difference in the decrease in enrollment of 5.1 percent. The state increase in expenditure per student in average daily attendance was 17.8 percent.

Community Service Expense

Community service expense as shown by Table LXII increased from \$3,045.81 to \$12,735.12 or 318.1 percent in reorganized districts and from \$20.00 to \$5,820.53 for control districts, an increase of 28,102.6 percent.

Community Service Expense per Student in Average Daily Attendance

The per pupil expenditure in average daily attendance for control districts increased 29,861.76 percent as shown in Table LXIII. Reorganized districts showed an increase of 368.7 percent in this account. The state change was an increase of 66.9 percent.

TABLE LX

PERCENT OF INCREASE OR DECREASE IN STUDENT BODY ACTIVITY EXPENSE
FOR REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Student body activities expense		8.5	12.6		21.1
ESEA, Title I	Inf.		-o-	-o-	Inf.
Total		8.1	12.6		20.7
State	29.6				

TABLE LXI

PERCENT OF INCREASE OR DECREASE IN STUDENT BODY ACTIVITY EXPENSE PER STUDENT
 IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
 IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Student body activity expense	2.6			7.3	9.9
ESEA, Title	Inf.		-o-	-o-	Inf.
Total	2.9			7.3	10.2
State	17.8				

TABLE LXII

PERCENT OF INCREASE OR DECREASE IN COMMUNITY SERVICE EXPENSE FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Community service expense	318.01		28102.6		27784.5
ESEA, Title	-0-	-0-	-0-	-0-	-0-
Total	369.03		28102.6		27784.5
State	83.6				

TABLE LXIII

PERCENT OF INCREASE OR DECREASE IN COMMUNITY SERVICE EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Community service expense	368.7		29861.76		28493.06
ESEA, Title I	-o-	-o-	-o-	-o-	-o-
Total	368.7		29861.76		28473.06
State	66.9				

Capital Outlay Expense

Table LXIV shows the increase or decrease reflected in capital outlay accounts for the two years following reorganization as compared to the two years prior to reorganization for reorganized and control districts.

In every account pertaining to new building or the acquisition of new sites there was a decrease shown after reorganization. This would indicate no new building activity as a result of reorganization for the two years subsequent to the merger.

Accounts showing increases for reorganized districts are equipment, furniture, and instructional apparatus. The figures for control districts indicate an increase in equipment, furniture, and other capital outlay. Other capital outlay expense decreased from \$15,521.99 to \$10,563.54 for reorganized districts which represented a .32 percent decrease. Control districts showed increases in other capital outlay from \$2,655.34 to \$3,856.05, an increase of 45.2 percent. Cost of new buses decreased in both cases, reorganized districts by 78 percent and control districts by 15.8 percent.

Elementary and Secondary Education Act, Title I, accounts for reorganized districts for 1965-66 totaled \$25,448.83 and for control districts \$69,971.98.

Total capital outlay expense decreased 7.6 percent in reorganized districts and 72.4 percent in control districts. This decrease is reflected even though the amounts for Elementary and Secondary Education Act were included. By omitting Elementary and Secondary Education Act

TABLE LXIV

PERCENT OF INCREASE OR DECREASE IN CAPITAL OUTLAY EXPENSE FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Sites		53.4	-0-	-0-	53.4
Buildings		20.3		97.4	77.1
Equipment	115.0		636.4		521.4
Furniture	37.6		1392.2		1354.6
Instructional apparatus	177.0			33.2	210.2
New buses		78.0		15.8	62.2
Other capital outlay		32.0	45.2		77.2
ESEA, Title I	-0-	-0-	Inf.		Inf.
Total		7.6		72.4	64.8
State	2.8				

funds from the total figures for capital outlay, reorganized districts reflects a decrease of 12.1 percent and control districts an increase of 19.8 percent. The state increase was 2.8 percent.

Capital Outlay Expense per Student in Average Daily Attendance

Reduced to a per capita expenditure as shown in Table LXV, the trends are in every account the same as the total trend with the exception of the total capital outlay expense for reorganized districts which shows a 3.6 percent increase as compared to the 7.6 percent decrease in the total expenditure table.

Debt Service Expense

Changes that occurred in debt service expense are reflected in Table LXVI and Table LXVII. There was only one bond issued during the two years after reorganization which was an issue of \$100,000 by a reorganized district. Consequently, the increase in retirement of bonds was not due to additional bonding. The increase in bond payments can be attributed to the initial scheduling of the amortization program. More bonds were due to be paid during the two years following reorganization than during the two years prior to reorganization. Printing and engraving of bonds showed a decrease of 97.1 percent for reorganized districts. There was no activity involving this item for control districts.

Interest on bonds showed an increase of 3.0 percent for reorganized districts and a decrease of 12.1 percent for control districts.

TABLE LXV

PERCENT OF INCREASE OR DECREASE IN CAPITAL OUTLAY EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Sites		47.7	-0-	-0-	47.7
Buildings		10.6		97.1	86.4
Equipment	141.2		680.9		539.9
Furniture	54.4		1482.4		1428.1
Instructional apparatus	210.7			29.2	239.7
New buses		68.6		10.9	57.9
Other capital outlay		23.7	54.0		77.8
ESEA, Title I	Inf.		Inf.		
Total	3.6			70.7	74.3
State		6.6			

TABLE LXVI

PERCENT OF INCREASE OR DECREASE IN DEBT SERVICE EXPENSE FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>	
Retirement of bonds	15.4		10.3		5.1
Printing and engraving of bonds		97.1			97.1
Interest on bonds	3.0			12.1	15.1
Total	8.6		1.4		7.2
State	24.6				

TABLE LXVII

PERCENT OF INCREASE OR DECREASE IN DEBT SERVICE EXPENSE PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Retirement of bonds	29.5		17.0		12.4
Printing and engraving		96.8			96.8
Interest on bonds	15.5			6.8	8.7
Total	21.8		7.5		14.2
State	13.3				

Total debt service increased 8.6 percent for reorganized districts and increased 1.4 percent for control districts. The state total increased 24.6 percent.

Table LXVII shows the changes in debt service per student in average daily attendance. The trends in all cases were in the same direction as the total trends shown in Table LXVI; however, since fewer students are served, the increase became greater and the decrease less. The state expense per student in average daily attendance for debt service was 13.3 percent more after reorganization. Reorganized districts showed 21.8 percent more debt service expense per student in average daily attendance and control districts showed an increase of 7.5 percent more in this account.

Payment Between School Districts

By state law, districts may be required to pay tuition for students residing in that district who attend school in another district. The receiving district records this tuition as income from other districts. The paying districts records the expense as payment between districts. This income or expense is real to the districts involved; however, on a state-wide accounting basis it is neither income nor expense but a transfer of funds from one district within the state system to another district within the system.

Table LXVIII shows a decrease of 7.6 percent for tuition in reorganized districts and a decrease of 25.2 percent for control districts. The increase or decrease per student in average daily attendance

TABLE LXVIII

PERCENT OF INCREASE OR DECREASE IN PAYMENT BETWEEN SCHOOL DISTRICTS FOR
REORGANIZED AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	<u>Reorganized Districts</u>		<u>Control Districts</u>		Difference
	Increase	Decrease	Increase	Decrease	
Tuition to other districts		7.6		25.2	17.6
Transportation to other districts	Inf.			53.1	Inf.
Tuition, mentally retarded program	185.2		Inf.		Inf.
Total	3.4			23.8	20.4
State		11.7			

is shown in Table LXIX. According to this table reorganized districts incurred an added expense of 3.6 percent as compared to a decrease in control districts of 20.7 percent.

Reorganized districts spent nothing on transfers to other districts the two years prior to reorganization, but after reorganization these districts spent \$979.76. Control districts spent \$489.40 prior to reorganization and \$229.50 after, a decrease of 53.1 percent.

Gross Expenditures

Changes in gross expenditures are shown in Table LXX. According to Table LXX reorganized districts increased 6.7 percent in gross expenditures while control districts decreased .6 percent, a difference of 7.3 percent. The state expenditures for education increased 22.9 percent for the same period.

Table LXX also shows the gross expenditures per student in average daily attendance. Reorganized districts increased 19.6 percent. Control districts increased 5.4 percent. The state increase per student in average daily attendance was 11.7 percent.

TABLE LXIX

PERCENT OF INCREASE OR DECREASE IN PAYMENT BETWEEN DISTRICTS PER STUDENT
IN AVERAGE DAILY ATTENDANCE FOR REORGANIZED AND CONTROL DISTRICTS
IN THE STATE OF MISSOURI, 1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
Tuition to other districts	3.6			20.7	24.3
Transportation to other districts	Inf.			50.3	Inf.
Tuition, mentally retarded program	219.9		Inf.		Inf.
Total	16.0			19.2	35.1
State		19.7			

TABLE LXX

PERCENT OF INCREASE OR DECREASE IN EXPENDITURES FOR REORGANIZED
AND CONTROL DISTRICTS IN THE STATE OF MISSOURI,
1961-62 THROUGH 1965-66

Expenditure	Reorganized Districts		Control Districts		Difference
	Increase	Decrease	Increase	Decrease	
<u>Gross</u>					
Total	6.7			0.6	7.3
State	22.9				
<u>Per Student in Average Daily Attendance</u>					
Total	19.6		5.4		14.2
State	11.7				

CHAPTER IV

SUMMARY AND RECOMMENDATIONS

I. SUMMARY

As can be seen from the analysis made in Chapter III, there was considerable variation in trends as they appeared for the various accounts of reorganized districts as compared to the trends reflected for control districts and state-wide data.

Assessed valuations. The assessed valuations of the districts were not set by school personnel; however, there was an incentive to increase valuations to the level necessary to qualify for the second level equalization money as indicated in the analysis of income from state sources in Chapter III. This state requirement could have affected either valuations or tax levies since an increase in each could have assisted the district in qualifying for the second level equalization.

Table VII, page 36, indicates that reorganized districts had a mean increase in assessed valuations of 5.3 percent over the five-year period while the mean increase in assessed valuations in control districts was 4.0 percent, a difference in mean increase of 1.3 percent. The state increase in assessed valuation was 13.3 percent.

From Appendix G, it is noted that three counties containing a reorganized district area had sales-assessment ratios less than 30

percent the year before reorganization, only two of these counties met the 30 percent level the year after reorganization, and five counties had a ratio in excess of 30 percent the second year after reorganization.

Of the counties containing control districts, three had assessment ratios which exceeded 30 percent the year prior to reorganization, three the year following reorganization, and four the second year after reorganization.

From the trends reflected by the data presented in Chapter III there seems to have been no effect in the level of assessment as a result of reorganization.

Tax rates. Tax rates in reorganized districts showed a mean increase of 12.5 percent as compared with a mean increase of 4.0 percent in control districts and 8.8 percent state wide.

Of the fifteen districts which reorganized, twelve were paying a higher tax the second year after reorganization, two were paying a lesser rate, and one district levied the same rate. Tax rates for control districts remained more stable than did the rates of reorganized districts. Three control districts showed increases in tax rates, two showed decreases, and one levied the same rate as before reorganization. The trends shown in these tax rates seem to be an indication that more increased effort was made in reorganized districts immediately following

reorganization than was made by control districts or by the average high school district of the state.

Bonded debt. There was a steady decrease in bonded debt on the part of both reorganized districts and control districts; however, control districts reflected a greater decrease than did reorganized districts. State bonded debt figures showed an increase of 24.7 percent.

Any decrease shown was brought about through the amortization program existent prior to reorganization since only one issue of \$100,000 was made after reorganization and this was in a reorganized district. Since little bonding activity was evident, it cannot be said that, in the case of the districts studied, bonding was necessitated for the two years following the reorganizational process as a result of reorganization.

II. SUMMARY OF INCOME DATA

Local income. Income from local sources showed an increase of 6.8 percent in reorganized districts and 5.4 percent in control districts. As has been indicated, there was an increase in tax rates in reorganized districts in excess of the increase shown for control districts which would account for the increase in current tax and consequently would have some bearing on the difference in increase indicated for local income shown above.

In considering the change that occurred in the income account totals which showed increases for both reorganized and control districts,

reorganized districts reflected a greater increase in current tax, transportation from patrons, and community service. Control districts showed greater increases in delinquent tax and intangible tax.

Concerning local income accounts which showed increases for both reorganized and control districts per student in average daily attendance, the following showed the greater increase in the case of reorganized districts: current tax, transportation from patrons and community service. Control districts reflected a greater increase in delinquent tax, intangible tax, other local income (1-12) and food service.

The only local income account which reflected a decrease for both reorganized and control districts was the student body activity account. Reorganized districts showed a decrease of 8.9 percent more in the student body activity account than that shown by control districts. When reduced to average daily attendance figures, reorganized districts showed a 4.3 percent more decrease than did control districts.

The "all other local" income account decreased in control districts and increased in reorganized districts. The difference in change was 89.0 percent when total figures were considered and 104.2 percent when reduced to income per student in average daily attendance.

Local income accounts which reflected increases in control districts and decreases in reorganized districts were: tuition from patrons and other local (1-12). When computed on an average daily attendance basis, other local (1-12) reflected an increase in reorganized districts.

In considering the effect reorganization could have had on the changes indicated above, it seems logical to assume that the increased tax effort on the part of reorganized districts accounted for the increase in current tax. The decrease in tuition from patrons could have been caused by reorganization since tuition students would probably decrease as districts become larger. The decrease in student body income could have been partially attributed to the reorganization factor since the number of activity programs were reduced, however, the reduction in attendance would partially explain this decrease. Reorganization would not seem to have appreciably affected the income from other local sources.

Concerning the distribution of income after reorganization as compared to that before reorganization, there was a decrease in the percent local income was of total revenue income in the case of both reorganized and control districts. Current tax which was the major local income item constituted a greater percent of revenue income after reorganization than before in the case of reorganized districts. In the case of control districts, this account constituted a smaller percent of revenue income. The influx of additional federal monies after reorganization would have contributed to this change since the same trend was reflected on a statewide basis.

County income. Total county income and county income per student in average daily attendance reflected increases in reorganized districts, control districts and in state-wide totals. Reorganized districts

reflected a greater increase than did control districts. Control districts showed the greater increase in fines, forfeitures, and escheats, while reorganized districts reflected a greater increase in utility tax. Other county income decreased in the case of both reorganized and control districts.

It would appear that reorganization could have affected the greater increase in utility tax in reorganized districts since a greater increase in tax effort was made by reorganized districts. The reorganization factor did not appear to have affected either of the other county income accounts.

The portion that county income was of total revenue income increased from 7.07 percent to 7.83 percent in reorganized districts and increased from 6.15 percent to 6.65 percent in control districts which does not seem to be a significant difference in change.

State income. Total income from state sources increased 2.3 percent in control districts and .5 percent in reorganized districts. When stated in average daily attendance terms, reorganized districts reflected an increase of 3.1 percent greater than the increase shown for control districts.

Two state income accounts would appear to have been affected by the reorganization factor. Transportation aid showed an increase of 49.5 percent per student in reorganized districts compared to an increase of 39.5 percent in the case of control districts. Building aid increased substantially more in the case of reorganized districts. This difference was directly attributed to reorganization.

Federal income. Federal income accounts that were existant for all years included in the study from which the districts studied showed receipts were the school lunch account, National Defense Education Act, vocational aid, Public Law 815 and other federal income. The only federal income account that showed a significant difference in reorganized districts as compared to control districts that might be attributed to reorganization was the vocational aid account. This account showed an increase of 20.5 percent in income per student in average daily attendance in reorganized districts and a decrease of 15.6 percent in control districts.

Federal income expressed as a percent of total revenue income was significantly greater in the case of reorganized districts, control districts and state-wide totals. This was attributed to the initiation of new federal programs after reorganization had occurred.

Nonrevenue receipts. The only nonrevenue account that seems to have been affected by reorganization was the property sales account. This account showed an increase of 152.1 percent in reorganized districts and a decrease of 99.4 percent in control districts.

Receipts from other districts. Receipts from other districts decreased 23.5 percent in the case of reorganized districts and increased 211.6 percent in control districts. It would seem that the decrease in tuition and transportation in this category as far as reorganized districts were concerned could have been caused by the reorganization factor.

Total revenue receipts showed an increase in control districts and a decrease in reorganized districts; however, total revenue per student in average daily attendance reflected a greater increase in reorganized districts.

Gross receipts showed a decrease of .7 percent in reorganized districts and an increase of .7 percent in control districts. Gross receipts per student in average daily attendance increased 11.4 percent in reorganized districts and 6.8 percent in control districts.

III. SUMMARY OF EXPENSE DATA

There seems to be a continuing question concerning the effect that reorganization has on the expenditure patterns of school districts. The analysis in Chapter III shows that total expense figures increased in all but the following expense categories for reorganized districts: administration expense, food service expense, student body activity expense and capital outlay. Control districts showed increases in total figures in each category with the exception of capital outlay and payment between school districts.

When reduced to expense per student in average daily attendance, reorganized districts showed increases in all categories while control districts reflected decreases in the case of student body activity expense, capital outlay and payment between school districts.

Administrative expense. The items of administrative expense that could logically have been affected by the reorganization factor were:

salaries, secretary of board, salaries, treasurer of board, salaries, superintendent, school election and census and audit. In each of the aforementioned accounts there is built into the reorganization process a reduction in the number of persons or the number of functions performed. The data in Chapter III shows a marked difference in these accounts after reorganization, when compared to the data before reorganization for both the districts which later reorganized and control districts. It seems to be evident that reorganization attributed to the change reflected in these accounts in case of reorganized districts.

Reorganized districts showed a greater reduction in the percent administrative expense was of total current expense than did control districts or state-wide data.

Instruction expense. With the exception of other instructional supplies, reorganized districts showed increases in every instructional expense account. This was true whether computed on a total basis or expense per student in average daily attendance. With the exception of teachers' salaries and instructional supplies, reorganized districts showed a greater increase in instructional salary items than did control districts.

Attendance service. Reorganized districts reflected less increase in attendance service than did control districts. The state increase in this area was less than that shown by reorganized districts.

Health service. Reorganized districts showed more increase in all health service accounts than did control districts or the increase

shown state wide. As districts get larger, health services tend to expand; therefore, it might be assumed that reorganization contributed to the increases shown.

Pupil transportation. As indicated previously, reorganized districts reflected increases in this category in excess of the increase shown by control districts or the state-wide increase. Every account in this category showed increases in expenditure in excess of that shown by control districts with the exception of operation and maintenance, which decreased 5.2 percent in reorganized districts while increasing 11.4 percent in control districts. When stated in average daily attendance terms operation and maintenance showed an increase of 6.3 percent for reorganized districts.

Operation of plant. This category reflected identical increases where total figures are concerned; however, when converted to expense per student in average daily attendance, reorganized districts reflected a greater increase in every account in this category.

Maintenance of plant. Reorganized districts showed less increase in this category than did control districts when totals are considered. When considered as expense per student in average daily attendance, reorganized districts showed the greater increase. The increase shown for reorganized districts was greater than that shown by state-wide data.

Fixed charges. This category of expense reflected more increase in control districts than in reorganized districts. The accounts

contributing to this difference seems to be the retirement and social security contributions of the local district. Control districts reflected more increase in teachers' salaries which would have been the prime factor contributing to this difference. The increase statewide exceeded that shown by both reorganized and control districts.

Food service expense. The per student expenditure for food services showed increases in both reorganized and control districts. Control districts showed the greatest increase by 2.5 percent. Total outlay by reorganized districts decreased 5.1 percent.

Student body activity expense. This expense line item reflected a 2.9 percent increase per student in average daily attendance in reorganized districts and a 7.3 percent decrease in control districts. It might be assumed that the decrease in activity programs as a result of reorganization could have caused the difference.

Community service expense. The percent increase in community service expense was great in the case of both reorganized and control districts; however, the amounts involved were not great and there is no reason to assume that reorganization was a factor in the increases shown.

Capital outlay expense. The capital outlay line items did not show a consistent pattern of increase or decrease for either reorganized or control districts. The increase shown for reorganized districts was for furniture and equipment, and instructional apparatus. There was a decrease in the cost of sites and buildings for both reorganized and control districts.

Debt service. The debt service account reflected increases for both reorganized and control districts; however, there was no indication that the increases were due to reorganization.

Payment between districts. All accounts in this category showed increases in reorganized districts. The major increase was due to the increase in tuition as a result of the mentally retarded program. Control districts reflected decreases in all accounts except the "tuition, mentally retarded" account.

Reorganized districts showed a greater increase per student in average daily attendance in both current expense and gross expenditures.

IV. RECOMMENDATIONS

As was stated in the limitations of the study, no conclusions can be drawn as to the effect reorganization had on the educational programs of the districts studied. A study of the actual changes that occurred in the curriculum, in staffing, and in other supportive activities after reorganization had occurred would have cast greater light on the real implications of reorganization with reference to the districts which reorganized.

A basic question to be considered seems to be: What increased or decreased production, as far as educational benefits derived by the students are concerned, was realized after reorganization and what was the cost of such benefits? The study shows that reorganized districts showed a greater increase in cost per student in average daily attendance;

however, without a detailed study of program changes, no conclusions could be drawn as to the reasons for the increased cost. This points out the need for a study of program in conjunction with a finance study of this nature.

This study was not concerned with factors affecting administrative decisions the year prior to reorganization that might have affected financial patterns. For instance, would decisions have been made by the superintendent and board members which would have affected financial patterns knowing their district was being phased out of existence?

This study was not concerned with problems of a temporary nature that would have existed immediately following reorganization which would have tended to reflect an untrue picture as to the real advantages or disadvantages of school district reorganization. Only a more extended study would clarify this question.

There were factors which precluded a clearcut "before and after" comparison, such as, population decline which was taking place in the districts studied. The injection of substantial increases in federal funds the year after reorganization made a "before and after" comparison difficult.

A study of factors that enter into the decision to merge would be revealing when compared to the changes that occurred financially. Would the agreement to take care of certain employees or the agreement to make use of certain plants be made as a matter of political expediency in order to win support for the merger? If so, a period of time would be

required before the new district would adjust to an educationally and economically sound position.

This study indicates that transportation expense increased 10 percent more in reorganized districts. Was this increase caused by additional bus routes, cross transporting students between communities who had previously walked to school or other unknown causes? Only a detailed study of transportation systems as they existed before and after reorganization would establish the reason for the difference in costs.

This study shows increased costs in various categories of instructional salaries; however, the reasons for these increases are not shown. Only assumptions can be made as to the reasons for these increases from the data reflected in this study. Other similar examples can be drawn from the data presented in Chapter III.

Since there are many districts still existing which are similar to the ones included in this study, there will, no doubt, be additional mergers of these school districts in the years ahead. Further study is recommended and it is recommended that a study of educational benefits derived be made in conjunction with the study of financial changes that occur. Economies attributable to the reorganization factor cannot be determined without combining both of these aspects in the problem.



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APPENDIXES

CHAVEZ CREST

APPENDIX A

ASSESSED VALUATION

TABLE A-1

ASSESSED VALUATION--REORGANIZED DISTRICTS

District	Before Reorganization		After Reorganization	
	1961-1962	1962-1963	1964-1965	1965-1966
Hornersville	\$2,543,130	\$2,543,130		
Senath	5,900,800	5,900,990		
Total	8,443,930	8,444,120	\$9,043,240	\$9,028,960
Holland	1,822,605	1,971,987		
Steele	4,261,841	4,627,462		
Total	6,084,446	6,599,449	6,885,393	6,770,096
Arbyrd	1,490,870	1,512,120		
Cardwell	1,878,810	1,878,810		
Total	3,369,680	3,390,930	3,385,470	3,316,690
Alma	2,756,140	2,829,075		
Santa Fe	2,919,918	3,012,502		
Blackburn	1,963,304	1,940,000		
Total	7,639,362	7,781,577	8,084,695	8,078,062
Fairview	880,230	912,715		
Midway	1,588,310	1,582,925		
Stella	1,254,943	1,308,575		
Total	3,623,483	3,803,215	3,945,783	3,871,608
Graham	3,096,080	3,146,450		
Skidmore	2,215,760	2,171,640		
Maitland	2,798,740	2,798,740		
Total	8,110,580	8,116,830	8,278,030	8,320,820

TABLE A-2
 ASSESSED VALUATION--CONTROL DISTRICTS

District	1961-1962	1962-1963	1964-1965	1965-1966
Campbell	\$3,624,000	\$3,664,000	\$3,729,587	\$3,770,757
Deering	2,436,513	2,606,052	2,643,866	2,628,380
Clarkton	1,604,420	1,601,570	1,660,000	1,647,850
Green Ridge	2,800,000	2,695,740	2,680,000	2,880,520
Rocky Comfort	1,407,000	1,449,700	1,476,417	1,476,417
Westboro	2,480,020	2,450,540	2,523,435	2,520,250

APPENDIX B

TAX RATES

TABLE B-1
TAX RATES--REORGANIZED DISTRICTS

District	Before Reorganization		After Reorganization	
	1961-1962	1962-1963	1964-1965	1965-1966
Hornersville	335	335		
Senath	275	285		
Total			310	310
Holland	300	315		
Steele	300	290		
Total			290	290
Arbyrd	300	300		
Cardwell	300	300		
Total			320	320
Alma	175	175		
Sante Fe	235	235		
Blackburn	170	200		
Total			250	250
Fairview	240	275		
Midway	225	245		
Stella	275	275		
Total			265	278
Graham	190	200		
Skidmore	190	190		
Maitland	220	210		
Total			219	225

TABLE B-2
TAX RATES--CONTROL DISTRICTS

District	1961-1962	1962-1963	1964-1965	1965-1966
Campbell	270	270	275	275
Deering	310	305	305	325
Clarkton	350	350	350	350
Green Ridge	249	251	253	253
Rocky Comfort	200	200	235	235
Westboro	235	235	235	235

APPENDIX C

BONDED INDEBTEDNESS

TABLE C-1

BONDED INDEBTEDNESS--REORGANIZED DISTRICTS

District	Before Reorganization		After Reorganization	
	1961-1962	1962-1963	1964-1965	1965-1966
Hornersville	\$219,000	\$211,000		
Senath	457,000	563,000		
Total	673,000	774,000	\$701,000	\$633,000
Holland	185,000	176,000		
Steele	450,000	424,000		
Total	635,000	600,000	527,000	589,000
Arbyrd	64,000	60,000		
Cardwell	164,000	156,048		
Total	228,048	216,048	267,000	252,000
Alma	89,000	83,000		
Santa Fe	158,000	146,000		
Blackburn	-0-	-0-		
Total	247,000	229,000	173,000	153,000
Fairview	-0-	-0-		
Midway	-0-	-0-		
Stella	4,000	2,000		
Total	4,000	2,000	-0-	-0-
Graham	-0-	-0-		
Skidmore	-0-	-0-		
Maitland	146,000	138,000		
Total	146,000	138,000	120,000	111,000

TABLE C-2
BONDED INDEBTEDNESS--CONTROL DISTRICTS

District	1961-1962	1962-1963	1964-1965	1965-1966
Campbell	\$216,000	\$200,000	\$153,000	\$137,000
Deering	102,000	91,000	68,000	56,000
Clarkton	119,000	111,000	95,000	87,000
Green Ridge	301,000	289,000	265,000	253,000
Rocky Comfort	-0-	-0-	-0-	-0-
Westboro	2,000	-0-	-0-	-0-



APPENDIX D

INCOME AND EXPENSE DATA FOR REORGANIZED DISTRICTS

TABLE D-1

INCOME DATA FOR HORNERSVILLE-SENATH FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Local Income</u>						
Current Taxes	\$ 80,398.46	\$152,154.60	\$ 80,019.91	\$158,166.17	\$261,658.38	\$260,766.69
Delinquent Taxes	2,576.83	7,839.11	2,033.13	8,822.38	9,100.61	9,193.57
Intangible Taxes	1,399.93	2,236.58	958.66	2,194.28	2,808.50	1,451.21
Tuition from Patrons	-0-	150.00	-0-	400.00	-0-	-0-
Transportation from patrons	-0-	-0-	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	405.00	-0-	-0-	3,551.04	-0-	459.66
Food Services	9,285.93	32,905.27	7,424.27	32,209.84	34,722.80	36,455.37
Student Body Activities	9,207.94	33,496.93	9,662.52	37,097.85	41,557.73	41,618.91
Community Services	-0-	-0-	-0-	-0-	-0-	-0-
All Other Local	177.32	2,144.62	55.95	-0-	4,907.52	3,830.43
Total Local Income	\$103,451.41	\$230,927.11	\$107,154.44	\$242,441.56	\$354,755.54	\$353,775.84
<u>County Income</u>						
Fines, Forfeitures, Escheats, etc.	\$ 368.82	\$ 840.06	\$ 459.59	\$ 1,046.80	\$ 4,398.74	\$ 3,964.52
State Assessed Utility Tax	11,603.09	27,513.08	13,824.57	28,141.94	54,567.60	52,274.60
Other County Income	-0-	-0-	481.92	-0-	-0-	-0-
Total County Income	\$ 11,971.91	\$ 28,353.14	\$ 14,766.02	\$ 29,188.77	\$ 58,966.34	\$ 56,239.12

TABLE D-1 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
State Income						
Equalization, Teacher Preparation and Additional Amount	\$103,458.00	\$222,284.00	\$102,517.00	\$203,911.00	\$300,838.00	\$289,591.00
Transportation	11,923.00	30,208.00	12,142.00	28,339.00	54,556.00	60,529.00
Exceptional Pupil and/or Orphan Aid	5,054.00	3,500.00	3,500.00	3,500.00	9,800.00	7,185.00
Building Aid	-o-	1,000.00	-o-	1,000.00	-o-	1,000.00
Foreign Insurance (Textbook)	4,239.23	9,655.69	3,641.31	8,293.82	11,307.02	16,179.65
Total State Income	\$124,674.23	\$266,647.69	\$121,800.31	\$245,043.82	\$376,501.01	\$374,484.65
Federal Income						
EOA	-o-	-o-	-o-	-o-	-o-	-o-
ESEA	-o-	-o-	-o-	-o-	-o-	\$131,896.48
Public Law 815	-o-	-o-	-o-	-o-	-o-	-o-
Public Law 874	-o-	-o-	-o-	-o-	-o-	-o-
NDEA	\$ 1,721.06	\$ 3,146.69	\$ 528.75	\$ 2,751.46	\$ 8,068.63	462.00
Vocational Aid	709.58	4,161.06	2,555.63	4,291.58	3,472.00	5,853.00
School Lunch	3,385.94	8,169.57	2,906.03	10,220.04	9,407.98	9,100.38
School Milk	-o-	-o-	-o-	-o-	-o-	-o-
Other Federal through State	-o-	-o-	-o-	-o-	-o-	11,298.00
Total Federal Income	\$ 5,816.58	\$ 5,477.32	\$ 3,690.41	\$ 17,263.08	\$ 20,948.61	\$153,609.86
Total Revenue Receipts	\$245,914.13	\$541,405.26	\$240,411.18	\$533,937.20	\$811,171.50	\$943,109.46

TABLE D-1 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Nonrevenue Receipts</u>						
Sale of Bonds	-0-	-0-	-0-	\$125,418.27	-0-	-0-
Property Sales	\$ 212.21	\$ 41.00	\$ 220.85	10,050.00	\$ 413.88	\$ 5,055.00
Insurance Proceeds	-0-	-0-	415.94	242,009.02	289.67	617.90
Total Nonrevenue Receipts	\$ 212.21	\$ 41.00	\$ 636.79	\$368,432.29	\$ 703.55	\$ 5,672.90
<u>Receipts from Other Districts</u>						
For Tuition	\$ 1,114.54	\$ 2,790.00	\$ 1,002.54	\$ 3,360.00	-0-	\$ 1,585.99
For Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	\$ 1,114.54	\$ 2,790.00	\$ 1,002.54	\$ 3,360.00	-0-	\$ 1,585.99
<u>Gross Receipts</u>	\$247,240.88	\$544,236.26	\$242,050.51	\$905,729.49	\$811,875.06	\$950,368.35

TABLE D-2

EXPENSE DATA FOR HORNERSVILLE-SENATH FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Administration</u>						
Salaries, Secretary of Board	-o-	\$ 150.00	\$ 27.06	\$ 150.00	\$ 150.00	\$ 150.00
Salaries, Treasurer of Board	-o-	200.00	-o-	200.00	200.00	200.00
Salaries, Superintendent	\$ 7,368.54	7,999.92	6,455.22	8,199.96	16,200.00	16,870.10
Salaries, Other	2,639.99	5,229.84	2,880.14	5,430.00	9,369.84	9,512.94
School Election and Census	113.80	117.65	70.05	326.70	780.32	265.87
Audit	600.00	587.50	600.00	635.00	750.00	1,195.00
Supplies	297.05	243.56	287.02	350.34	453.18	1,469.08
Other Expense	1,486.02	959.79	1,464.99	891.71	2,750.07	1,623.89
ESEA, Title I	-o-	-o-	-o-	-o-	-o-	4,059.17
ESEA, Title III	-o-	-o-	-o-	-o-	-o-	-o-
Total Administration	\$ 12,505.40	\$ 15,548.26	\$ 11,784.48	\$ 16,183.71	\$ 30,653.41	\$ 35,346.05
<u>Instruction</u>						
Salaries, Principals	\$ 5,649.46	\$ 5,462.45	\$ 5,484.06	\$ 5,628.63	\$ 12,199.88	\$ 11,843.11
Salaries, Supervisors and Consultants	-o-	5,462.47	-o-	5,628.78	12,199.96	11,843.19
Salaries, Teachers	96,147.20	238,771.62	107,726.77	231,637.30	348,018.56	341,527.75
Salaries, Substitute Teachers	1,167.76	2,707.50	1,631.63	3,220.20	4,905.65	3,901.08
Salaries, Librarians	-o-	4,200.00	-o-	4,299.96	4,700.17	4,800.00
Salaries, Other	86.75	-o-	34.47	-o-	899.92	1,431.69

TABLE D-2 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
Instruction (cont.)						
Free Textbooks	\$ 3,824.93	\$ 9,655.69	\$ 4,412.95	\$ 8,293.82	\$ 11,307.02	\$ 16,179.65
School Library Resources	970.46	657.74	469.41	617.95	2,422.81	3,083.28
Other Printing, Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies (Excluding Library)	-0-	-0-	-0-	-0-	-0-	15,857.06
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies	3,018.31	8,984.19	9,403.06	9,677.57	21,321.04	-0-
Other Instructional Supplies	3,845.32	855.46	3,565.29	1,554.17	2,516.00	155.82
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	35,154.65
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-
Total Instructional Expense	\$114,710.19	\$276,757.12	\$132,727.64	\$270,558.38	\$420,491.01	\$445,757.28
Attendance Services						
Salaries	\$ 250.00	\$ 1,080.00	\$ 225.00	\$ 1,074.00	\$ 1,299.00	\$ 1,330.00
Other Expenses	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	\$ 250.00	\$ 1,080.00	\$ 225.00	\$ 1,074.00	\$ 1,299.00	\$ 1,330.00

TABLE D-2 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Health Services</u>						
Salaries	-0-	-0-	\$ 101.60	-0-	-0-	\$ 81.60
Other Expenses	\$ 227.51	\$ 82.89	-0-	\$ 44.30	\$ 28.67	468.01
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	2,809.13
Total Health Services	\$ 227.51	\$ 82.89	\$ 101.60	\$ 44.30	\$ 28.67	\$ 4,353.74
<u>Pupil Transportation</u>						
Salaries	\$ 4,666.55	\$ 16,594.14	\$ 4,923.78	\$ 16,391.66	\$ 28,621.22	\$ 27,552.66
Contracted Transportation	-0-	3,465.00	-0-	3,473.00	3,657.50	-0-
Replacement of Vehicle	-0-	-0-	-0-	4,591.17	14,503.70	11,060.00
Insurance on Busses	767.09	1,489.53	1,297.96	1,470.44	2,993.32	3,206.51
Operation and Maintenance	4,002.22	11,485.91	3,507.70	10,451.71	16,218.57	12,900.59
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	6,577.00
Total Transportation	\$ 9,435.86	\$ 33,034.58	\$ 9,729.44	\$ 36,477.98	\$ 65,994.31	\$ 61,296.76
<u>Operation of Plant</u>						
Salaries	\$ 4,906.04	\$ 15,947.40	\$ 5,760.63	\$ 14,780.78	\$ 18,382.75	\$ 18,928.26
Fuel for Heat	4,994.53	7,840.83	4,736.91	8,040.42	11,236.71	10,882.12
Utilities (Except Heat)	3,586.67	7,559.58	4,025.41	8,475.56	14,341.55	14,405.20
Supplies (Except Utilities)	2,555.45	2,636.51	3,159.12	1,920.02	5,328.29	4,523.01
Other Operational Expense	322.55	461.81	203.77	151.77	974.36	346.85
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	866.02
Total Operation of Plant	\$ 16,365.24	\$ 34,446.13	\$ 17,885.84	\$ 33,568.56	\$ 50,263.66	\$ 49,951.46

TABLE D-2 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Maintenance of Plant</u>						
Salaries	\$ 204.50	\$ 141.25	\$ 54.00	-0-	-0-	-0-
Contracted Services	582.09	-0-	812.00	-0-	\$ 1,015.48	\$ 985.38
Replacement of Equipment	88.67	71.80	358.90	-0-	-0-	-0-
Upkeep and Materials	2,933.50	2,493.46	1,785.59	\$ 1,999.60	2,971.98	5,132.25
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	1,218.19
Total Maintenance of Plant	\$ 3,808.76	\$ 2,706.51	\$ 3,010.49	\$ 1,999.60	\$ 3,987.46	\$ 7,335.82
<u>Fixed Charges</u>						
Retirement, District Contribution	\$ 6,021.02	\$ 15,642.24	\$ 7,241.57	\$ 15,258.70	\$ 23,379.05	\$ 24,692.14
Social Security, District Contribution	682.96	1,758.18	514.88	1,859.57	3,048.30	3,731.94
Insurance on Building and Equipment	2,215.81	4,964.37	1,158.35	4,111.41	9,185.37	7,017.85
Other Fixed Charges	30.00	-0-	126.90	106.60	174.57	176.19
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	2,170.70
Total Fixed Charges	\$ 8,949.79	\$ 22,364.79	\$ 9,041.70	\$ 21,336.28	\$ 35,787.29	\$ 37,788.82
Total Current Expenditures	\$166,252.75	\$386,020.28	\$184,506.19	\$381,242.81	\$608,504.81	\$643,159.93

TABLE D-2 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Hornersville	Senath	Hornersville	Senath		
<u>Food Services</u>						
Salaries	\$ 2,933.21	\$ 16,144.75	\$ 2,722.51	\$ 14,315.63	\$ 16,274.72	\$ 14,769.21
Food Supplies	12,621.14	35,619.66	8,953.73	36,370.45	31,450.67	34,596.23
Other Food Services						
Expense	325.65	565.46	180.00	577.80	2,489.63	2,087.74
ESEA, Title I	-o-	-o-	-o-	-o-	-o-	1,880.82
Total Food Services	\$ 15,880.00	\$ 52,329.87	\$ 11,856.24	\$ 51,263.88	\$ 50,215.01	\$ 53,334.00
Expense						
<u>Student Body Activities</u>						
Student Body Activities						
Expense	\$ 10,050.10	\$ 30,648.65	\$ 7,598.94	\$ 34,060.27	\$ 42,676.24	\$ 48,408.36
ESEA, Title I	-o-	-o-	-o-	-o-	-o-	394.75
Total Student Body	\$ 10,050.10	\$ 30,648.65	\$ 7,598.94	\$ 34,060.27	\$ 42,676.24	\$ 48,803.11
Activity						
<u>Community Services</u>						
Community Service						
Expense	\$ 378.97	-o-	\$ 85.45	-o-	-o-	-o-
ESEA, Title I	-o-	-o-	-o-	-o-	-o-	-o-
Total Community	\$ 378.97	-o-	\$ 85.45	-o-	-o-	-o-
Service Expense						
<u>Capital Outlay Expense</u>						
Sites	-o-	\$ 146.50	-o-	\$ 451.15	\$ 657.10	\$ 406.10
Buildings	-o-	65,768.34	-o-	14,376.91	114,712.16	12,917.22
Equipment	\$ 1,624.10	-o-	-o-	-o-	-o-	-o-

TABLE D-2 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	
	Hornersville	Senath	Hornersville	Senath	1964-1965	1965-1966
<u>Capital Outlay Expense</u> (cont.)						
Furniture	\$ 3,856.33	\$ 6,196.69	\$ 3,607.75	\$ 5,649.40	\$ 26,929.40	\$ 5,449.23
Instructional Apparatus	948.70	334.04	6,444.66	295.00	4,663.77	9,762.51
New Busses	-0-	5,390.00	6,653.65	5,525.00	-0-	-0-
Other Capital Outlay	27.00	3,525.75	-0-	4,155.32	825.30	2,954.84
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	24,843.94
Total Capital Outlay Expense	\$ 6,456.13	\$ 81,361.32	\$ 16,166.06	\$ 30,452.78	\$147,787.73	\$ 56,333.84
<u>Debt Service Expense</u>						
Retirement of Bonds	\$ 8,000.00	\$ 18,500.00	\$ 8,000.00	\$ 19,000.00	\$ 37,000.00	\$ 38,000.00
Printing and Engraving Bonds	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Bonds	8,278.43	19,038.75	8,450.93	18,548.75	28,300.00	26,936.25
Total Debt Service Expense	\$ 16,278.43	\$ 37,538.75	\$ 16,450.93	\$ 37,548.75	\$ 65,300.00	\$ 64,936.25
<u>Payment Between School Districts</u>						
Tuition to Other Districts	\$ 628.14	\$ 940.00	\$ 425.65	\$ 3,929.00	\$ 8,046.02	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	304.60	-0-	264.73	1,228.38	\$ 901.35
Total Payment Between Schools	\$ 628.14	\$ 1,244.60	\$ 425.65	\$ 4,193.73	\$ 9,274.40	\$ 901.35
<u>Gross Expenditures</u>	\$215,924.52	\$589,143.46	\$237,089.46	\$538,762.22	\$923,758.20	\$867,468.47

TABLE D-3

INCOME DATA FOR HOLLAND-STEELE FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Local Income</u>						
Current Taxes	\$ 53,755.12	\$117,342.88	\$ 58,602.36	\$122,973.73	\$178,023.57	\$176,232.26
Delinquent Taxes	3,502.09	5,688.63	2,215.53	9,447.54	11,772.89	12,103.90
Intangible Taxes	258.07	1,313.39	253.91	1,264.27	2,297.24	2,711.90
Tuition from Patrons	486.75	88.75	151.63	-0-	-0-	898.04
Transportation from Patrons	-0-	-0-	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	1,183.82	2,577.21	1,367.86	2,719.70	4,696.67	4,730.79
Food Services	10,474.35	19,711.76	10,003.11	22,693.83	31,658.52	30,953.20
Student Body Activities	8,904.70	22,239.48	9,452.60	20,688.37	30,378.98	31,010.74
Community Services	-0-	-0-	-0-	-0-	-0-	-0-
All Other Local	512.47	5,033.17	476.42	6,729.98	3,903.12	5,120.25
Total Local Income	\$ 79,077.37	\$173,995.27	\$ 82,523.42	\$186,517.42	\$262,730.99	\$263,761.08
<u>County Income</u>						
Fines, Forfeitures, Escheats, etc.	\$ 435.56	\$ 631.62	\$ 388.89	\$ 683.39	\$ 1,747.69	\$ 2,144.35
State Assessed Utility Tax	11,970.95	22,722.82	11,824.80	26,769.85	41,103.29	42,150.77
Other County Income	-0-	-0-	-0-	-0-	-0-	-0-
Total County Income	\$ 12,406.51	\$ 23,354.44	\$ 12,213.69	\$ 27,453.24	\$ 42,850.98	\$ 44,295.12

TABLE D-3 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	
	Holland	Steele	Holland	Steele	1964-1965	1965-1966
<u>State Income</u>						
Equalization, Teacher Preparation and Additional Amount	\$126,062.00	\$228,464.00	\$111,800.00	\$215,672.00	\$304,720.00	\$315,593.00
Transportation	15,117.00	23,053.00	16,937.00	23,137.50	44,465.00	60,867.00
Exceptional Pupil and/or Orphan Aid	-o-	7,544.00	7,000.00	7,350.00	24,850.00	21,350.00
Building Aid	-o-	-o-	-o-	-o-	-o-	25,000.00
Foreign Insurance (Textbook)	6,300.95	9,137.33	4,683.93	8,230.96	11,691.21	19,604.20
Total State Income	\$147,479.95	\$268,198.33	\$140,420.93	\$254,390.46	\$385,726.21	\$442,414.20
<u>Federal Income</u>						
EOA	-o-	-o-	-o-	-o-	-o-	-o-
ESEA	-o-	-o-	-o-	-o-	-o-	\$ 66,250.00
Public Law 815	-o-	-o-	-o-	-o-	-o-	-o-
Public Law 874	-o-	-o-	-o-	-o-	-o-	-o-
NDEA	\$ 549.21	\$ 1,401.00	\$ 1,106.07	\$ 245.00	\$ 1,579.65	1,210.09
Vocational Aid	2,725.20	3,014.45	2,700.70	3,348.13	5,446.00	10,038.00
School Lunch	2,816.32	8,796.97	2,639.57	7,112.00	8,840.72	5,570.24
School Milk	-o-	-o-	-o-	-o-	-o-	2,480.23
Other Federal Through State	-o-	-o-	-o-	-o-	-o-	-o-
Total Federal Income	\$ 6,090.73	\$ 13,212.42	\$ 6,446.34	\$ 10,705.13	\$ 15,866.37	\$ 85,548.56
Total Revenue Receipts	\$245,054.56	\$478,760.46	\$241,604.38	\$479,066.25	\$707,174.55	\$836,018.96

TABLE D-3 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Nonrevenue Receipts</u>						
Sale of Bonds	-o-	\$302,502.95	-o-	-o-	-o-	\$100,000.00
Property Sales	\$ 52.50	319.04	\$ 50.00	\$ 163.00	\$ 28.00	581.67
Insurance Proceeds	-o-	500.00	674.14	203.15	1,078.83	1,382.35
Total Nonrevenue Receipts	\$ 52.50	\$303,321.99	\$ 724.14	\$ 366.15	\$ 1,106.83	\$101,964.02
<u>Receipts from Other Districts</u>						
For Tuition	\$ 6,135.67	\$ 1,453.67	\$ 9,869.80	\$ 1,646.22	\$ 3,858.25	\$ 14,013.22
For Transportation	921.90	-o-	914.50	92.80	1,347.90	620.70
Total Receipts from Other Districts	\$ 7,057.57	\$ 1,453.67	\$ 10,784.30	\$ 1,739.02	\$ 5,206.15	\$ 14,633.92
<u>Gross Receipts</u>	\$252,164.63	\$783,536.12	\$253,112.82	\$481,171.42	\$713,487.53	\$952,616.90

TABLE D-4

EXPENSE DATA FOR HOLLAND-STEELE FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Administration</u>						
Salaries, Secretary of Board	-o-	\$ 150.00	-o-	\$ 148.65	\$ 150.00	\$ 147.36
Salaries, Treasurer of Board	-o-	-o-	-o-	-o-	-o-	-o-
Salaries, Superintendent	\$ 7,599.96	\$ 4,200.00	\$ 7,800.00	4,250.04	8,500.08	9,250.00
Salaries, Other	2,707.44	3,200.04	2,797.75	3,364.89	6,465.83	6,926.11
School Election and Census	148.55	318.58	46.65	58.35	548.40	225.71
Audit	600.00	900.00	636.00	984.00	1,304.00	1,314.00
Supplies	319.12	201.14	260.90	424.69	786.78	980.73
Other Expense	715.70	201.11	550.91	256.72	1,521.71	536.96
ESEA, Title I	-o-	-o-	-o-	-o-	-o-	269.46
ESEA, Title III	-o-	-o-	-o-	-o-	-o-	-o-
Total Administration	\$ 12,090.77	\$ 9,170.87	\$ 12,092.21	\$ 9,487.34	\$ 19,276.80	\$ 19,650.33
<u>Instruction</u>						
Salaries, Principals	\$ 13,901.34	\$ 16,020.38	\$ 14,571.35	\$ 17,039.90	\$ 33,900.12	\$ 32,150.68
Salaries, Supervisors and Consultants	-o-	6,520.00	-o-	6,880.66	8,500.08	9,250.00
Salaries, Teachers	102,140.37	181,129.08	105,931.56	185,573.30	300,010.35	325,105.71
Salaries, Substitute Teachers	2,352.96	1,862.55	1,262.66	3,660.10	9,129.01	4,271.03
Salaries, Librarians	-o-	2,093.24	-o-	2,125.08	4,550.04	4,733.71
Salaries, Other	-o-	2,020.75	-o-	2,255.51	2,439.00	5,731.91

TABLE D-4 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Instruction (cont.)</u>						
Free Textbooks	\$ 6,028.08	\$ 6,522.96	\$ 4,683.12	\$ 8,470.18	\$ 13,416.81	\$ 12,080.59
School Library Resources	868.79	2,690.20	844.86	3,171.77	3,784.59	2,047.48
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies, Excluding Library Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies	2,149.48	5,227.53	2,850.03	6,296.71	8,550.99	14,904.43
Other Instructional Supplies	864.72	2,754.43	1,301.47	2,094.02	4,702.29	4,044.57
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	21,220.16
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-
Total Instructional Expense	\$128,305.74	\$226,841.12	\$131,445.05	\$237,567.23	\$388,983.28	\$435,540.27
<u>Attendance Services</u>						
Salaries	-0-	-0-	\$ 400.00	-0-	\$ 1,800.00	\$ 1,783.20
Other Expenses	-0-	-0-	-0-	-0-	-0-	2.32
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	\$ 400.00	-0-	\$ 1,800.00	\$ 1,785.52

TABLE D-4 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Health Services</u>						
Salaries	-0-	-0-	-0-	-0-	-0-	-0-
Other Expenses	\$ 5.23	\$ 122.26	\$ 23.71	\$ 131.13	\$ 105.61	\$ 345.34
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	4,123.86
Total Health Services	\$ 5.23	\$ 122.26	\$ 23.71	\$ 131.13	\$ 105.61	\$ 4,469.20
<u>Pupil Transportation</u>						
Salaries	\$ 9,088.99	\$ 14,504.87	\$ 14,791.92	\$ 14,505.65	\$ 24,514.65	\$ 22,578.24
Contracted Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Replacement of Vehicle	-0-	-0-	-0-	10,573.40	15,995.44	12,170.20
Insurance on Busses	812.77	457.40	575.95	340.80	832.42	1,686.26
Operation and Maintenance	8,024.86	17,406.52	7,339.74	14,972.53	24,943.42	15,592.90
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Transportation	\$ 17,926.62	\$ 32,368.79	\$ 22,707.61	\$ 40,392.38	\$ 66,285.93	\$ 52,027.60
<u>Operation of Plant</u>						
Salaries	\$ 5,399.74	\$ 9,551.89	-0-	\$ 9,629.20	\$ 18,505.28	\$ 17,375.73
Fuel for Heat	4,226.63	6,801.17	5,013.91	8,321.63	11,728.24	12,435.45
Utilities (except Heat)	4,262.84	6,368.74	4,558.58	6,102.83	11,256.54	12,328.30
Supplies (except Utilities)	1,892.12	3,139.71	2,268.83	3,178.69	5,438.45	7,225.68
Other Operational Expense	167.07	412.51	62.26	450.94	895.45	1,187.88
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 15,948.40	\$ 26,274.02	\$ 11,903.58	\$ 27,683.29	\$ 47,823.96	\$ 50,553.04

TABLE D-4 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Maintenance of Plant</u>						
Salaries	-0-	-0-	-0-	-0-	-0-	\$ 6,206.57
Contracted Services	\$ 175.51	-0-	\$ 123.00	-0-	-0-	3.05
Replacement of Equipment	108.41	\$ 2,096.10	387.52	\$ 15,743.65	\$ 5,643.81	7,950.64
Upkeep and Materials	5,222.86	7,115.12	4,661.28	5,750.74	26,942.57	18,371.12
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	89.42
Total Maintenance of Plant	\$ 5,506.78	\$ 9,211.22	\$ 5,171.80	\$ 21,494.39	\$ 32,586.38	\$ 32,620.80
<u>Fixed Charges</u>						
Retirement, District Contribution	\$ 7,445.78	\$ 12,590.94	\$ 7,731.78	\$ 12,931.51	\$ 21,345.17	\$ 23,874.85
Social Security, District Contribution	732.75	1,220.41	789.09	763.24	2,838.59	2,293.79
Insurance on Building and Equipment	2,552.75	3,988.13	2,682.14	2,950.07	6,195.31	7,604.21
Other Fixed Charges	-0-	256.25	-0-	573.44	215.39	215.04
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	531.33
Total Fixed Charges	\$ 10,731.28	\$ 18,055.73	\$ 11,203.01	\$ 17,218.26	\$ 30,594.46	\$ 34,519.22
Total Current Expenditures	\$190,514.82	\$322,044.01	\$194,946.97	\$353,974.02	\$587,456.42	\$631,165.98
<u>Food Services</u>						
Salaries	\$ 3,792.11	\$ 7,915.00	\$ 3,988.25	\$ 7,835.96	\$ 15,393.00	\$ 15,860.46
Food Supplies	11,172.89	20,894.98	10,575.91	22,987.30	25,855.02	26,725.69
Other Food Services Expense	144.71	694.74	218.56	834.22	761.25	1,944.28
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	4,058.49
Total Food Service Expense	\$ 15,109.71	\$ 29,504.72	\$ 14,782.72	\$ 31,657.48	\$ 42,009.27	\$ 48,588.92

TABLE D-4 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Student Body Activities</u>						
Student Body Activities Expense	\$ 8,873.15	\$ 21,997.25	\$ 9,065.06	\$ 20,481.45	\$ 30,590.15	\$ 28,822.35
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 8,873.15	\$ 21,997.25	\$ 9,065.06	\$ 20,481.45	\$ 30,590.15	\$ 28,822.35
<u>Community Services</u>						
Community Service Expense	\$ 100.00	\$ 932.00	\$ 100.00	\$ 766.00	\$ 460.00	\$ 658.36
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Community Service Expense	\$ 100.00	\$ 932.00	\$ 100.00	\$ 766.00	\$ 460.00	\$ 658.36
<u>Capital Outlay Expense</u>						
Sites	-0-	\$ 600.00	-0-	\$ 5,958.46	\$ 350.00	-0-
Buildings	-0-	177,282.72	-0-	161,309.52	1,936.79	\$184,657.19
Equipment	\$ 1,667.45	2,438.29	\$ 379.95	5,043.70	5,483.15	8,717.93
Furniture	190.90	-0-	550.00	959.16	754.00	237.04
Instructional Apparatus	1,615.95	-0-	2,157.82	-0-	1,475.88	1,376.72
New Busses	6,221.60	11,584.41	5,791.43	-0-	-0-	-0-
Other Capital Outlay	125.30	-0-	-0-	124.40	1,127.51	493.90
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	604.89
Total Capital Outlay Expense	\$ 9,821.20	\$191,905.42	\$ 8,879.20	\$173,395.24	\$ 11,127.33	\$196,087.67

TABLE D-4 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Holland	Steele	Holland	Steele		
<u>Debt Service Expense</u>						
Retirement of Bonds	\$ 9,000.00	\$ 24,000.00	\$ 9,000.00	\$ 26,000.00	\$ 37,000.00	\$ 38,000.00
Printing and Engraving Bonds	-0-	170.75	-0-	-0-	-0-	178.38
Interest on Bonds	5,958.26	10,948.38	5,706.52	15,847.88	19,524.61	20,251.16
Total Debt Service Expense	\$ 14,958.26	\$ 35,119.13	\$ 14,706.52	\$ 41,847.88	\$ 56,524.61	\$ 58,429.54
<u>Payment Between School Districts</u>						
Tuition to Other Districts	\$ 5,341.95	\$ 6,058.00	\$ 5,272.47	\$ 4,931.00	\$ 16,994.10	-0-
Transportatin to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-	-0-	-0-
Total Payment Between Schools	\$ 5,341.95	\$ 6,058.00	\$ 5,272.47	\$ 4,931.00	\$ 16,994.10	-0-
<u>Gross Expenditures</u>	\$244,719.09	\$607,560.53	\$247,752.94	\$627,053.07	\$745,161.88	\$963,752.82

TABLE D-5

INCOME DATA FOR ARBYRD-CARDWELL FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Local Income</u>						
Current Taxes	\$ 41,722.74	\$ 49,977.45	\$ 41,469.64	\$ 50,778.41	\$ 96,276.43	\$ 97,237.81
Delinquent Taxes	2,127.98	3,377.32	2,409.26	2,968.25	6,302.64	5,793.83
Intangible Taxes	184.31	913.83	160.90	729.32	1,169.30	346.84
Tuition from Patrons	-0-	-0-	-0-	-0-	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	-0-	1,482.00	1,719.27	3,155.14	2,281.78	2,291.66
Food Services	8,845.40	7,978.75	8,669.31	7,445.23	13,131.68	13,211.20
Student Body Activities	9,572.60	9,375.69	10,805.97	12,258.34	14,741.33	13,155.62
Community Services	-0-	-0-	-0-	-0-	-0-	-0-
All Other Local	1,152.12	1,812.25	-0-	-0-	1,769.65	1,632.84
Total Local Income	\$ 63,605.15	\$ 74,917.29	\$ 65,234.35	\$ 77,334.69	\$135,672.81	\$133,669.80
<u>County Income</u>						
Fines, Forfeitures, Escheats, etc.	\$ 323.71	\$ 472.30	\$ 403.38	\$ 588.54	\$ 2,468.75	\$ 4,444.23
State Assessed Utility Tax	7,663.06	12,280.84	8,338.39	13,342.88	23,881.73	27,412.19
Other County Income	-0-	873.00	-0-	861.36	1,955.03	-0-
Total Income from County	\$ 7,986.77	\$ 13,626.14	\$ 8,741.77	\$ 14,792.78	\$ 28,305.51	\$ 31,856.42

TABLE D-5 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>State Income</u>						
Equalization, Teacher Preparation and Additional Amount	\$ 61,845.00	\$ 87,895.00	\$ 59,721.00	\$ 85,100.00	\$125,485.00	\$123,368.00
Transportation	6,871.00	7,968.00	5,608.00	8,574.00	15,796.00	23,440.00
Exceptional Pupil and/or Orphan Aid	2,660.00	3,500.00	3,500.00	3,500.00	6,300.00	7,000.00
Building Aid	-0-	-0-	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	3,720.77	5,428.66	3,195.98	4,662.98	6,345.97	10,641.14
Total State Income	\$ 75,096.77	\$104,791.66	\$ 72,024.98	\$101,836.98	\$153,926.97	\$164,449.14
<u>Federal Income</u>						
EOA	-0-	-0-	-0-	-0-	-0-	\$ 6,066.00
ESEA	-0-	-0-	-0-	-0-	-0-	-0-
Public Law 815	-0-	-0-	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-	-0-	-0-
NDEA	\$ 1,350.00	\$ 1,413.20	\$ 978.78	\$ 1,881.92	\$ 1,422.68	2,409.23
Vocational Aid	-0-	3,169.14	-0-	2,848.18	2,898.00	2,048.10
School Lunch	3,254.59	2,972.57	3,701.91	3,582.87	3,523.49	3,524.44
School Milk	-0-	-0-	-0-	-0-	-0-	-0-
Other Federal Through State	-0-	-0-	-0-	-0-	-0-	57,546.56
Total Federal Income	\$ 4,604.59	\$ 7,554.91	\$ 4,680.69	\$ 8,312.97	\$ 7,844.17	\$ 71,594.33
Total Revenue Receipts	\$151,293.28	\$200,890.00	\$150,681.79	\$202,277.42	\$325,749.46	\$401,569.69

TABLE D-5 (continued)

Income	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Nonrevenue Receipts</u>						
Sale of Bonds	-0-	-0-	-0-	-0-	-0-	-0-
Property Sales	\$ 40.00	-0-	-0-	-0-	-0-	\$ 827.80
Insurance Proceeds	1,863.05	-0-	\$ 85.00	-0-	-0-	-0-
Total Nonrevenue Receipts	\$ 1,902.05	-0-	\$ 85.00	-0-	-0-	\$ 827.80
<u>Receipts from Other Districts</u>						
For Tuition	-0-	-0-	-0-	-0-	-0-	-0-
For Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-	-0-	-0-
<u>Gross Receipts</u>	\$153,196.33	\$200,890.00	\$150,766.79	\$202,277.42	\$325,749.46	\$402,397.49

TABLE D-6

EXPENSE DATA FOR ARBYRD-CARDWELL FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Administration</u>						
Salaries, Secretary of Board	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Salaries, Treasurer of Board	100.00	50.00	100.00	50.00	100.00	50.00
Salaries, Superintendent	6,000.00	2,526.75	6,000.00	2,736.48	3,900.00	4,149.86
Salaries, Other	3,099.96	2,098.56	3,099.96	2,116.41	4,570.00	5,188.35
School Election and Census	50.00	41.61	50.00	130.00	135.24	117.94
Audit	140.00	795.00	140.00	-0-	-0-	1,050.00
Supplies	274.16	607.26	244.75	635.00	811.98	782.84
Other Expense	278.94	1,200.00	524.03	503.09	1,959.00	1,153.25
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-
Total Administration	\$ 10,043.06	\$ 7,419.18	\$ 10,258.74	\$ 6,270.98	\$ 11,576.22	\$ 12,592.24
<u>Instruction</u>						
Salaries, Principals	\$ 9,288.27	\$ 4,413.47	\$ 9,488.11	\$ 4,156.14	\$ 5,999.93	\$ 6,403.22
Salaries, Supervisors and Consultants	-0-	2,526.81	-0-	2,736.48	3,900.00	4,149.85
Salaries, Teachers	59,681.07	98,188.70	61,590.03	101,056.47	153,621.75	159,876.96
Salaries, Substitute Teachers	972.50	595.00	643.75	1,010.00	3,556.91	1,785.55
Salaries, Librarians	-0-	-0-	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	-0-	-0-	-0-

TABLE D-6 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
Instruction (cont.)						
Free Textbooks	\$ 3,720.77	\$ 5,137.20	\$ 3,195.98	\$ 4,730.02	\$ 6,280.31	\$ 10,641.14
School Library Resources	302.74	108.24	-0-	37.75	641.92	2,618.01
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies, Excluding Library	-0-	-0-	-0-	-0-	-0-	7,098.58
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies	8,528.10	2,442.23	7,131.59	1,935.86	4,147.30	-0-
Other Instructional Expense	-0-	1,445.69	1,190.60	1,390.19	1,588.74	893.21
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	2,314.43
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	12,949.15
Total Instructional Expense	\$ 82,493.45	\$ 114,857.34	\$ 83,240.06	\$ 117,052.91	\$ 179,736.86	\$ 208,730.10
Attendance Services						
Salaries	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 360.00	\$ 360.00
Other Expenses	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 360.00	\$ 360.00

TABLE D-6 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Health Services</u>						
Salaries	-0-	-0-	-0-	-0-	-0-	\$ 2,008.00
Other Expenses	\$ 50.98	-0-	-0-	-0-	-0-	1,392.47
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Health Services	\$ 50.98	-0-	-0-	-0-	-0-	\$ 3,400.47
<u>Pupil Transportation</u>						
Salaries	\$ 764.55	\$ 2,470.04	\$ 910.50	\$ 4,247.87	\$ 9,270.54	\$ 10,278.39
Contracted Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Replacement of Vehicle	-0-	-0-	-0-	-0-	11,916.56	5,059.00
Insurance on Busses	331.60	441.50	281.80	388.45	780.61	913.40
Operation and Maintenance	2,354.21	4,007.25	2,969.49	3,395.87	8,697.58	6,557.34
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Transportation	\$ 3,450.36	\$ 6,918.79	\$ 4,161.79	\$ 8,032.19	\$ 30,665.29	\$ 22,808.13
<u>Operation of Plant</u>						
Salaries	\$ 8,229.46	\$ 8,488.54	\$ 8,605.65	\$ 4,233.53	\$ 8,928.63	\$ 9,609.44
Fuel for Heat	2,757.07	4,969.44	1,975.35	4,927.15	6,574.31	8,271.23
Utilities (Except Heat)	2,496.87	2,770.58	2,392.18	3,241.00	6,104.27	6,500.42
Supplies (Except Utilities)	1,295.46	3,371.44	1,256.32	2,164.98	4,722.87	5,287.60
Other Operational Expense	55.60	176.22	386.79	81.62	175.49	139.30
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 14,834.46	\$ 19,776.22	\$ 14,616.29	\$ 14,648.28	\$ 26,505.57	\$ 29,807.99

TABLE D-6 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Maintenance of Plant</u>						
Salaries	-0-	-0-	-0-	\$ 2,429.10	\$ 1,387.10	\$ 1,620.00
Contracted Services	\$ 4,727.31	-0-	-0-	-0-	-0-	-0-
Replacement of Equipment	29.64	\$ 389.30	\$ 2,000.00	573.52	425.26	269.80
Upkeep and Materials	67.80	2,147.53	3,367.77	2,520.94	3,564.69	4,037.80
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 4,824.75	\$ 2,536.83	\$ 5,367.77	\$ 5,523.56	\$ 5,377.05	\$ 5,927.60
<u>Fixed Charges</u>						
Retirement, District						
Contribution	\$ 4,536.00	\$ 6,466.07	\$ 4,486.04	\$ 6,708.44	\$ 10,064.51	\$ 11,083.02
Social Security,						
District Contribution	399.82	456.09	456.31	618.38	1,175.42	1,706.87
Insurance on Building						
and Equipment	1,783.66	2,724.71	1,560.05	12,147.89	2,703.29	3,053.90
Other Fixed Charges	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 6,719.48	\$ 9,646.87	\$ 6,502.40	\$ 19,474.71	\$ 13,943.22	\$ 15,843.79
Total Current Expenditures	\$122,641.54	\$161,380.23	\$124,372.05	\$171,227.63	\$268,164.21	\$299,470.32
<u>Food Services</u>						
Salaries	\$ 1,980.00	\$ 2,358.76	\$ 1,990.50	\$ 2,350.74	\$ 6,082.52	\$ 6,710.56
Food Supplies	9,306.12	9,442.41	8,944.01	9,501.49	13,378.50	15,558.24
Other Food Services Expense	640.05	907.52	928.18	614.52	1,208.23	1,574.70
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 11,926.17	\$ 12,708.69	\$ 11,862.69	\$ 12,466.75	\$ 20,669.25	\$ 23,843.50

TABLE D-6 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Student Body Activities</u>						
Student Body Activities Expense	\$ 7,311.39	\$ 8,387.97	\$ 8,872.87	\$ 10,088.66	\$ 17,062.50	\$ 13,641.93
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 7,311.39	\$ 8,387.97	\$ 8,872.87	\$ 10,088.66	\$ 17,062.50	\$ 13,641.93
<u>Community Services</u>						
Community Services Expense	-0-	-0-	-0-	-0-	-0-	\$ 5,786.88
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-	-0-	\$ 5,786.88
<u>Capital Outlay Expense</u>						
Sites	-0-	-0-	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-	\$ 7,110.66	\$ 5,320.77
Equipment	\$ 1,071.42	-0-	\$ 273.06	\$ 4,168.56	-0-	-0-
Furniture	1,580.52	\$ 388.00	1,335.31	-0-	2,788.87	-0-
Instructional Apparatus	-0-	-0-	-0-	-0-	3,356.11	13,224.77
New Busses	-0-	9,230.07	-0-	-0-	-0-	-0-
Other Capital Outlay	-0-	601.48	-0-	-0-	601.30	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-
Total Capital Outlay Expense	\$ 2,651.94	\$ 10,219.55	\$ 1,608.37	\$ 4,168.56	\$ 13,856.94	\$ 18,545.54

TABLE D-6 (continued)

Expenditures	Before Reorganization				After Reorganization	
	1961-1962		1962-1963		1964-1965	1965-1966
	Arbyrd	Cardwell	Arbyrd	Cardwell		
<u>Debt Service Expense</u>						
Retirement of Bonds	\$ 4,000.00	\$ 11,031.27	\$ 4,060.56	\$ 8,000.00	\$ 14,000.00	\$ 15,000.00
Printing and Engraving						
Bonds	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Bonds	2,794.00	7,920.30	2,711.56	7,593.60	11,731.27	10,220.04
Total Debt Service Expense	\$ 6,794.00	\$ 18,951.57	\$ 6,772.12	\$ 15,593.60	\$ 25,731.27	\$ 25,220.04
<u>Payment Between School Districts</u>						
Tuition to Other Districts	\$ 449.17	-0-	\$ 336.54	-0-	\$ 633.98	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-	-0-	\$ 751.44
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-	-0-	-0-
Total Payment Between Schools	\$ 449.17	-0-	\$ 336.54	-0-	\$ 633.98	\$ 751.44
<u>Gross Expenditures</u>	\$151,774.21	\$211,648.01	\$153,824.64	\$213,545.20	\$346,118.15	\$387,259.65

TABLE D-7

INCOME DATA FOR ALMA-SANTA FE-BLACKBURN FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn		
<u>Local Income</u>								
Current Taxes	\$ 46,975.19	\$ 65,624.97	\$ 32,562.82	\$ 48,217.34	\$ 66,916.54	\$ 37,783.25	\$195,037.54	\$194,248.33
Delinquent Taxes	163.90	2,947.63	423.76	197.27	2,353.26	394.19	4,741.33	2,708.72
Intangible Taxes	345.30	426.41	535.27	383.96	581.48	622.64	1,500.46	1,529.05
Tuition from Patrons	-0-	164.00	-0-	-0-	247.00	-0-	203.27	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	661.28	116.50	24.02	460.77	231.94	21.28	682.11	849.50
Food Services	5,437.80	13,124.98	3,978.27	4,753.50	12,983.74	4,134.95	23,755.92	24,818.22
Student Body Activities	5,388.73	8,492.06	3,626.67	5,259.90	7,708.08	3,043.83	12,890.36	15,888.50
Community Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
All Other Local	-0-	-0-	-0-	-0-	30.00	-0-	-0-	-0-
Total Local Income	\$ 58,972.20	\$ 90,896.55	\$ 41,150.81	\$ 59,272.74	\$ 91,052.04	\$ 46,000.14	\$238,810.99	\$240,042.32
<u>County Income</u>								
Fines, Forfeitures, Escheats, etc.	\$ 552.08	\$ 728.37	\$ 203.84	\$ 660.99	\$ 835.09	\$ 208.81	\$ 1,660.39	\$ 1,269.96
State Assessed Utility Tax	13,287.53	18,283.59	6,358.62	13,780.00	18,826.71	6,588.78	44,557.91	47,117.69
Other County Income	-0-	-0-	-0-	-0-	-0-	-0-	3.40	-0-
Total Income from County	\$ 13,839.61	\$ 19,011.96	\$ 6,562.46	\$ 14,440.99	\$ 19,661.80	\$ 6,797.59	\$ 46,221.70	\$ 48,387.65
<u>State Income</u>								
Equalization, Teacher Preparation and Additional Amount	\$ 11,342.00	\$ 27,586.00	\$ 13,758.00	\$ 16,563.00	\$ 37,933.00	\$ 17,487.00	\$ 66,455.00	\$ 69,171.00
Transportation	3,127.00	7,375.00	-0-	3,348.00	7,640.00	-0-	13,561.00	16,725.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Building Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	1,459.22	2,250.47	910.64	1,622.50	2,397.15	1,006.44	5,114.86	3,780.07
Total State Income	\$ 15,928.22	\$ 37,211.47	\$ 14,668.64	\$ 21,533.50	\$ 47,970.15	\$ 18,493.44	\$ 85,130.86	\$ 89,676.07

TABLE D-7 (continued)

Income	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn		
<u>Federal Income</u>								
EOA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Law 815	-0-	\$ 1,516.16	-0-	-0-	\$ 2,346.00	-0-	\$ 632.00	-0-
Public Law 874	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
NDEA	\$ 970.86	1,703.28	\$ 179.82	\$ 423.67	1,001.09	\$ 174.70	1,027.14	\$ 1,940.49
Vocational Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
School Lunch	909.93	3,127.37	892.26	774.46	3,100.79	749.09	4,875.86	4,118.85
School Milk	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Federal Through State	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal Income	\$ 1,880.79	\$ 6,346.81	\$ 1,072.08	\$ 1,198.13	\$ 6,447.88	\$ 923.79	\$ 6,535.00	\$ 6,059.34
Total Revenue Receipts	\$ 90,620.82	\$153,466.79	\$ 63,453.99	\$ 96,445.36	\$165,131.87	\$ 72,214.96	\$376,698.55	\$384,165.38
<u>Nonrevenue Receipts</u>								
Sale of Bonds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Property Sales	-0-	-0-	\$ 56.00	-0-	\$ 175.00	-0-	-0-	-0-
Insurance Proceeds	-0-	\$ 904.00	304.81	-0-	-0-	\$ 658.60	-0-	-0-
Total Nonrevenue Receipts	-0-	\$ 904.00	\$ 360.81	-0-	\$ 175.00	\$ 658.60	-0-	-0-
<u>Receipts from Other Districts</u>								
For Tuition	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
For Transportation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Gross Receipts	\$ 90,620.82	\$154,370.79	\$ 63,814.80	\$ 96,445.36	\$165,306.87	\$ 72,873.55	\$376,698.55	\$384,165.38

TABLE D-8

EXPENSE DATA FOR ALMA-SANTA FE-BLACKBURN FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn	1964-1965	1965-1966
Administration								
Salaries, Secretary of Board	\$ 50.00	-0-	\$ 150.00	\$ 50.00	\$ 50.00	\$ 150.00	\$ 100.00	-0-
Salaries, Treasurer of Board	50.00	-0-	50.00	50.00	50.00	50.00	100.00	\$ 50.00
Salaries, Superintendent	1,412.50	\$ 3,428.52	-0-	1,582.61	3,697.37	-0-	7,709.64	9,000.0-
Salaries, Other	-0-	1,400.00	280.00	-0-	1,447.90	275.00	3,801.08	6,294.89
School Election and Census	61.75	100.06	29.95	62.00	102.49	47.48	742.46	677.24
Audit	200.00	297.00	150.00	200.00	311.51	200.00	725.00	480.00
Supplies	226.85	15.12	351.10	299.86	1.50	258.21	630.97	399.61
Other Expense	170.41	201.88	162.25	327.41	315.85	230.13	517.23	536.76
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Administration	\$ 2,171.51	\$ 5,442.58	\$ 1,173.30	\$ 2,571.88	\$ 5,976.62	\$ 1,210.82	\$ 14,326.38	\$ 17,438.50
Instruction								
Salaries, Principals	\$ 1,426.13	\$ 3,142.77	-0-	\$ 1,582.61	\$ 3,442.77	-0-	\$ 8,133.51	\$ 12,300.00
Salaries, Supervisors and Consultants	-0-	1,714.32	-0-	-0-	1,848.71	-0-	2,154.43	-0-
Salaries, Teachers	36,275.90	57,782.81	36,675.00	41,721.51	62,685.62	38,602.50	133,311.72	145,615.07
Salaries, Substitute Teachers	80.00	1,759.75	80.00	156.50	1,783.60	30.00	1,978.13	1,861.50
Salaries, Librarians	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Salaries, Other	-0-	76.55	-0-	-0-	60.03	150.00	-0-	-0-
Free Textbooks	556.95	2,232.80	982.77	873.41	2,397.15	639.96	4,661.42	3,785.00
School Library Resources	285.47	257.84	32.60	725.79	303.60	446.38	656.48	968.66
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies (Excluding Library)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

TABLE D-8 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn		
<u>Instruction (cont.)</u>								
Other Instructional Material, ESEA, Title II	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Instructional Supplies	2,019.26	1,184.67	753.60	2,179.72	1,193.97	1,045.27	5,832.17	5,275.47
Other Instructional Supplies	482.70	1,569.57	-0-	560.97	1,247.86	178.01	2,234.38	2,556.73
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Instructional Expense	\$ 41,126.41	\$ 69,721.08	\$ 38,523.97	\$ 47,800.51	\$ 74,963.31	\$ 41,092.12	\$158,962.24	\$172,362.43
<u>Attendance Services</u>								
Salaries	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Health Services</u>								
Salaries	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Expenses	\$ 3.06	\$ 18.32	\$ 6.00	\$ 20.93	\$ 9.47	-0-	\$ 15.43	\$ 40.70
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Health Services	\$ 3.06	\$ 18.32	\$ 6.00	\$ 20.93	\$ 9.47	-0-	\$ 15.43	\$ 40.70
<u>Pupil Transportation</u>								
Salaries	-0-	\$ 1,161.30	-0-	-0-	\$ 675.00	-0-	-0-	-0-
Contracted Transportation	\$ 7,509.08	7,545.68	\$ 5,375.50	\$ 7,349.43	10,265.60	\$ 5,736.40	\$ 26,530.42	\$ 28,983.54
Replacement of Vehicle	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Insurance on Busses	-0-	123.15	-0-	-0-	27.70	-0-	-0-	-0-
Operation and Maintenance	-0-	1,213.70	229.47	-0-	826.22	471.20	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Transportation	\$ 7,509.08	\$ 10,043.83	\$ 5,604.97	\$ 7,349.43	\$ 11,794.52	\$ 6,207.60	\$ 26,530.42	\$ 28,983.54
<u>Operation of Plant</u>								
Salaries	\$ 3,600.00	\$ 5,350.99	\$ 2,461.25	\$ 3,699.96	\$ 6,389.26	\$ 2,800.00	\$ 13,146.04	\$ 13,520.04
Fuel for Heat	1,877.21	2,636.62	968.74	2,104.46	3,043.48	965.74	5,156.73	5,302.61
Utilities (Except Heat)	1,479.69	1,649.39	883.61	1,643.77	1,714.93	899.77	4,359.81	4,953.23

TABLE D-8 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn		
Operation of Plant (cont.)								
Supplies (Except Utilities)	\$ 793.30	\$ 1,140.71	\$ 672.87	\$ 830.06	\$ 1,447.94	\$ 170.03	\$ 2,218.71	\$ 2,307.40
Other Operational Expense	24.62	91.00	-0-	4.70	305.94	-0-	281.10	403.81
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 7,774.82	\$ 10,868.71	\$ 4,986.47	\$ 8,282.95	\$ 12,901.55	\$ 4,835.54	\$ 25,162.39	\$ 26,487.09
Maintenance of Plant								
Salaries	-0-	-0-	-0-	-0-	\$ 30.00	-0-	-0-	-0-
Contracted Services	\$ 832.38	\$ 430.86	\$ 156.45	\$ 1,068.81	3,351.74	\$ 396.35	\$ 5,569.67	\$ 3,865.68
Replacement of Equipment	520.65	1,899.46	-0-	409.21	1,079.59	-0-	1,881.18	1,499.07
Upkeep and Materials	120.54	591.07	1,101.34	213.54	1,093.64	1,069.24	1,955.12	1,939.65
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 1,473.57	\$ 2,921.39	\$ 1,257.79	\$ 1,691.56	\$ 5,554.97	\$ 1,465.59	\$ 9,405.97	\$ 7,304.40
Fixed Charges								
Retirement, District								
Contribution	\$ 2,160.13	\$ 3,960.12	\$ 1,978.50	\$ 2,694.68	\$ 4,325.31	\$ 2,322.00	\$ 9,033.94	\$ 9,966.18
Social Security,								
District Contribution	259.24	253.02	252.51	194.22	324.03	155.13	1,098.31	1,156.43
Insurance on Building								
and Equipment	741.57	1,934.34	190.75	700.11	1,823.24	190.75	4,291.75	2,738.38
Other Fixed Charges	-0-	45.00	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 3,160.94	\$ 6,192.48	\$ 2,421.76	\$ 3,589.01	\$ 6,472.58	\$ 2,667.88	\$ 14,424.00	\$ 13,860.99
Total Current Expenditures	\$ 63,219.39	\$ 105,208.39	\$ 53,974.26	\$ 71,306.27	\$ 117,673.02	\$ 57,479.55	\$ 248,826.83	\$ 266,477.65
Food Services								
Salaries	\$ 2,187.50	\$ 4,430.70	\$ 2,210.00	\$ 2,275.00	\$ 4,922.22	\$ 2,230.00	\$ 9,929.97	\$ 10,232.50
Food Supplies	4,257.97	12,129.84	3,943.73	3,734.15	10,377.90	3,394.20	18,047.15	20,084.66
Other Food Services Expense	93.98	633.48	324.44	-0-	681.78	329.21	747.21	442.43
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 6,539.45	\$ 17,194.02	\$ 6,478.17	\$ 6,009.15	\$ 15,981.90	\$ 5,953.41	\$ 28,724.33	\$ 30,759.59

TABLE D-8 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn		
<u>Student Body Activities</u>								
Student Body Activities Expense	\$ 5,085.43	\$ 8,788.86	\$ 3,988.00	\$ 5,152.26	\$ 6,382.99	\$ 3,646.84	\$ 13,543.45	\$ 14,834.12
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 5,085.43	\$ 8,788.86	\$ 3,988.00	\$ 5,152.26	\$ 6,382.99	\$ 3,646.84	\$ 13,543.45	\$ 14,834.12
<u>Community Services</u>								
Community Service Expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Capital Outlay Expense</u>								
Sites	-0-	-0-	-0-	-0-	\$ 99.63	-0-	-0-	-0-
Buildings	-0-	\$ 95.41	\$ 23.75	-0-	291.00	-0-	-0-	-0-
Equipment	-0-	-0-	-0-	-0-	1,712.55	\$ 61.51	-0-	-0-
Furniture	\$ 512.71	1,404.14	35.00	\$ 855.25	1,258.04	248.67	\$ 233.12	\$ 2,600.00
Instructional Apparatus	539.69	698.41	1,055.90	636.88	-0-	615.39	4,483.53	3,842.91
New Busses	-0-	-0-	719.32	-0-	-0-	-0-	-0-	-0-
Other Capital Outlay	-0-	-0-	-0-	-0-	-0-	90.36	139.63	393.38
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Capital Outlay Expense	\$ 1,052.40	\$ 2,197.96	\$ 1,833.97	\$ 1,492.13	\$ 3,361.22	\$ 1,015.93	\$ 4,856.28	\$ 6,836.29
<u>Debt Service Expense</u>								
Retirement of Bonds	\$ 6,000.00	\$ 11,000.00	-0-	\$ 6,000.00	\$ 12,000.00	-0-	\$ 19,000.00	\$ 19,000.00
Printing and Engraving								
Bonds	-0-	5,981.60	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Bonds	2,350.46	-0-	-0-	2,214.20	5,651.64	-0-	6,843.07	6,285.02
Total Debt Service Expense	\$ 8,350.46	\$ 16,981.60	-0-	\$ 8,214.20	\$ 17,651.64	-0-	\$ 25,843.07	\$ 25,285.02
<u>Payment Between School Districts</u>								
Tuition to Other Districts	\$ -0-	-0-	-0-	-0-	-0-	-0-	\$ 198.75	\$ 300.00

TABLE D-8 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	
	Alma	Santa Fe	Blackburn	Alma	Santa Fe	Blackburn	1964-1965	1965-1966
<u>Payment Between School Districts</u>								
Tuition to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	\$ 198.75	\$ 300.00
Transportation to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	156.05	72.27
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Payment Between Schools	-0-	-0-	-0-	-0-	-0-	-0-	\$ 354.80	\$ 372.27
<u>Gross Expenditures</u>	\$ 84,247.13	\$ 150,370.83	\$ 66,274.40	\$ 92,174.01	\$ 161,050.77	\$ 68,095.73	\$ 322,148.76	\$ 344,564.94

TABLE D-9

INCOME DATA FOR FAIRVIEW-MIDWAY-STELLA FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
<u>Local Income</u>								
Current Taxes	\$ 22,082.06	\$ 36,415.82	\$ 33,435.39	\$ 21,069.67	\$ 37,268.93	\$ 34,491.89	\$ 97,743.64	\$103,972.46
Delinquent Taxes	-0-	-0-	1,260.69	1,901.57	964.37	1,300.99	5,088.47	1,002.09
Intangible Taxes	87.12	325.29	53.85	65.28	318.47	60.85	811.77	1,024.06
Tuition from Patrons	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	523.13	1,090.51	2,063.06	595.80	531.70	2,671.58	4,679.15	4,040.53
Food Services	4,435.07	9,106.79	8,458.99	4,656.98	8,679.60	9,598.83	21,329.70	20,779.56
Student Body Activities	2,901.70	6,498.06	7,866.30	4,810.23	7,385.88	6,956.38	13,114.82	10,479.14
Community Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
All Other Local	-0-	1,157.05	-0-	-0-	1,638.71	-0-	3,641.58	4,091.19
Total Local Income	\$ 30,029.08	\$ 54,593.52	\$ 53,138.28	\$ 33,099.53	\$ 56,787.66	\$ 55,080.52	\$146,409.13	\$145,389.03
<u>County Income</u>								
Fines, Forfeitures, Escheats, etc.	\$ 2,066.87	\$ 3,237.80	\$ 3,542.72	\$ 1,501.54	\$ 2,152.42	\$ 2,654.49	\$ 9,838.44	\$ 9,174.16
State Assessed Utility Tax	5,320.71	8,355.93	9,901.76	5,327.71	8,104.79	10,522.94	24,291.29	27,752.85
Other County Income	-0-	-0-	-0-	106.38	-0-	-0-	-0-	-0-
Total Income from County	\$ 7,387.58	\$ 11,593.73	\$ 13,444.48	\$ 6,935.63	\$ 10,257.21	\$ 13,177.43	\$ 34,129.73	\$ 36,927.01
<u>State Income</u>								
Equalization, Teacher Preparation and Additional Amount	\$ 23,007.00	\$ 48,054.00	\$ 59,922.00	\$ 20,590.00	\$ 41,642.00	\$ 55,721.00	\$114,068.00	\$105,865.00
Transportation	3,508.00	9,804.00	10,707.00	2,877.00	9,080.00	10,514.00	22,915.00	28,360.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	-0-	-0-	2,800.00	-0-	2,800.00	5,600.00
Building Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	1,421.22	2,226.36	2,879.02	1,220.76	1,749.93	2,483.43	4,543.67	7,643.61
Total State Income	\$ 27,936.22	\$ 60,084.36	\$ 73,508.02	\$ 24,687.76	\$ 55,271.93	\$ 68,718.43	\$144,326.67	\$147,468.61

TABLE D-9 (continued)

Income	Before Reorganization						After Reorganization	
	1962-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
<u>Federal Income</u>								
EOA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	\$ 26,638.62
Public Law 815	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-	-0-	-0-	-0-	11,155.00
NDEA	-0-	\$ 321.24	\$ 810.00	\$ 53.78	\$ 502.11	\$ 110.39	\$ 1,226.88	1,621.89
Vocational Aid	-0-	1,784.58	1,588.79	-0-	2,113.29	1,739.61	2,428.00	2,548.00
School Lunch	\$ 1,144.49	1,641.88	1,470.64	1,111.88	1,840.53	1,989.92	4,177.76	3,214.03
School Milk	-0-	-0-	-0-	-0-	-0-	-0-	-0-	510.03
Other Federal Through State	-0-	-0-	4,538.76	120.00	3,110.00	6,436.00	3,827.00	-0-
Total Federal Income	\$ 1,144.49	\$ 3,747.70	\$ 8,408.19	\$ 1,285.66	\$ 7,565.93	\$ 10,275.92	\$ 11,659.64	\$ 45,687.57
Total Revenue Receipts	\$ 66,497.37	\$ 130,019.31	\$ 148,498.97	\$ 66,008.58	\$ 129,882.73	\$ 147,252.30	\$ 336,525.17	\$ 375,472.22
<u>Nonrevenue Receipts</u>								
Sale of Bonds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Property Sales	-0-	-0-	-0-	-0-	-0-	-0-	\$ 30.00	-0-
Insurance Proceeds	-0-	-0-	\$ 7,137.24	-0-	\$ 91.03	-0-	1,875.00	-0-
Total Nonrevenue Receipts	-0-	-0-	\$ 7,137.24	-0-	\$ 91.03	-0-	\$ 1,905.00	-0-
<u>Receipts from Other Districts</u>								
For Tuition	-0-	-0-	-0-	-0-	-0-	-0-	\$ 664.00	-0-
For Transportation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	\$ 664.00	-0-
Gross Receipts	\$ 66,497.37	\$ 130,019.31	\$ 155,636.21	\$ 66,008.58	\$ 129,973.76	\$ 147,252.30	\$ 339,094.17	\$ 375,472.22

TABLE D-10

EXPENSE DATA FOR FAIRVIEW-MIDWAY-STELLA FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
Administration								
Salaries, Secretary of Board	\$ 50.00	\$ 100.00	-0-	\$ 25.00	\$ 100.00	-0-	\$ 150.00	\$ 150.00
Salaries, Treasurer of Board	50.00	50.00	\$ 1,524.92	25.00	50.00	-0-	50.00	50.00
Salaries, Superintendent	5,850.00	3,695.45	3,259.52	6,000.00	3,654.98	6,703.65	4,283.62	4,126.24
Salaries, Other	150.00	1,494.18	350.00	-0-	2,092.77	1,586.08	1,796.30	2,203.96
School Election and Census Audit	25.00	90.00	30.00	100.00	48.00	30.00	231.61	216.00
Supplies	10.00	45.00	-0-	130.00	45.00	117.00	175.00	85.00
Other Expense	128.32	277.74	555.72	45.08	635.50	246.99	361.77	449.86
ESEA, Title I	231.15	359.45	453.36	308.38	553.50	284.92	1,324.97	1,510.08
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Administration	\$ 6,494.47	\$ 6,111.82	\$ 6,173.52	\$ 6,633.46	\$ 7,179.75	\$ 8,968.64	\$ 8,373.27	\$ 8,791.14
Instruction								
Salaries, Principals	\$ 2,000.00	-0-	-0-	\$ 2,150.00	-0-	-0-	\$ 15,906.72	\$ 17,723.55
Salaries, Supervisors and Consultants	-0-	\$ 2,007.52	-0-	-0-	\$ 2,214.30	-0-	4,279.67	4,297.12
Salaries, Teachers	29,191.55	58,770.25	\$ 62,060.15	29,681.82	62,791.19	\$ 71,821.53	140,470.84	168,694.20
Salaries, Substitute Teachers	150.00	123.75	210.00	250.00	150.00	1,338.20	2,000.85	984.39
Salaries, Librarians	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Salaries, Other	310.00	427.70	-0-	-0-	480.16	-0-	1,993.11	3,241.74
Free Textbooks	1,291.33	3,383.41	2,831.98	1,176.26	1,820.24	1,224.64	6,331.77	6,940.01
School Library Resources	8.50	657.12	3,310.28	204.44	569.22	173.79	491.14	1,411.32
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies (Excluding Library)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

TABLE D-10 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
<u>Instruction (cont.)</u>								
Other Instructional Material, ESEA, Title II	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Instructional Supplies	587.37	1,990.85	4,936.57	458.58	765.67	5,145.63	13,704.24	9,361.14
Other Instructional Supplies	307.94	24.54	1,336.31	378.80	-0-	3,720.14	1,466.58	899.39
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	17,128.46
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,610.18
Total Instructional Expense	\$ 33,846.69	\$ 67,385.14	\$ 74,685.29	\$ 34,299.90	\$ 68,790.78	\$ 83,423.93	\$ 186,644.92	\$ 234,291.50
<u>Attendance Services</u>								
Salaries	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Health Services</u>								
Salaries	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Expenses	-0-	\$ 15.49	\$ 204.53	\$ 29.47	\$ 16.70	-0-	\$ 860.00	\$ 765.00
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Health Services	-0-	\$ 15.49	\$ 204.53	\$ 29.47	\$ 16.70	-0-	\$ 860.00	\$ 765.00
<u>Pupil Transportation</u>								
Salaries	\$ 993.30	\$ 6,723.32	\$ 6,827.97	\$ 1,700.00	\$ 6,211.79	\$ 7,309.39	\$ 17,452.92	\$ 17,008.79
Contracted Transportation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Replacement of Vehicle	-0-	2,500.00	-0-	-0-	2,250.00	-0-	3,989.09	4,472.00
Insurance on Busses	81.65	331.89	448.47	81.65	311.39	441.31	749.20	1,041.95
Operation and Maintenance	2,837.99	6,532.11	4,001.70	3,538.23	5,336.19	3,782.64	8,542.32	14,841.01
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	159.50
Total Transportation	\$ 3,912.94	\$ 16,087.32	\$ 11,278.14	\$ 5,319.88	\$ 14,109.37	\$ 11,533.34	\$ 30,733.53	\$ 37,523.25
<u>Operation of Plant</u>								
Salaries	-0-	\$ 2,699.33	\$ 2,876.57	\$ 1,272.72	\$ 2,754.28	\$ 3,244.06	\$ 7,102.99	\$ 7,765.06
Fuel for Heat	\$ 1,446.58	1,501.90	2,863.99	1,246.15	1,508.83	2,414.16	5,136.30	4,445.42
Utilities (Except Heat)	957.65	1,884.28	1,400.74	1,257.71	2,076.59	1,274.58	5,582.79	5,902.09

TABLE D-10 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963				
	Fairview	Midway	Stella	Fairview	Midway	Stella	1964-1965	1965-1966
<u>Operation of Plant (cont.)</u>								
Supplies (Except Utilities)	\$ 60.76	\$ 382.64	\$ 1,688.12	\$ 499.28	\$ 817.15	\$ 1,286.48	\$ 1,863.89	\$ 355.11
Other Operational Expense	42.00	105.33	1,404.98	5.00	112.73	161.75	75.30	297.95
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 2,506.99	\$ 6,573.48	\$ 10,234.40	\$ 4,280.86	\$ 7,269.58	\$ 8,381.03	\$ 19,761.27	\$ 18,765.63
<u>Maintenance of Plant</u>								
Salaries	\$ 1,394.88	\$ 143.12	-0-	\$ 127.28	-0-	\$ 1,394.50	\$ 2,150.03	\$ 1,766.66
Contracted Services	-0-	-0-	\$ 2,394.86	48.83	-0-	165.89	-0-	2,632.95
Replacement of Equipment	107.56	100.00	4,404.85	62.62	\$ 185.92	212.85	257.12	2,506.00
Upkeep and Materials	237.69	1,262.90	2,221.10	574.93	2,087.87	6,877.18	3,153.80	5,713.08
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	623.53
Total Maintenance of Plant	\$ 1,740.13	\$ 1,506.02	\$ 9,020.81	\$ 813.66	\$ 2,273.79	\$ 8,650.42	\$ 5,560.95	\$ 13,242.22
<u>Fixed Charges</u>								
Retirement, District Contribution	\$ 2,223.00	\$ 3,912.52	\$ 4,635.63	\$ 2,270.11	\$ 4,107.00	\$ 4,609.85	\$ 10,795.50	\$ 12,125.16
Social Security, District Contribution	178.45	454.25	328.06	118.53	491.80	672.32	1,710.66	1,242.59
Insurance on Building and Equipment	733.65	1,418.20	1,021.37	812.71	1,499.77	1,124.49	4,271.02	3,858.00
Other Fixed Charges	53.03	-0-	-0-	-0-	-0-	-0-	273.00	175.00
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 3,188.13	\$ 5,784.97	\$ 5,985.06	\$ 3,201.35	\$ 6,098.57	\$ 6,406.66	\$ 17,050.18	\$ 17,400.75
Total Current Expenditures	\$ 51,689.35	\$ 103,464.24	\$ 117,581.75	\$ 54,578.58	\$ 105,738.54	\$ 127,364.02	\$ 268,984.12	\$ 330,779.49
<u>Food Services</u>								
Salaries	\$ 1,710.00	\$ 3,263.96	\$ 2,381.87	\$ 1,724.00	\$ 3,460.29	\$ 2,682.12	\$ 8,412.97	\$ 8,342.32
Food Supplies	3,520.52	7,357.63	8,878.68	3,558.98	7,277.82	8,906.16	17,061.00	20,164.31
Other Food Services Expense	1,073.14	359.08	413.41	583.66	243.74	398.66	169.08	20.50
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	306.30
Total Food Service Expense	\$ 6,303.66	\$ 10,980.67	\$ 11,673.96	\$ 5,866.64	\$ 10,981.85	\$ 11,986.94	\$ 25,643.05	\$ 28,833.43

TABLE D-10 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
<u>Student Body Activities</u>								
Student Body Activities Expense	\$ 3,625.39	\$ 6,035.67	\$ 7,571.80	\$ 5,561.36	\$ 7,749.44	\$ 5,928.63	\$ 14,186.15	\$ 9,263.17
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 3,625.39	\$ 6,035.67	\$ 7,571.80	\$ 5,561.36	\$ 7,749.44	\$ 5,928.63	\$ 14,186.15	\$ 9,263.17
<u>Community Services</u>								
Community Service Expense	-0-	-0-	-0-	-0-	-0-	-0-	\$ 123.50	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-	-0-	-0-	\$ 123.50	-0-
<u>Capital Outlay Expense</u>								
Sites	-0-	-0-	-0-	-0-	\$ 469.53	-0-	-0-	-0-
Buildings	-0-	\$ 119.71	\$ 6,287.52	-0-	-0-	-0-	\$ 11,796.14	\$ 1,594.39
Equipment	-0-	-0-	-0-	-0-	-0-	-0-	3,059.37	2,723.34
Furniture	\$ 71.30	691.68	-0-	-0-	667.03	-0-	100.00	149.23
Instructional Apparatus	631.50	300.31	-0-	-0-	1,260.14	-0-	2,546.29	1,127.97
New Busses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Capital Outlay	-0-	853.31	-0-	1,148.00	3,794.28	-0-	683.90	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Capital Outlay Expense	\$ 702.80	\$ 1,965.01	\$ 6,287.52	\$ 1,148.00	\$ 6,190.98	-0-	\$ 18,185.70	\$ 5,594.93
<u>Debt Service Expense</u>								
Retirement of Bonds	-0-	-0-	\$ 2,000.00	-0-	-0-	\$ 2,000.00	-0-	-0-
Printing and Engraving Bonds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Bonds	-0-	-0-	192.00	-0-	-0-	132.00	-0-	-0-
Total Debt Service Expense	-0-	-0-	\$ 2,192.00	-0-	-0-	\$ 2,132.00	-0-	-0-

TABLE D-10 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Fairview	Midway	Stella	Fairview	Midway	Stella		
<u>Payment Between School Districts</u>								
Tuition to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	\$ 166.75	-0-	-0-	\$ 182.52	\$ 141.81	\$ 374.50	\$ 419.12
Total Payment Between Schools	-0-	\$ 166.75	-0-	-0-	\$ 182.52	\$ 141.81	\$ 374.50	\$ 419.12
<u>Gross Expenditures</u>	\$ 62,321.20	\$122,612.34	\$145,307.03	\$ 67,154.58	\$130,843.33	\$147,553.40	\$327,497.02	\$374,890.14

TABLE D-11

INCOME DATA FOR GRAHAM-SKIDMORE-MAITLAND FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Income	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Local Income</u>								
Current Taxes	\$ 58,217.03	\$ 40,219.31	\$ 58,220.21	\$ 60,656.17	\$ 39,414.72	\$ 56,873.25	\$174,259.05	\$180,681.57
Delinquent Taxes	1,395.79	907.14	755.59	1,319.79	1,359.35	502.39	2,985.77	3,142.29
Intangible Taxes	84.95	296.24	718.95	98.03	172.07	516.49	1,540.28	1,945.51
Tuition from Patrons	-0-	325.00	-0-	400.00	219.43	-0-	5,556.47	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-	-0-	-0-	300.00	200.00
Other Local (Gr. 1-12)	-0-	4.07	-0-	644.34	58.30	673.40	1,660.42	1,597.69
Food Services	7,298.53	5,545.38	5,500.76	7,955.53	5,853.70	5,845.66	23,239.96	22,427.93
Student Body Activities	8,100.75	6,822.49	6,298.19	9,199.43	6,195.14	6,952.32	14,996.52	16,924.89
Community Services	-0-	-0-	-0-	-0-	-0-	487.00	-0-	4,681.81
All Other Local	149.61	-0-	1,177.69	364.50	-0-	265.00	3,783.78	4,191.47
Total Local Income	\$ 75,246.66	\$ 54,119.63	\$ 72,671.39	\$ 80,637.79	\$ 53,272.71	\$ 72,115.51	\$223,322.25	\$235,793.16
<u>County Income</u>								
Fines, Forfeitures, Escheats, etc.	\$ 302.34	\$ 198.79	\$ 601.48	\$ 209.36	\$ 129.16	\$ 225.02	\$ 1,235.32	\$ 939.77
State Assessed Utility Tax	8,818.96	6,471.62	1,130.33	9,255.64	6,720.53	9,769.71	26,968.20	30,312.00
Other County Income	185.82	-0-	8,986.13	223.94	-0-	573.70	-0-	-0-
Total Income from County	\$ 9,307.12	\$ 6,670.41	\$ 10,717.94	\$ 9,688.94	\$ 6,849.69	\$ 10,568.43	\$ 28,203.52	\$ 31,251.77
<u>State Income</u>								
Equalization, Teacher Preparation and Additional Amount	\$ 27,077.00	\$ 20,327.00	\$ 21,612.00	\$ 27,641.00	\$ 19,297.00	\$ 18,869.00	\$ 66,449.00	\$ 70,837.00
Transportation	6,086.00	3,425.00	3,632.00	6,086.00	3,104.00	3,314.00	14,650.00	22,122.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Building Aid	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	1,689.60	1,244.32	1,152.83	1,398.90	1,068.82	974.51	2,978.53	4,886.96
Total State Income	\$ 34,852.60	\$ 24,996.32	\$ 26,396.83	\$ 35,125.90	\$ 23,469.82	\$ 23,157.51	\$ 84,077.53	\$ 97,845.96

TABLE D-11 (continued)

Income	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Federal Income</u>								
EOA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	-0-	-0-	-0-	-0-	\$ 8,944.00
Public Law 815	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
NDEA	\$ 141.98	\$ 249.09	\$ 280.20	-0-	\$ 149.16	\$ 122.85	\$ 1,451.62	24.80
Vocational Aid	-0-	1,031.45	-0-	-0-	789.52	-0-	-0-	4,209.00
School Lunch	1,885.80	748.79	1,292.96	1,969.50	841.01	1,453.17	4,695.06	2,891.91
School Milk	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,812.96
Other Federal Through State	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Federal Income	\$ 2,027.78	\$ 2,029.33	\$ 1,573.16	\$ 1,969.50	\$ 1,779.69	\$ 1,576.02	\$ 6,146.68	\$ 17,882.67
Total Revenue Receipts	\$121,434.16	\$ 87,815.69	\$111,359.32	\$127,422.13	\$ 85,371.91	\$107,417.47	\$341,749.98	\$382,773.56
<u>Nonrevenue Receipts</u>								
Sale of Bonds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Property Sales	\$ 76.00	\$ 447.00	-0-	\$ 12.50	-0-	-0-	-0-	\$ 300.00
Insurance Proceeds	502.37	-0-	-0-	85.00	-0-	-0-	\$ 1.50	427.48
Total Nonrevenue Receipts	\$ 578.37	\$ 447.00	-0-	\$ 97.50	-0-	-0-	\$ 1.50	\$ 727.48
<u>Receipts from Other Districts</u>								
For Tuition	-0-	-0-	\$ 640.00	\$ 750.00	-0-	\$ 640.00	\$ 1,568.21	\$ 459.55
For Transportation	-0-	-0-	162.00	150.00	-0-	162.00	173.12	35.40
Total Receipts from Other Districts	-0-	-0-	\$ 802.00	\$ 900.00	-0-	\$ 802.00	\$ 1,741.33	\$ 494.95
Gross Receipts	\$122,012.53	\$ 88,262.69	\$112,161.32	\$128,419.63	\$ 85,371.91	\$108,319.47	\$343,492.81	\$383,995.99

TABLE D-12

EXPENSE DATA FOR GRAHAM-SKIDMORE-MAITLAND FOR TWO YEARS BEFORE
AND TWO YEARS AFTER REORGANIZATION

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Administration</u>								
Salaries, Secretary of Board	\$ 150.00	\$ 125.00	\$ 1,794.44	\$ 150.00	\$ 125.00	\$ 83.00	-0-	\$ 150.00
Salaries, Treasurer of Board	50.00	50.00	53.50	50.00	50.00	55.50	-0-	50.00
Salaries, Superintendent	2,993.82	2,153.28	2,701.96	4,170.62	3,249.96	2,945.51	\$ 11,098.40	11,000.00
Salaries, Other	1,297.23	2,253.18	67.00	1,548.97	2,297.05	1,770.00	3,071.34	3,120.00
School Election and Census	47.43	64.98	30.95	37.37	59.20	38.78	286.19	221.36
Audit	275.00	300.00	460.00	-0-	-0-	250.00	603.51	425.00
Supplies	209.04	196.34	610.26	258.80	141.04	717.41	696.39	848.59
Other Expense	182.02	-0-	730.90	720.13	56.31	615.00	1,687.76	1,201.17
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Administration	\$ 5,204.54	\$ 5,142.78	\$ 6,449.01	\$ 6,935.89	\$ 5,978.56	\$ 6,475.20	\$ 17,443.59	\$ 17,016.12
<u>Instruction</u>								
Salaries, Principals	\$ 1,677.97	\$ 4,149.99	-0-	\$ 1,019.50	\$ 4,299.93	-0-	\$ 14,637.21	\$ 20,400.00
Salaries, Supervisors and Consultants	1,502.36	2,153.28	\$ 1,479.03	2,726.56	3,249.96	\$ 1,471.71	-0-	400.00
Salaries, Teachers	52,630.71	37,674.95	42,186.96	54,722.73	41,801.47	46,108.70	144,605.22	151,465.58
Salaries, Substitute Teachers	437.39	35.00	20.00	534.40	125.00	90.00	756.00	909.00
Salaries, Librarians	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	-0-	-0-	-0-	3,007.75	4,409.25
Free Textbooks	1,506.17	1,244.32	1,393.85	1,301.73	1,128.80	1,219.46	2,978.53	2,643.69
School Library Resources	743.65	200.00	568.65	720.03	198.54	382.68	1,202.43	2,701.10
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies (Excluding Library)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,585.38
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

TABLE D-12 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Instruction (cont.)</u>								
School Library Resources,								
ESEA, Title II	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Other Instructional Mate-								
rial, ESEA, Title II	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Instructional Supplies	2,181.92	371.71	1,905.42	3,460.09	794.42	1,749.10	17,735.39	5,169.27
Other Instructional Expense	802.39	700.05	972.99	-0-	205.05	751.02	1,428.16	2,007.20
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Instructional Expense	\$ 61,482.56	\$ 46,529.30	\$ 48,526.90	\$ 64,485.04	\$ 51,803.17	\$ 51,772.67	\$ 186,350.69	\$ 192,690.47
<u>Attendance Services</u>								
Salaries	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Health Services</u>								
Salaries	-0-	-0-	\$ 422.50	-0-	-0-	\$ 427.50	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-	-0-	-0-	\$ 1,692.00	\$ 1,522.23
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Health Services	-0-	-0-	\$ 422.50	-0-	-0-	\$ 427.50	\$ 1,692.00	\$ 1,522.23
<u>Pupil Transportation</u>								
Salaries	\$ 2,984.89	\$ 3,372.12	\$ 2,835.00	\$ 2,949.90	\$ 3,373.20	\$ 2,835.51	\$ 10,735.09	\$ 15,055.44
Contracted Transportation	6,750.00	-0-	-0-	5,900.00	-0-	-0-	6,260.00	3,130.00
Replacement of Vehicle	5,031.60	-0-	-0-	5,037.66	-0-	-0-	-0-	4,840.38
Insurance on Busses	686.76	169.20	141.00	300.60	153.10	143.40	646.78	941.80
Operation and Maintenance	4,228.52	2,214.70	2,638.37	2,642.13	2,778.01	2,896.75	11,173.42	9,718.08
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Transportation	\$ 19,681.77	\$ 5,756.02	\$ 5,614.37	\$ 16,830.29	\$ 6,304.31	\$ 5,875.66	\$ 28,815.29	\$ 33,685.70
<u>Operation of Plant</u>								
Salaries	\$ 3,195.34	\$ 1,937.60	\$ 2,931.95	\$ 3,401.62	\$ 1,907.82	\$ 3,092.52	\$ 10,230.28	\$ 9,949.46
Fuel for Heat	2,589.30	1,607.81	2,504.81	2,780.31	1,550.00	1,834.15	5,212.64	6,455.60

TABLE D-12 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Operation of Plant (cont.)</u>								
Utilities (Except Heat)	\$ 1,111.96	\$ 966.41	\$ 1,889.50	\$ 1,397.87	\$ 953.34	\$ 2,148.78	\$ 5,212.64	\$ 6,455.60
Supplies (Except Utilities)	1,228.83	496.29	913.58	1,198.58	304.34	763.39	2,637.94	2,755.61
Other Operational Expense	20.55	-0-	634.07	100.49	-0-	696.04	1,627.62	866.96
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 8,145.98	\$ 5,008.11	\$ 8,873.91	\$ 8,878.87	\$ 4,715.50	\$ 8,534.88	\$ 26,545.91	\$ 26,122.96
<u>Maintenance of Plant</u>								
Salaries	\$ 2,524.35	\$ 537.22	-0-	\$ 544.68	\$ 550.60	-0-	\$ 3,526.69	\$ 195.63
Contracted Services	-0-	-0-	\$ 556.68	1,546.19	96.61	-0-	3,730.00	1,710.04
Replacement of Equipment	1,242.35	350.00	857.03	1,669.17	871.08	\$ 1,078.09	3,517.56	2,599.08
Upkeep and Materials	-0-	1,166.29	-0-	2,575.63	-0-	1,123.04	8,150.49	5,598.42
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 3,766.70	\$ 2,053.51	\$ 1,413.71	\$ 6,335.67	\$ 1,518.29	\$ 2,201.13	\$ 18,924.74	\$ 10,103.17
<u>Fixed Charges</u>								
Retirement, District								
Contribution	\$ 3,311.13	\$ 2,622.09	\$ 2,844.00	\$ 3,470.37	\$ 3,001.65	\$ 3,011.70	\$ 9,876.16	\$ 11,415.67
Social Security, District								
Contribution	338.10	372.75	272.91	494.47	344.66	315.66	1,661.21	2,040.13
Insurance on Building								
and Equipment	937.90	-0-	1,500.04	872.02	177.48	1,631.48	2,856.97	2,613.70
Other Fixed Charges	36.36	-0-	-0-	50.00	-0-	149.65	50.00	55.00
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 4,623.49	\$ 2,994.84	\$ 4,616.95	\$ 4,886.86	\$ 3,523.79	\$ 5,108.49	\$ 14,444.34	\$ 16,124.50
Total Current Expenditures	\$102,905.04	\$ 67,484.56	\$ 75,917.55	\$108,352.62	\$ 73,843.62	\$ 80,395.53	\$294,216.56	\$297,265.16
<u>Food Services</u>								
Salaries	\$ 2,630.71	\$ 1,828.24	\$ 1,719.00	\$ 2,636.56	\$ 1,793.83	\$ 1,756.00	\$ 8,723.51	\$ 10,067.50
Food Supplies	6,154.40	4,101.24	5,375.29	6,435.39	4,437.18	5,989.32	18,362.76	20,441.34
Other Food Services Expense	478.26	261.52	197.21	852.02	193.46	211.50	988.74	1,133.36
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Food Services Expense	\$ 9,263.37	\$ 6,191.00	\$ 7,291.50	\$ 9,923.97	\$ 6,424.47	\$ 7,956.82	\$ 28,075.01	\$ 31,642.20

TABLE D-12 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	1965-1966
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland		
<u>Student Body Activities</u>								
Student Body Activities Expense	\$ 7,674.42	\$ 7,132.16	\$ 6,573.33	\$ 9,359.37	\$ 6,527.62	\$ 5,715.40	\$ 15,450.39	\$ 16,946.38
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Student Body Activities	\$ 7,674.42	\$ 7,132.16	\$ 6,573.33	\$ 9,359.37	\$ 6,527.62	\$ 5,715.40	\$ 15,450.39	\$ 16,946.38
<u>Community Services</u>								
Community Service Expense	-0-	-0-	\$ 448.39	-0-	-0-	\$ 235.00	-0-	\$ 5,706.38
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	\$ 448.39	-0-	-0-	\$ 235.00	-0-	\$ 5,706.38
<u>Capital Outlay Expense</u>								
Sites	-0-	-0-	-0-	\$ 654.82	-0-	-0-	\$ 2,495.96	-0-
Buildings	\$ 3,500.00	-0-	-0-	818.70	-0-	-0-	65.45	\$ 2,373.08
Equipment	-0-	-0-	-0-	-0-	-0-	-0-	1,983.22	17,674.82
Furniture	-0-	-0-	\$ 556.40	15.95	\$ 135.00	\$ 38.50	745.30	1,671.13
Instructional Apparatus	-0-	\$ 513.85	-0-	-0-	-0-	-0-	1,453.48	2,672.80
New Busses	-0-	-0-	-0-	-0-	-0-	-0-	9,453.36	4,840.38
Other Capital Outlay	-0-	21.80	35.00	666.00	353.99	-0-	2,960.80	382.98
ESEA, Title I	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Capital Outlay Expense	\$ 3,500.00	\$ 535.65	\$ 591.40	\$ 2,155.47	\$ 488.99	\$ 38.50	\$ 19,157.57	\$ 29,615.19
<u>Debt Service Expense</u>								
Retirement of Bonds	-0-	-0-	\$ 8,008.00	-0-	-0-	\$ 8,008.00	\$ 9,000.00	\$ 9,000.00
Printing and Engraving Bonds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Bonds	-0-	-0-	5,695.83	-0-	-0-	5,414.43	4,963.51	4,508.89
Total Debt Service Expense	-0-	-0-	\$ 13,703.83	-0-	-0-	\$ 13,422.43	\$ 13,963.51	\$ 13,508.89

TABLE D-12 (continued)

Expenditures	Before Reorganization						After Reorganization	
	1961-1962			1962-1963			1964-1965	
	Graham	Skidmore	Maitland	Graham	Skidmore	Maitland	1964-1965	1965-1966
<u>Payment Between School Districts</u>								
Tuition to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-	\$ 116.42	-0-	\$ 433.04	-0-
Total Payment Between Schools	-0-	-0-	-0-	-0-	\$ 116.42	-0-	\$ 433.04	-0-
<u>Gross Expenditures</u>	\$123,342.83	\$ 81,343.37	\$104,526.00	\$129,791.43	\$ 87,401.12	\$107,763.68	\$371,296.08	\$394,684.19

APPENDIX E

INCOME AND EXPENSE DATA FOR
CONTROL DISTRICTS

TABLE E-1

INCOME CONTROL DATA FOR CLARKTON DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 40,474.26	\$ 46,894.51	\$ 51,400.21	\$ 49,901.05
Delinquent Taxes	4,284.46	7,462.52	4,524.16	4,982.87
Intangible Taxes	89.87	132.91	229.26	297.42
Tuition from Patrons	-0-	-0-	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	-0-	-0-	-0-	-0-
Food Services	12,059.67	11,582.11	12,214.63	12,918.43
Student Body Activities	16,558.00	18,246.00	17,675.49	12,031.77
Community Services	-0-	-0-	-0-	-0-
All Other Local	288.26	-0-	31.81	2.78
Total Local Income	\$ 73,754.52	\$ 84,318.05	\$ 86,075.56	\$ 80,134.32
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 439.40	\$ 547.54	\$ 1,322.94	\$ 1,459.22
State Assessed Utility Tax	13,209.71	12,799.84	12,786.62	13,762.87
Other County Income	-0-	-0-	-0-	-0-
Total Income from County	\$ 13,649.11	\$ 13,347.38	\$ 14,109.56	\$ 15,222.09

TABLE E-1 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$123,906.00	\$107,259.00	\$ 91,101.00	\$ 96,968.00
Transportation	7,379.00	10,050.00	11,396.00	13,710.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	3,500.00	3,500.00
Building Aid	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	5,050.48	4,338.15	3,400.64	5,702.31
Total State Income	\$136,335.48	\$121,647.15	\$109,397.64	\$119,880.31
<u>Federal Income</u>				
EOA	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	\$ 54,617.26
Public Law 815	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-
NDEA	\$ 552.00	\$ 1,555.30	\$ 2,084.16	364.08
Vocational Aid	2,742.85	2,090.11	952.00	1,047.00
School Lunch	3,647.73	2,755.35	2,740.17	2,647.58
School Milk	-0-	442.56	-0-	213.22
Other Federal through State	-0-	-0-	-0-	-0-
Total Federal Income	\$ 6,942.58	\$ 6,843.32	\$ 5,776.33	\$ 58,889.14
Total Revenue Receipts	\$230,681.69	\$226,155.90	\$215,359.09	\$274,125.86

TABLE E-1 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	-0-	-0-	-0-	-0-
Property Sales	\$ 8.35	-0-	-0-	-0-
Insurance Proceeds	-0-	-0-	-0-	\$ 248.61
Total Nonrevenue Receipts	\$ 8.35	-0-	-0-	\$ 248.61
<u>Receipts from Other Districts</u>				
For Tuition	-0-	-0-	-0-	-0-
For Transportation	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-
<u>Gross Receipts</u>	\$230,690.04	\$226,155.90	\$215,359.09	\$274,374.47

TABLE E-2

EXPENSE CONTROL DATA FOR CLARKTON DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Salaries, Treasurer of Board	50.00	50.00	50.00	50.00
Salaries, Superintendent	6,400.00	6,813.67	7,623.52	7,581.01
Salaries, Other	2,640.00	2,644.39	3,377.20	3,286.12
School Election and Census	51.01	118.00	105.72	55.59
Audit	600.00	600.00	660.00	632.50
Supplies	155.79	467.09	342.13	72.07
Other Expense	1,096.97	1,037.12	1,161.68	1,157.97
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 11,143.77	\$ 11,880.27	\$ 13,470.25	\$ 12,985.26
<u>Instruction</u>				
Salaries, Principals	\$ 11,306.79	\$ 11,488.98	\$ 10,611.37	\$ 10,980.00
Salaries, Supervisors and Consultants	-0-	41.80	-0-	-0-
Salaries, Teachers	95,863.71	92,324.91	99,354.54	100,248.42
Salaries, Substitute Teachers		1,369.11	1,098.46	1,406.77
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	-0-
Free Textbooks	5,083.28	3,702.72	2,977.50	2,406.36
School Library Resources	974.71	224.12	928.74	1,184.31
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-

TABLE E-2 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Instruction (cont.)</u>				
Instructional Supplies (Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-
Instructional Supplies	7,543.37	3,448.31	5,151.91	4,648.40
Other Instructional Expense	1,544.67	874.16	1,029.63	1,095.79
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	21,122.35
Total Instructional Expense	\$125,013.70	\$113,474.11	\$121,152.15	\$143,092.40
<u>Attendance Services</u>				
Salaries	\$ 200.00	\$ 225.00	\$ 225.00	\$ 238.65
Other Expenses	3.36	-0-	12.58	26.67
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	\$ 203.36	\$ 225.00	\$ 237.58	\$ 265.32
<u>Health Services</u>				
Salaries	\$ 31.88	-0-	-0-	\$ 15.63
Other Expenses	5.48	4.96	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Health Services	\$ 37.36	\$ 4.96	-0-	\$ 15.63

TABLE E-2 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 4,857.44	\$ 4,814.02	\$ 5,031.47	\$ 5,545.03
Contracted Transportation	30.40	4.62	-0-	-0-
Replacement of Vehicle	-0-	1,000.00	-0-	5,637.54
Insurance on Busses	200.35	45.30	184.00	162.40
Operation and Maintenance	5,112.10	5,923.80	6,394.99	7,437.47
ESEA, Title I	-0-	-0-	-0-	-0-
Total Transportation	\$ 10,200.29	\$ 11,787.74	\$ 11,610.46	\$ 18,782.44
<u>Operation of Plant</u>				
Salaries	\$ 5,267.13	\$ 5,680.10	\$ 7,072.85	\$ 6,532.32
Fuel for Heat	4,580.36	4,050.71	4,444.09	4,082.01
Utilities (Except Heat)	2,275.82	2,528.58	2,893.05	2,782.82
Supplies (Except Utilities)	2,066.34	1,350.71	1,429.42	626.55
Other Operational Expense	198.71	69.70	189.15	368.47
ESEA, Title I	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 14,388.36	\$ 13,679.80	\$ 16,028.56	\$ 14,392.17
<u>Maintenance of Plant</u>				
Salaries	\$ 84.50	\$ 100.00	\$ 48.00	-0-
Contracted Services	522.19	1,199.30	51.40	-0-
Replacement of Equipment	37.23	98.74	-0-	-0-
Upkeep and Materials	2,116.10	1,178.79	5,553.66	2,184.76
ESEA, Title I	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 2,760.02	\$ 2,576.83	\$ 5,653.06	\$ 2,184.76

TABLE E-2 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District Contribution	\$ 6,940.49	\$ 6,660.00	\$ 7,044.00	\$ 7,991.37
Social Security, District Contribution	416.08	762.70	890.20	684.04
Insurance on Building and Equipment	2,253.37	2,430.89	2,619.22	2,684.93
Other Fixed Charges	270.00	491.52	354.00	-o-
ESEA, Title I	-o-	-o-	-o-	-o-
Total Fixed Charges	\$ 9,879.94	\$ 10,345.11	\$ 10,907.42	\$ 11,360.34
Total Current Expenditures	\$173,626.80	\$163,973.82	\$179,059.48	\$203,078.32
<u>Food Services</u>				
Salaries	\$ 4,826.21	\$ 3,667.85	\$ 5,851.35	\$ 5,183.98
Food Supplies	11,158.38	11,826.54	9,155.94	14,806.11
Other Food Services Expense	1,566.95	1,106.98	1,552.22	983.01
ESEA, Title I	-o-	-o-	-o-	-o-
Total Food Service Expense	\$ 17,551.54	\$ 16,601.37	\$ 16,559.51	\$ 20,973.10
<u>Student Body Activities</u>				
Student Body Activities Expense	\$ 16,579.41	\$ 15,779.99	\$ 15,191.39	\$ 11,186.92
ESEA, Title I	-o-	-o-	-o-	-o-
Total Student Body Activity	\$ 16,579.41	\$ 15,779.99	\$ 15,191.39	\$ 11,186.92

TABLE E-2 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-
<u>Capital Outlay Expense</u>				
Sites	-0-	-0-	-0-	-0-
Buildings	-0-	\$ 138.00	-0-	-0-
Equipment	\$ 1,255.85	112.40	\$ 1,164.93	\$ 325.69
Furniture	-0-	194.61	224.07	50.00
Instructional Apparatus	627.50	100.00	166.50	360.00
New Busses	5,150.00	-0-	-0-	-0-
Other Capital Outlay	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	\$ 26,159.16
Total Capital Outlay Expense	\$ 7,033.35	\$ 545.01	\$ 1,555.50	\$ 26,894.85
<u>Debt Service Expense</u>				
Retirement of Bonds	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00	\$ 8,000.00
Printing and Engraving Bonds	-0-	-0-	-0-	-0-
Interest on Bonds	4,449.23	4,218.78	3,728.73	3,468.13
Total Debt Service Expense	\$ 11,449.23	\$ 11,218.78	\$ 11,728.73	\$ 11,468.13

TABLE E-2 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Payment Between School Districts</u>				
Tuition to Other Districts	\$ 2,110.65	\$ 6,189.34	\$ 4,740.88	\$ 1,687.52
Transportation to Other Districts	197.40	292.00	-o-	229.50
Tuition, Mentally Retarded Program	-o-	-o-	-o-	-o-
Total Payment Between Schools	\$ 2,308.05	\$ 6,481.34	\$ 4,740.88	\$ 1,917.02
<u>Gross Expenditures</u>	\$228,548.38	\$214,600.31	\$228,835.49	\$275,518.34

TABLE E-3

INCOME CONTROL DATA FOR WESTBORO DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 57,190.29	\$ 56,898.95	\$ 57,887.18	\$ 58,205.95
Delinquent Taxes	1,021.14	209.33	320.64	124.10
Intangible Taxes	222.45	243.95	520.47	632.50
Tuition from Patrons	-0-	92.94	25.08	116.22
Transportation from Patrons	-0-	2.40	8.80	8.60
Other Local (Gr. 1-12)	-0-	-0-	-0-	-0-
Food Services	6,188.83	5,777.39	4,662.70	4,736.38
Student Body Activities	6,229.95	6,815.53	6,194.65	7,218.44
Community Services	-0-	-0-	-0-	-0-
All Other Local	-0-	-0-	-0-	483.92
Total Local Income	\$ 70,852.66	\$ 70,040.49	\$ 69,619.52	\$ 71,526.11
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 226.16	\$ 208.85	\$ 257.77	\$ 458.32
State Assessed Utility Tax	6,936.69	6,636.06	7,283.04	6,736.71
Other County Income	-0-	-0-	-0-	-0-
Total Income from County	\$ 7,162.85	\$ 6,844.91	\$ 7,540.81	\$ 7,195.03

TABLE E-3 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$ 21,147.00	\$ 20,469.00	\$ 19,723.00	\$ 19,814.00
Transportation	3,757.00	3,900.00	4,261.00	5,203.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	-0-	-0-
Building Aid	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	1,341.92	1,152.65	1,043.43	1,749.67
Total State Income	\$ 26,245.92	\$ 25,521.65	\$ 25,027.43	\$ 26,766.67
<u>Federal Income</u>				
EA0	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	\$ 11,960.00
Public Law 815	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-
NDEA	\$ 48.87	-0-	\$ 410.52	-0-
Vocational Aid	-0-	-0-	-0-	-0-
School Lunch	960.99	\$ 1,076.44	605.75	641.58
School Milk	-0-	-0-	-0-	212.28
Other Federal through State	-0-	-0-	-0-	60.00
Total Federal Income	\$ 1,009.86	\$ 1,076.44	\$ 1,016.27	\$ 12,873.86
Total Revenue Receipts	\$105,271.29	\$103,483.49	\$103,204.03	\$118,361.67

TABLE E-3 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	-0-	-0-	-0-	-0-
Property Sales	-0-	\$ 11.50	-0-	\$ 4.00
Insurance Proceeds	\$ 345.35	160.83	\$ 2.98	138.23
Total Nonrevenue Receipts	\$ 345.35	\$ 172.33	\$ 2.98	\$ 142.23
<u>Receipts from Other Districts</u>				
For Tuition	-0-	-0-	-0-	-0-
For Transportation	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-
<u>Gross Receipts</u>	\$105,616.64	\$103,655.82	\$103,207.01	\$118,503.90

TABLE E-4

EXPENSE CONTROL DATA FOR WESTBORO DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Salaries, Treasurer of Board	50.00	50.00	50.00	50.00
Salaries, Superintendent	3,169.24	3,400.08	3,600.00	4,400.04
Salaries, Other	887.50	946.58	985.00	1,746.12
School Election and Census	30.00	25.00	34.10	31.19
Audit	180.00	180.00	180.00	180.00
Supplies	74.48	162.10	109.89	234.44
Other Expense	278.08	133.69	119.15	401.45
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 4,819.30	\$ 5,047.45	\$ 5,228.14	\$ 7,193.24
<u>Instruction</u>				
Salaries, Principals	-0-	-0-	-0-	-0-
Salaries, Supervisors				
and Consultants	\$ 3,174.96	\$ 3,399.96	\$ 3,500.04	\$ 3,600.00
Salaries, Teachers	47,356.02	49,691.94	49,372.20	54,120.69
Salaries, Substitute Teachers	194.28	60.00	125.50	65.00
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	2,257.50
Free Textbooks	1,185.50	1,209.07	919.69	1,183.91
School Library Resources	219.72	88.75	200.90	206.90
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-

TABLE E-4 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
Instructional Supplies (Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-
Instructional Supplies	1,313.95	613.03	851.99	1,072.77
Other Instructional Expense	-0-	100.60	850.11	2,172.37
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Instructional Expense	\$ 53,444.43	\$ 55,163.35	\$ 55,820.43	\$ 64,679.14
<u>Attendance Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-
<u>Health Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Health Services	-0-	-0-	-0-	-0-

TABLE E-4 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 5,105.90	\$ 4,705.44	\$ 5,701.89	\$ 3,912.00
Contracted Transportation	-0-	-0-	-0-	-0-
Replacement of Vehicle	-0-	3,682.00	-0-	5,156.26
Insurance on Busses	219.50	231.15	228.15	290.40
Operation and Maintenance	3,789.28	3,358.69	2,831.10	1,977.80
ESEA, Title I	-0-	-0-	-0-	-0-
Total Transportation	\$ 9,114.68	\$ 11,977.28	\$ 8,761.14	\$ 11,336.46
<u>Operation of Plant</u>				
Salaries	\$ 2,750.04	\$ 2,799.96	\$ 2,850.00	\$ 2,900.04
Fuel for Heat	2,370.63	1,919.30	1,769.19	1,750.37
Utilities (Except Heat)	977.00	1,002.56	1,268.92	1,262.33
Supplies (Except Utilities)	910.11	1,002.87	1,111.48	1,022.05
Other Operational Expense	181.00	95.06	235.53	152.17
ESEA, Title I	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 7,188.78	\$ 6,819.75	\$ 7,235.12	\$ 7,086.96
<u>Maintenance of Plant</u>				
Salaries	-0-	-0-	-0-	-0-
Contracted Services	\$ 621.80	\$ 595.93	\$ 1,130.88	\$ 863.05
Replacement of Equipment	1,868.30	1,823.12	644.08	1,506.50
Upkeep and Materials	945.22	1,076.48	2,211.79	1,648.71
ESEA, Title I	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 3,435.32	\$ 3,495.53	\$ 3,986.75	\$ 4,018.26

TABLE E-4 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District				
Contribution	\$ 3,102.00	\$ 3,814.50	\$ 3,438.00	\$ 3,475.88
Social Security, District				
Contribution	393.42	377.41	460.53	830.51
Insurance on Building and				
Equipment	1,005.22	1,159.91	979.14	1,171.10
Other Fixed Charges	30.00	30.00	30.00	30.00
ESEA, Title I	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 4,530.64	\$ 5,381.82	\$ 4,907.67	\$ 5,507.49
Total Current Expenditures	\$ 82,533.15	\$ 87,885.18	\$ 85,939.25	\$ 99,821.55
<u>Food Services</u>				
Salaries	\$ 2,070.00	\$ 2,264.44	\$ 2,246.09	\$ 2,217.00
Food Supplies	4,786.32	4,587.99	3,155.53	4,129.69
Other Food Services Expense	325.31	278.40	336.31	309.58
ESEA, Title I	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 7,181.63	\$ 7,130.83	\$ 5,737.93	\$ 6,656.27
<u>Student Body Activities</u>				
Student Body Activities Expense	\$ 5,990.57	\$ 6,794.46	\$ 5,644.69	\$ 6,752.60
ESEA, Title I	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 5,990.57	\$ 6,794.46	\$ 5,644.69	\$ 6,752.60

TABLE E-4 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-
<u>Capital Outlay Expense</u>				
Sites	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-
Equipment	\$ 61.42	-0-	-0-	\$ 662.00
Furniture	-0-	\$ 20.00	-0-	644.80
Instructional Apparatus	103.07	-0-	814.94	3,799.50
New Busses	-0-	-0-	-0-	-0-
Other Capital Outlay	723.01	178.45	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	726.68
Total Capital Outlay Expense	\$ 887.50	\$ 198.45	\$ 814.94	\$ 5,832.98
<u>Debt Service Expense</u>				
Retirement of Bonds	\$ 3,000.00	\$ 2,000.00	-0-	-0-
Printing and Engraving Bonds	-0-	-0-	-0-	-0-
Interest on Bonds	60.00	24.00	-0-	-0-
Total Debt Service Expense	\$ 3,060.00	\$ 2,024.00	-0-	-0-

TABLE E-4 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-66
<u>Payment Between School Districts</u>				
Tuition to Other Districts	-0-	-0-	-0-	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-
Total Payment Between Schools	-0-	-0-	-0-	-0-
<u>Gross Expenditures</u>	\$ 99,652.85	\$104,032.92	\$ 98,136.81	\$119,063.40

TABLE E-5

INCOME CONTROL DATA FOR ROCKY COMFORT DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 23,247.86	\$ 25,951.46	\$ 30,321.94	\$ 30,594.45
Delinquent Taxes	4,146.87	2,962.03	3,953.77	4,401.22
Intangible Taxes	58.11	83.33	107.40	200.63
Tuition from Patrons	-0-	-0-	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	3,526.23	2,698.74	4,673.06	7,081.83
Food Services	8,607.11	8,407.93	9,645.27	9,170.52
Student Body Activities	124.94	3,076.26	1,251.61	1,237.24
Community Services	-0-	-0-	-0-	-0-
All Other Local	-0-	-0-	-0-	46.20
Total Local Income	\$ 39,711.12	\$ 43,179.75	\$ 49,953.05	\$ 52,732.09
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 672.30	\$ 778.00	\$ 1,135.88	\$ 1,875.59
State Assessed Utility Tax	7,620.20	7,453.15	9,460.16	10,098.43
Other County Income	154.15	21.36	19.67	-0-
Total Income from County	\$ 8,446.65	\$ 8,252.51	\$ 10,615.71	\$ 11,974.02

TABLE E-5 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$ 59,990.00	\$ 58,627.00	\$ 56,714.00	\$ 62,301.00
Transportation	11,293.00	10,508.00	12,654.00	16,041.00
Exceptional Pupil and/or Orphan Aid	583.00	331.00	2,975.00	-0-
Building Aid	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	3,678.06	3,222.17	2,881.55	4,663.41
Total State Income	\$ 75,544.06	\$ 72,688.17	\$ 75,224.55	\$ 83,005.41
<u>Federal Income</u>				
EAO	-0-	-0-	\$ 753.35	\$ 371.16
ESEA	-0-	-0-	-0-	21,409.58
Public Law 815	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-
NDEA	\$ 926.44	\$ 877.00	509.93	807.73
Vocational Aid	1,913.79	1,265.00	-0-	-0-
School Lunch	2,151.88	2,237.79	2,192.65	1,899.03
School Milk	-0-	-0-	-0-	271.04
Other Federal through State	-0-	-0-	-0-	60.00
Total Federal Income	\$ 4,992.11	\$ 4,379.79	\$ 3,455.93	\$ 24,818.54
Total Revenue Receipts	\$128,693.94	\$128,500.22	\$139,249.24	\$172,530.06

TABLE E-5 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	-0-	-0-	-0-	-0-
Property Sales	-0-	-0-	-0-	-0-
Insurance Proceeds	-0-	-0-	-0-	-0-
Total Nonrevenue Receipts	-0-	-0-	-0-	-0-
<u>Receipts from Other Districts</u>				
For Tuition	-0-	-0-	-0-	-0-
For Transportation	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	-0-
<u>Gross Receipts</u>	\$128,693.94	\$128,500.22	\$139,249.24	\$172,530.06

TABLE E-6

EXPENSE CONTROL DATA FOR ROCKY COMFORT DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 250.00	-0-	-0-	\$ 250.00
Salaries, Treasurer of Board	300.00	-0-	-0-	300.00
Salaries, Superintendent	6,528.80	\$ 6,513.35	\$ 6,900.00	7,201.05
Salaries, Other	900.09	1,080.78	1,080.00	1,110.00
School Election and Census	55.00	50.00	55.85	50.00
Audit	100.00	140.00	60.00	60.00
Supplies	269.85	162.79	227.45	394.58
Other Expense	319.60	20.00	23.57	30.95
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 8,723.34	\$ 7,966.92	\$ 8,346.87	\$ 9,396.58
<u>Instruction</u>				
Salaries, Principals	-0-	-0-	-0-	-0-
Salaries, Supervisors and Consultants	-0-	-0-	-0-	-0-
Salaries, Teachers	\$ 60,395.33	\$ 60,139.14	\$ 60,336.36	\$ 70,357.68
Salaries, Substitute Teachers	-0-	-0-	-0-	-0-
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	30.00	-0-	-0-	160.63
Free Textbooks	2,877.57	3,238.89	2,322.76	4,663.41
School Library Resources	204.42	232.78	333.04	3,535.86
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-

TABLE E-6 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Instruction (cont.)</u>				
Instructional Supplies				
(Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources,				
ESEA, Title II	-0-	-0-	-0-	-0-
Other Instructional Material,				
ESEA, Title II	-0-	-0-	-0-	-0-
Instructional Supplies	6,200.58	4,988.82	5,294.72	-0-
Other Instructional Expense	-0-	1,287.13	-0-	2,976.19
ESEA, Title I	-0-	-0-	-0-	39.67
ESEA, Title III	-0-	-0-	-0-	2,100.00
Total Instructional Expense	\$ 69,707.90	\$ 69,886.70	\$ 68,286.88	\$ 83,833.44
<u>Attendance Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-
<u>Health Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Health Services	-0-	-0-	-0-	-0-

TABLE E-6 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 7,069.35	\$ 7,959.00	\$ 7,690.76	\$ 8,012.34
Contracted Transportation	-0-	-0-	-0-	-0-
Replacement of Vehicle	4,915.59	-0-	4,124.86	7,701.00
Insurance on Busses	354.70	386.00	451.00	425.00
Operation and Maintenance	6,974.24	8,330.20	7,048.24	6,200.56
ESEA, Title I	-0-	-0-	-0-	-0-
Total Transportation	\$ 19,313.88	\$ 16,675.20	\$ 19,314.96	\$ 22,338.99
<u>Operation of Plant</u>				
Salaries	\$ 2,636.37	\$ 2,774.27	\$ 3,173.20	\$ 2,561.85
Fuel for Heat	2,579.44	1,248.37	1,278.55	1,671.03
Utilities (Except Heat)	1,119.41	1,367.38	1,088.28	986.83
Supplies (Except Utilities)	521.94	343.53	226.23	801.81
Other Operational Expense	-0-	22.00	67.56	865.70
ESEA, Title I	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 6,857.16	\$ 5,755.55	\$ 5,833.82	\$ 6,887.22
<u>Maintenance of Plant</u>				
Salaries	\$ 15.00	\$ 10.00	-0-	\$ 330.90
Contracted Services	-0-	-0-	-0-	-0-
Replacement of Equipment	2,592.75	-0-	293.26	-0-
Upkeep and Materials	6,049.39	3,313.48	5,124.91	3,667.63
ESEA, Title I	-0-	-0-	-0-	3,192.26
Total Maintenance of Plant	\$ 8,657.14	\$ 3,323.48	\$ 5,418.17	\$ 7,190.79

TABLE E-6 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District Contribution	\$ 4,173.95	\$ 4,037.76	\$ 3,960.03	\$ 4,753.53
Social Security, District Contribution	218.80	465.75	504.23	520.99
Insurance on Building and Equipment	1,489.69	1,734.54	1,865.27	1,785.54
Other Fixed Charges	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	126.00
Total Fixed Charges	\$ 5,882.44	\$ 6,238.05	\$ 6,329.53	\$ 7,186.06
Total Current Expenditures	\$119,141.86	\$109,845.96	\$113,530.23	\$136,833.08
<u>Food Services</u>				
Salaries	\$ 2,727.00	\$ 2,803.45	\$ 2,923.00	\$ 2,913.68
Food Supplies	7,712.49	7,396.09	6,829.02	8,973.22
Other Food Services Expense	35.00	1,289.64	276.15	533.98
ESEA, Title I	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 10,474.49	\$ 11,489.18	\$ 10,028.17	\$ 12,420.88
<u>Student Body Activities</u>				
Student Body Activities Expense	\$ 3,141.69	\$ 3,602.07	\$ 3,799.25	\$ 4,340.79
ESEA, Title I	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 3,141.69	\$ 3,602.07	\$ 3,799.25	\$ 4,340.79

TABLE E-6 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	-0-	-0-	\$ 2,769.50
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Service Expense	-0-	-0-	-0-	\$ 2,769.50
<u>Capital Outlay Expense</u>				
Sites	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-
Equipment	-0-	-0-	-0-	-0-
Furniture	-0-	-0-	-0-	-0-
Instructional Apparatus	-0-	-0-	-0-	-0-
New Busses	-0-	-0-	-0-	-0-
Other Capital Outlay	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	\$ 14,685.75
Total Capital Outlay Expense	-0-	-0-	-0-	\$ 14,685.75
<u>Debt Service Expense</u>				
Retirement of Bonds	-0-	-0-	-0-	-0-
Printing and Engraving Bonds	-0-	-0-	-0-	-0-
Interest on Bonds	-0-	-0-	-0-	-0-
Total Debt Service Expense	-0-	-0-	-0-	-0-

TABLE E-6 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Payment Between School Districts</u>				
Tuition to Other Districts	-0-	-0-	-0-	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	-0-	-0-
Total Payment Between Schools	-0-	-0-	-0-	-0-
<u>Gross Expenditures</u>	\$132,758.04	\$124,937.21	\$127,357.65	\$171,050.00

TABLE E-7

INCOME CONTROL DATA FOR GREEN RIDGE DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 63,423.23	\$ 64,144.85	\$ 66,236.39	\$ 69,129.57
Delinquent Taxes	3,637.89	3,202.15	3,034.74	3,782.43
Intangible Taxes	675.57	697.92	1,078.93	1,066.60
Tuition from Patrons	-0-	-0-	822.50	100.00
Transportation from Patrons	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	110.50	93.25	144.25	32.00
Food Services	6,978.86	7,971.76	8,313.55	8,851.48
Student Body Activities	4,837.91	5,436.47	7,500.92	7,898.87
Community Services	-0-	-0-	-0-	-0-
All Other Local	10,796.83	-0-	-0-	-0-
Total Local Income	\$ 90,460.79	\$ 81,546.40	\$ 87,131.28	\$ 90,860.95
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 525.15	\$ 908.17	\$ 894.41	\$ 1,004.15
State Assessed Utility Tax	7,783.64	8,558.04	9,794.55	10,632.30
Other County Income	-0-	-0-	-0-	-0-
Total Income from County	\$ 8,308.79	\$ 9,466.21	\$ 10,688.96	\$ 11,636.45

TABLE E-7 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$ 37,331.00	\$ 39,833.00	\$ 43,550.00	\$ 46,006.00
Transportation	7,521.00	7,945.00	10,122.00	12,087.00
Exceptional Pupil and/or Orphan Aid	-0-	-0-	2,800.00	5,600.00
Building Aid	-0-	14,219.28	-0-	-0-
Foreign Insurance (Textbook)	2,055.57	1,901.87	1,759.61	2,829.41
Total State Income	\$ 46,907.57	\$ 63,899.15	\$ 58,231.61	\$ 66,522.41
<u>Federal Income</u>				
EAO	-0-	-0-	-0-	-0-
ESEA	-0-	-0-	-0-	-0-
Public Law 815	-0-	\$ 1,710.00	-0-	-0-
Public Law 874	-0-	-0-	\$ 549.00	-0-
NDEA	\$ 506.49	455.00	467.97	\$ 601.08
Vocational Aid	2,882.66	2,844.09	2,459.00	3,908.00
School Lunch	1,654.37	851.12	1,497.22	1,067.25
School Milk	-0-	-0-	-0-	317.60
Other Federal through State	-0-	1,150.04	-0-	60.00
Total Federal Income	\$ 5,043.52	\$ 7,010.25	\$ 4,973.19	\$ 5,953.93
Total Revenue Receipts	\$150,720.67	\$161,922.01	\$161,025.04	\$174,973.74

TABLE E-7 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	\$300,000.00	-o-	-o-	-o-
Property Sales	-o-	\$ 688.00	-o-	-o-
Insurance Proceeds	-o-	263.28	-o-	\$ 46.10
Total Nonrevenue Receipts	\$300,000.00	\$ 951.28	-o-	\$ 46.10
<u>Receipts from Other Districts</u>				
For Tuition	\$ 1,675.00	\$ 2,035.95	\$ 3,758.72	\$ 1,736.70
For Transportation	75.00	-o-	-o-	50.00
Total Receipts from Other Districts	\$ 1,750.00	\$ 2,035.95	\$ 3,758.72	\$ 1,786.70
<u>Gross Receipts</u>	\$452,470.67	\$164,909.24	\$164,783.76	\$176,806.54

TABLE E-8

EXPENSE CONTROL DATA FOR GREEN RIDGE DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 1,366.23	-0-	-0-	-0-
Salaries, Treasurer of Board	-0-	-0-	-0-	-0-
Salaries, Superintendent	1,000.00	1,000.00	1,000.00	1,000.00
Salaries, Other	-0-	1,360.74	1,551.00	1,605.80
School Election and Census	42.81	79.93	77.12	63.46
Audit	200.00	200.00	200.00	-0-
Supplies	350.54	384.23	350.13	324.83
Other Expense	554.34	701.40	634.89	668.39
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 3,513.92	\$ 3,726.30	\$ 3,813.14	\$ 3,662.48
<u>Instruction</u>				
Salaries, Principals	-0-	-0-	-0-	-0-
Salaries, Supervisors and Consultants	-0-	-0-	-0-	-0-
Salaries, Teachers	\$ 60,511.50	\$ 63,973.23	\$ 75,178.99	\$ 77,101.06
Salaries, Substitute Teachers	-0-	-0-	-0-	-0-
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	-0-
Free Textbooks	1,818.39	1,901.87	1,759.61	2,829.41
School Library Resources	-0-	-0-	-0-	-0-
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-

TABLE E-8 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Instruction (cont.)</u>				
Instructional Supplies (Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-
Instructional Supplies	1,705.96	2,383.86	3,355.85	2,594.76
Other Instructional Expense	694.72	507.28	684.47	834.50
ESEA, Title I	-0-	-0-	-0-	-0-
ESEA, Title III	-0-	-0-	-0-	-0-
Total Instructional Expense	\$ 64,730.57	\$ 68,766.24	\$ 80,978.92	\$ 83,359.73
<u>Attendance Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	-0-	-0-
<u>Health Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Health Services	-0-	-0-	-0-	-0-

TABLE E-8 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 2,580.00	\$ 3,449.91	\$ 4,764.33	\$ 4,670.50
Contracted Transportation	8,115.38	6,269.10	2,917.20	2,887.55
Replacement of Vehicle	4,685.00	625.00	4,264.77	4,575.00
Insurance on Busses	248.05	256.35	266.60	349.70
Operation and Maintenance	2,008.26	3,501.68	4,623.99	4,221.70
ESEA, Title I	-0-	-0-	-0-	-0-
Total Transportation	\$ 17,636.69	\$ 14,102.04	\$ 16,836.89	\$ 16,704.45
<u>Operation of Plant</u>				
Salaries	\$ 2,917.83	\$ 3,104.12	\$ 4,364.46	\$ 4,255.98
Fuel for Heat	1,808.28	2,794.93	2,567.67	2,542.71
Utilities (Except Heat)	1,868.84	2,993.03	3,476.02	3,682.69
Supplies (Except Utilities)	1,298.75	1,714.59	1,305.10	1,806.37
Other Operational Expense	206.46	332.99	386.95	355.11
ESEA, Title I	-0-	-0-	-0-	-0-
Total Operation of Plant	\$ 8,100.16	\$ 10,939.66	\$ 12,100.20	\$ 12,642.86
<u>Maintenance of Plant</u>				
Salaries	-0-	-0-	-0-	-0-
Contracted Services	-0-	-0-	-0-	-0-
Replacement of Equipment	\$ 2,457.67	\$ 1,191.10	\$ 1,888.58	\$ 2,755.61
Upkeep and Materials	869.92	1,108.71	3,852.30	4,117.76
ESEA, Title I	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 3,327.59	\$ 2,299.81	\$ 5,740.88	\$ 6,873.37

TABLE E-8 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District Contribution	\$ 3,653.16	\$ 3,761.16	\$ 4,319.00	\$ 4,797.35
Social Security, District Contribution	466.83	565.87	939.84	1,052.31
Insurance on Building and Equipment	1,166.77	1,236.47	1,735.37	1,903.14
Other Fixed Charges	900.56	908.31	866.83	784.93
ESEA, Title I	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 6,187.32	\$ 6,471.81	\$ 7,861.04	\$ 8,537.73
Total Current Expenditures	\$103,496.25	\$106,305.86	\$127,331.07	\$131,780.62
<u>Food Services</u>				
Salaries	\$ 2,621.07	\$ 2,646.83	\$ 2,772.36	\$ 2,738.41
Food Supplies	6,727.62	7,371.86	6,976.54	7,799.58
Other Food Services Expense	190.17	657.22	145.16	154.65
ESEA, Title I	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 9,538.86	\$ 10,675.91	\$ 9,894.06	\$ 10,692.64
<u>Student Body Activities</u>				
Student Body Activities Expense	\$ 4,949.69	\$ 5,857.48	\$ 7,811.89	\$ 8,205.39
ESEA, Title I	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 4,949.69	\$ 5,857.48	\$ 7,811.89	\$ 8,205.39

TABLE E-8 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	\$ 20.00	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	\$ 20.00	-0-	-0-
<u>Capital Outlay Expense</u>				
Sites	-0-	-0-	-0-	-0-
Buildings	\$166,818.57	\$153,760.93	-0-	-0-
Equipment	-0-	-0-	-0-	-0-
Furniture	-0-	-0-	\$ 226.20	\$ 833.66
Instructional Apparatus	-0-	11,335.00	500.00	956.98
New Busses	-0-	-0-	-0-	-0-
Other Capital Outlay	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Capital Outlay Expense	\$166,818.57	\$165,095.93	\$ 726.20	\$ 1,790.64
<u>Debt Service Expense</u>				
Retirement of Bonds	\$ 7,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Printing and Engraving Bonds	561.75	-0-	-0-	-0-
Interest on Bonds	8,496.65	11,045.00	10,211.24	9,784.35
Total Debt Service Expense	\$ 16,058.40	\$ 23,045.00	\$ 22,211.24	\$ 21,784.35

TABLE E-8 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Payment Between School Districts</u>				
Tuition to Other Districts	-0-	-0-	-0-	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	\$ 154.31	-0-
Total Payment Between Schools	-0-	-0-	\$ 154.31	-0-
<u>Gross Expenditures</u>	\$300,861.77	\$311,000.18	\$168,128.77	\$174,253.64

TABLE D-9
INCOME CONTROL DATA FOR CAMPBELL DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 92,493.43	\$ 95,141.09	\$ 89,892.29	\$ 80,532.21
Delinquent Taxes	2,942.40	2,648.14	11,308.57	22,523.23
Intangible Taxes	845.01	992.91	1,388.58	1,561.77
Tuition from Patrons	200.00	200.00	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	223.51	50.50	134.10	-0-
Food Services	20,995.40	20,832.50	22,952.18	23,149.56
Student Body Activities	17,508.11	16,171.21	15,893.69	16,193.60
Community Services	-0-	-0-	-0-	-0-
All Other Local	125.00	5,615.18	6,464.31	5,115.86
Total Local Income	\$135,332.86	\$141,651.53	\$148,033.72	\$149,076.23
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 807.16	\$ 1,005.80	\$ 2,806.41	\$ 2,462.56
State Assessed Utility Tax	22,834.65	24,850.64	26,316.35	26,376.88
Other County Income	-0-	-0-	-0-	-0-
Total Income from County	\$ 23,641.81	\$ 25,856.44	\$ 29,122.76	\$ 28,839.44

TABLE D-9 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$190,839.00	\$178,815.00	\$186,306.00	\$190,522.00
Transportation	24,234.00	26,158.00	27,794.00	30,612.00
Exceptional Pupil and/or Orphan Aid	3,500.00	7,000.00	7,000.00	7,078.00
Building Aid	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	9,277.52	7,968.98	7,213.92	10,113.31
Total State Income	\$227,850.52	\$219,941.98	\$228,313.92	\$238,325.31
<u>Federal Income</u>				
EOA	-0-	-0-	-0-	\$ 1,050.43
ESEA	-0-	-0-	-0-	67,894.65
Public Law 815	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-
NDEA	\$ 1,174.08	\$ 1,307.91	\$ 4,865.90	735.00
Vocational Aid	2,880.43	2,189.75	977.00	1,166.00
School Lunch	4,774.15	5,432.87	5,541.76	3,670.32
School Milk	-0-	-0-	-0-	1,445.17
Other Federal through State	-0-	-0-	-0-	-0-
Total Federal Income	\$ 8,828.66	\$ 8,930.53	\$ 11,384.66	\$ 75,961.57
Total Revenue Receipts	\$395,653.85	\$396,380.48	\$416,855.06	\$492,202.55

TABLE D-9 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	-0-	-0-	-0-	-0-
Property Sales	-0-	-0-	-0-	-0-
Insurance Proceeds	-0-	-0-	-0-	-0-
Total Nonrevenue Receipts	-0-	-0-	-0-	-0-
<u>Receipts from Other Districts</u>				
For Tuition	-0-	-0-	-0-	-0-
For Transportation	\$ 156.60	-0-	-0-	-0-
Total Receipts from Other Districts	\$ 156.60	-0-	-0-	-0-
<u>Gross Receipts</u>	\$395,810.45	\$396,380.48	\$416,855.06	\$492,202.55

TABLE E-10

EXPENSE CONTROL DATA FOR CAMPBELL DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 150.00	-0-	-0-	-0-
Salaries, Treasurer of Board	50.00	\$ 50.00	\$ 50.00	-0-
Salaries, Superintendent	8,499.56	9,000.00	9,000.40	\$ 9,756.19
Salaries, Other	2,449.94	2,830.07	4,300.00	3,637.50
School Election and Census	78.13	281.29	625.35	128.47
Audit	600.00	636.00	619.00	632.50
Supplies	537.15	548.30	401.04	218.20
Other Expense	1,190.53	1,180.83	1,339.58	1,299.00
ESEA, Title I	-0-	-0-	-0-	64.44
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 13,555.31	\$ 14,526.49	\$ 16,335.37	\$ 15,736.30
<u>Instruction</u>				
Salaries, Principals	\$ 12,002.36	\$ 12,139.17	\$ 13,200.00	\$ 14,805.00
Salaries, Supervisors and Consultants	3,250.00	-0-	-0-	-0-
Salaries, Teachers	171,143.24	180,841.22	194,542.38	208,819.19
Salaries, Substitute Teachers	3,104.00	3,078.80	3,179.99	2,834.92
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	-0-	-0-	-0-	1,000.02
Free Textbooks	4,412.19	4,320.80	5,732.42	10,467.55
School Library Resources	4,865.33	4,947.62	2,071.49	1,370.54
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	-0-

TABLE E-10 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Instruction (cont.)</u>				
Instructional Supplies (Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	-0-
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	15,306.81
Instructional Supplies	5,970.67	8,822.73	19,515.53	8,826.07
Other Instructional Expense	2,883.26	1,459.08	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	15,946.70
ESEA, Title III	-0-	-0-	-0-	-0-
Total Instructional Expense	\$207,631.05	\$215,609.42	\$238,241.81	\$279,376.80
<u>Attendance Services</u>				
Salaries	\$ 225.00	\$ 225.00	\$ 225.00	\$ 200.00
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	\$ 225.00	\$ 225.00	\$ 225.00	\$ 200.00
<u>Health Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	\$ 3.27	\$ 2.79	-0-	\$ 4.01
ESEA, Title I	-0-	-0-	-0-	1,718.58
Total Health Services	\$ 3.27	\$ 2.79	-0-	\$ 1,722.59

TABLE E-10 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 11,331.05	\$ 11,851.98	\$ 13,375.00	\$ 14,367.50
Contracted Transportation	-0-	-0-	-0-	-0-
Replacement of Vehicle	6,341.54	6,139.04	3,945.65	-0-
Insurance on Busses	1,265.67	1,279.13	602.20	894.95
Operation and Maintenance	7,553.02	7,366.61	8,879.66	11,184.68
ESEA, Title I	-0-	-0-	-0-	2,780.00
Total Transportation	\$ 26,491.28	\$ 26,636.76	\$ 26,802.51	\$ 29,227.13
<u>Operation of Plant</u>				
Salaries	\$ 10,129.81	\$ 9,788.34	\$ 4,702.40	\$ 6,690.00
Fuel for Heat	4,324.38	4,317.91	4,129.98	4,275.55
Utilities (Except Heat)	4,706.82	4,822.23	5,637.87	6,086.29
Supplies (Except Utilities)	3,610.71	5,590.36	5,572.29	4,399.50
Other Operational Expense	1,215.02	802.92	945.20	634.89
ESEA, Title I	-0-	-0-	-0-	120.00
Total Operation of Plant	\$ 23,986.74	\$ 25,321.76	\$ 20,987.74	\$ 22,206.23
<u>Maintenance of Plant</u>				
Salaries	\$ 432.00	\$ 926.03	\$ 7,254.50	\$ 3,738.25
Contracted Services	-0-	160.55	-0-	-0-
Replacement of Equipment	6,161.07	10,694.17	-0-	-0-
Upkeep and Materials	5,622.55	4,543.57	12,040.23	8,414.37
ESEA, Title I	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 12,215.62	\$ 16,324.32	\$ 19,294.73	\$ 12,152.62

TABLE E-10 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District Contribution	\$ 11,324.35	\$ 11,636.52	\$ 13,004.19	\$ 13,132.17
Social Security, District Contribution	944.77	1,175.71	1,401.75	2,765.29
Insurance on Building and Equipment	2,176.82	1,622.08	1,692.00	1,926.00
Other Fixed Charges	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	1,020.78
Total Fixed Charges	\$ 14,445.94	\$ 14,434.31	\$ 16,097.94	\$ 18,844.24
Total Current Expenditures	\$298,554.21	\$313,080.85	\$337,985.10	\$379,465.91
<u>Food Services</u>				
Salaries	\$ 6,369.30	\$ 6,605.44	\$ 6,868.81	\$ 6,759.12
Food Supplies	20,112.23	19,832.44	20,450.03	23,016.70
Other Food Services Expense	1,249.60	822.39	1,271.45	920.39
ESEA, Title I	-0-	-0-	-0-	-0-
Total Food Service Expense	\$ 27,731.13	\$ 27,260.27	\$ 28,590.29	\$ 30,696.21
<u>Student Body Activities</u>				
Student Body Activities Expense	\$ 17,397.63	\$ 16,339.77	\$ 10,056.71	\$ 12,195.82
ESEA, Title I	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 17,397.63	\$ 16,339.77	\$ 10,056.71	\$ 12,195.82

TABLE E-10 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	-0-
<u>Capital Outlay Expense</u>				
Sites	-0-	\$ 514.00	-0-	-0-
Buildings	-0-	-0-	-0-	\$ 10,953.69
Equipment	-0-	-0-	\$ 2,208.51	6,167.77
Furniture	-0-	-0-	-0-	4,875.08
Instructional Apparatus	-0-	-0-	559.40	-0-
New Busses	-0-	-0-	4,339.10	-0-
Other Capital Outlay	-0-	-0-	-0-	994.00
ESEA, Title I	-0-	-0-	-0-	23,244.02
Total Capital Outlay Expense	-0-	\$ 514.00	\$ 7,107.01	\$ 46,234.56
<u>Debt Service Expense</u>				
Retirement of Bonds	\$ 15,000.00	\$ 15,000.00	\$ 16,000.00	\$ 16,000.00
Printing and Engraving Bonds	35.80	-0-	-0-	-0-
Interest on Bonds	8,340.80	7,886.66	6,911.64	6,385.19
Total Debt Service Expense	\$ 23,376.60	\$ 22,886.66	\$ 22,911.64	\$ 22,385.19

TABLE E-10 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Payment Between School Districts</u>				
Tuition to Other Districts	-0-	\$ 131.65	\$ 5,216.96	\$ 2,382.50
Transportation to Other Districts	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	33.76	-0-
Total Payment Between Schools	-0-	\$ 131.65	\$ 5,250.72	\$ 2,382.50
<u>Gross Expenditures</u>	\$367,059.57	\$380,213.20	\$411,901.47	\$493,360.19

TABLE E-11

INCOME CONTROL DATA FOR DEERING DISTRICT

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Local Income</u>				
Current Taxes	\$ 69,251.15	\$ 75,958.99	\$ 75,965.24	\$ 80,854.30
Delinquent Taxes	3,386.58	2,290.00	1,957.31	3,648.41
Intangible Taxes	169.62	184.03	382.60	409.97
Tuition from Patrons	-0-	-0-	-0-	-0-
Transportation from Patrons	-0-	-0-	-0-	-0-
Other Local (Gr. 1-12)	3,221.22	2,262.66	2,213.96	2,953.16
Food Services	13,557.30	13,621.36	12,182.17	12,087.08
Student Body Activities	12,255.51	11,746.99	9,147.95	8,058.07
Community Services	-0-	-0-	-0-	-0-
All Other Local	-0-	-0-	-0-	-0-
Total Local Income	\$101,841.38	\$106,064.03	\$101,849.23	\$108,010.99
<u>County Income</u>				
Fines, Forfeitures, Escheats, etc.	\$ 530.17	\$ 584.97	\$ 1,209.70	\$ 1,407.90
State Assessed Utility Tax	19,626.97	16,979.35	22,180.42	25,099.34
Other County Income	-0-	-0-	-0-	-0-
Total Income from County	\$ 20,157.14	\$ 17,564.32	\$ 23,390.12	\$ 26,507.24

TABLE E-11 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>State Income</u>				
Equalization, Teacher Preparation and Additional Amount	\$151,152.00	\$145,193.00	\$145,405.00	\$140,295.00
Transportation	17,587.00	20,479.00	27,075.00	27,504.00
Exceptional Pupil and/or Orphan Aid	3,500.00	7,000.00	10,500.00	10,500.00
Building Aid	-0-	-0-	-0-	-0-
Foreign Insurance (Textbook)	7,142.75	6,135.22	5,553.90	9,312.99
Total State Income	\$179,381.75	\$178,807.22	\$188,533.90	\$187,611.99
<u>Federal Income</u>				
EAO	-0-	-0-	-0-	\$ 1,486.77
ESEA	-0-	-0-	-0-	38,367.00
Public Law 815	-0-	-0-	-0-	-0-
Public Law 874	-0-	-0-	-0-	-0-
NDEA	\$ 272.00	-0-	\$ 572.05	1,290.15
Vocational Aid	1,867.02	2,879.95	2,983.00	5,268.00
School Lunch	3,851.84	4,080.31	2,692.63	2,380.56
School Milk	-0-	-0-	-0-	322.53
Other Federal through State	-0-	-0-	-0-	-0-
Total Federal Income	\$ 5,990.86	\$ 6,960.26	\$ 6,247.68	\$ 49,115.01
Total Revenue Receipts	\$307,371.13	\$309,395.83	\$320,020.93	\$371,245.23

TABLE E-11 (continued)

Income	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Nonrevenue Receipts</u>				
Sale of Bonds	-0-	-0-	-0-	-0-
Property Sales	-0-	-0-	-0-	-0-
Insurance Proceeds	\$ 1,060.19	\$ 144.09	\$ 58.75	\$ 60.07
Total Nonrevenue Receipts	\$ 1,060.19	\$ 144.09	\$ 58.75	\$ 60.07
<u>Receipts from Other</u>				
<u>Districts</u>				
For Tuition	-0-	-0-	-0-	\$ 6,739.68
For Transportation	-0-	-0-	-0-	-0-
Total Receipts from Other Districts	-0-	-0-	-0-	\$ 6,739.68
<u>Gross Receipts</u>	\$308,431.32	\$309,539.92	\$320,079.68	\$378,044.98

TABLE E-12

EXPENSE CONTROL DATA FOR DEERING DISTRICT

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Administration</u>				
Salaries, Secretary of Board	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Salaries, Treasurer of Board	50.00	50.00	50.00	50.00
Salaries, Superintendent	8,000.04	8,400.00	7,799.96	8,350.02
Salaries, Other	2,280.00	2,350.00	3,420.00	3,515.80
School Election and Census	27.50	60.61	60.70	253.07
Audit	300.00	300.00	300.00	350.88
Supplies	148.87	294.87	440.21	408.53
Other Expense	1,011.52	2,012.34	1,059.29	1,093.27
ESEA, Title I	-0-	-0-	-0-	668.15
ESEA, Title III	-0-	-0-	-0-	-0-
Total Administration	\$ 11,967.93	\$ 13,617.82	\$ 13,280.16	\$ 14,839.72
<u>Instruction</u>				
Salaries, Principals	\$ 11,770.08	\$ 11,869.92	\$ 12,505.12	\$ 12,999.96
Salaries, Supervisors and Consultants	-0-	-0-	-0-	-0-
Salaries, Teachers	126,412.10	122,969.19	143,295.05	153,021.70
Salaries, Substitute Teachers	2,754.34	4,993.69	5,932.33	2,417.25
Salaries, Librarians	-0-	-0-	-0-	-0-
Salaries, Other	3,500.00	4,458.23	3,654.00	3,684.00
Free Textbooks	5,826.11	4,622.37	4,208.38	7,977.76
School Library Resources	1,372.79	1,512.85	1,363.26	1,335.23
Other Printing and Publications, Instructional Material	-0-	-0-	-0-	17.70

TABLE E-12 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Instruction (cont.)</u>				
Instructional Supplies (Excluding Library)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Textbooks, ESEA, Title II	-0-	-0-	-0-	-0-
School Library Resources, ESEA, Title II	-0-	-0-	-0-	477.00
Other Instructional Material, ESEA, Title II	-0-	-0-	-0-	-0-
Instructional Supplies	4,646.43	5,495.05	5,057.21	6,931.14
Other Instructional Expense	367.31	1,124.62	849.63	1,581.50
ESEA, Title I	-0-	-0-	-0-	2,715.53
ESEA, Title III	-0-	-0-	-0-	-0-
Total Instructional Expense	\$156,649.16	\$157,045.92	\$176,864.98	\$193,158.77
<u>Attendance Services</u>				
Salaries	-0-	-0-	\$ 1,125.00	\$ 1,125.00
Other Expenses	-0-	-0-	-0-	-0-
ESEA, Title I	-0-	-0-	-0-	-0-
Total Attendance Services	-0-	-0-	\$ 1,125.00	\$ 1,125.00
<u>Health Services</u>				
Salaries	-0-	-0-	-0-	-0-
Other Expenses	\$ 200.00	\$ 270.66	\$ 191.27	\$ 365.60
ESEA, Title I	-0-	-0-	-0-	518.60
Total Health Services	\$ 200.00	\$ 270.66	\$ 191.27	\$ 884.20

TABLE E-12 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Pupil Transportation</u>				
Salaries	\$ 10,375.07	\$ 10,473.96	\$ 12,422.56	\$ 12,949.68
Contracted Transportation	-0-	-0-	-0-	-0-
Replacement of Vehicle	6,431.41	6,318.66	6,451.00	6,587.00
Insurance on Busses	1,132.75	882.84	704.90	1,268.00
Operation and Maintenance	6,589.91	6,618.28	7,364.06	6,634.65
ESEA, Title I	-0-	-0-	-0-	120.00
Total Transportation	\$ 24,529.14	\$ 24,293.74	\$ 26,942.52	\$ 27,559.33
<u>Operation of Plant</u>				
Salaries	\$ 3,170.07	\$ 3,397.74	\$ 3,770.30	\$ 4,291.17
Fuel for Heat	4,284.98	4,493.94	4,487.82	4,349.93
Utilities (Except Heat)	4,421.85	4,663.22	4,951.24	5,353.77
Supplies (Except Utilities)	1,882.37	2,027.52	2,432.55	2,598.90
Other Operational Expense	5.25	29.33	155.30	81.73
ESEA, Title I	-0-	-0-	-0-	160.00
Total Operation of Plant	\$ 13,764.52	\$ 14,611.75	\$ 15,797.21	\$ 16,835.50
<u>Maintenance of Plant</u>				
Salaries	\$ 4,816.47	\$ 4,590.04	\$ 4,754.20	\$ 5,706.86
Contracted Services	1,396.57	4,802.50	2,624.97	3,442.73
Replacement of Equipment	3,352.93	6,829.32	6,534.99	4,936.59
Upkeep and Materials	3,539.31	5,658.00	4,112.89	7,918.76
ESEA, Title I	-0-	-0-	-0-	-0-
Total Maintenance of Plant	\$ 13,105.28	\$ 21,879.86	\$ 18,027.05	\$ 22,004.94

TABLE E-12 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Fixed Charges</u>				
Retirement, District				
Contribution	\$ 8,819.59	\$ 8,667.60	\$ 9,847.24	\$ 10,914.30
Social Security, District				
Contribution	945.13	1,209.04	1,493.52	1,871.04
Insurance on Building and				
Equipment	3,885.43	3,126.18	3,002.50	1,920.50
Other Fixed Charges	29.75	31.53	28.40	26.15
ESEA, Title I	-0-	-0-	-0-	-0-
Total Fixed Charges	\$ 13,679.90	\$ 13,034.35	\$ 14,371.66	\$ 14,731.99
Total Current Expenditures	\$233,895.93	\$244,754.10	\$266,599.85	\$291,139.45
<u>Food Services</u>				
Salaries	\$ 5,108.26	\$ 6,085.71	\$ 6,460.00	\$ 7,733.59
Food Supplies	12,671.89	12,182.54	9,573.02	10,553.99
Other Food Services Expense	395.68	682.31	399.89	690.21
ESEA, Title I	-0-	-0-	-0-	209.74
Total Food Service Expense	\$ 18,175.83	\$ 18,950.56	\$ 16,432.91	\$ 19,187.53
<u>Student Body Activities</u>				
Student Body Activities				
Expense	\$ 12,827.59	\$ 11,561.32	\$ 9,801.21	\$ 10,640.48
ESEA, Title I	-0-	-0-	-0-	-0-
Total Student Body Activity	\$ 12,827.59	\$ 11,561.32	\$ 9,801.21	\$ 10,640.48

TABLE E-12 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Community Services</u>				
Community Service Expense	-0-	-0-	-0-	\$ 3,051.03
ESEA, Title I	-0-	-0-	-0-	-0-
Total Community Services Expense	-0-	-0-	-0-	\$ 3,051.03
<u>Capital Outlay Expense</u>				
Sites	-0-	-0-	-0-	-0-
Buildings	\$ 90,542.17	\$ 2,172.58	-0-	-0-
Equipment	-0-	-0-	-0-	-0-
Furniture	-0-	282.20	77.30	482.28
Instructional Apparatus	11,398.34	1,383.62	4,202.57	5,296.38
New Busses	-0-	-0-	-0-	-0-
Other Capital Outlay	1,753.88	-0-	1,009.95	1,852.10
ESEA, Title I	-0-	-0-	-0-	5,164.37
Total Capital Outlay Expense	\$103,694.39	\$ 3,838.40	\$ 5,289.82	\$ 12,795.13
<u>Debt Service Expense</u>				
Retirement of Bonds	\$ 8,000.00	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00
Printing and Engraving Bonds	-0-	-0-	-0-	-0-
Interest on Bonds	4,405.00	4,105.00	3,280.00	2,830.00
Total Debt Service Expense	\$ 12,405.00	\$ 15,105.00	\$ 15,280.00	\$ 14,830.00

TABLE E-12 (continued)

Expenditures	Control Data			
	1961-1962	1962-1963	1964-1965	1965-1966
<u>Payment Between School Districts</u>				
Tuition to Other Districts	\$ 5,672.00	\$ 4,805.00	\$ 110.48	-0-
Transportation to Other Districts	-0-	-0-	-0-	-0-
Tuition, Mentally Retarded Program	-0-	-0-	-0-	\$ 220.92
Total Payment Between Schools	\$ 5,672.00	\$ 4,805.00	\$ 110.48	\$ 220.92
<u>Gross Expenditures</u>	\$386,670.74	\$299,014.38	\$313,514.27	\$351,864.54



APPENDIX F

AVERAGE DAILY ATTENDANCE

TABLE F-1
AVERAGE DAILY ATTENDANCE--REORGANIZED DISTRICTS

District	Before Reorganization		After Reorganization	
	1961-1962	1962-1963	1964-1965	1965-1966
Hornersville	559.39	502.74		
Senath	1,153.45	1,129.00		
Total	1,712.84	1,631.74	1,508.18	1,393.00
Holland	603.16	567.85		
Steele	1,125.19	1,101.38		
Total	1,728.35	1,669.23	1,587.97	1,539.10
Arbyrd	328.33	334.35		
Cardwell	456.64	448.81		
Total	784.97	783.16	635.76	593.89
Alma	133.24	127.51		
Santa Fe	319.00	319.02		
Blackburn	118.81	112.59		
Total	571.05	559.12	541.74	542.80
Fairview	141.67	135.61		
Midway	274.57	269.40		
Stella	327.15	318.30		
Total	743.39	723.31	626.62	627.88
Graham	220.71	206.50		
Skidmore	157.10	156.58		
Maitland	101.13	152.06		
Total	478.94	515.14	528.95	484.76

TABLE F-2
AVERAGE DAILY ATTENDANCE--CONTROL DISTRICTS

District	1961-1962	1962-1963	1964-1965	1965-1966
Campbell	946.08	905.78	914.11	881.65
Deering	738.70	753.31	691.93	658.48
Clarkton	510.60	478.00	449.26	458.15
Green Ridge	304.63	345.56	325.73	316.47
Rocky Comfort	320.70	314.97	321.86	317.98
Westboro	166.27	164.48	139.77	135.67

APPENDIX G

SALES-ASSESSMENT RATIOS

TABLE G-1
SALES-ASSESSMENT RATIOS--REORGANIZED DISTRICTS

County	Ratio, %			
	1963-1964	1964-1965	1965-1966	1966-1967
Dunklin	31.87	33.12	34.90	36.83
Holt	28.28	29.43	26.40	28.63
Lafayette	27.42	27.17	28.26	30.35
Pemiscot	24.14	26.28	24.56	26.19
Pettis	31.92	30.47	31.07	31.18
Newton	31.14	31.49	29.69	30.95
Nodaway	30.70	28.82	27.17	29.49
Saline	30.54	29.26	27.65	32.82

TABLE G-2
SALES-ASSESSMENT RATIOS--CONTROL DISTRICTS

County	Ratio, %			
	1963-1964	1964-1965	1965-1966	1966-1967
McDonald	31.01	30.00	29.43	31.71
Atchison	26.57	26.83	32.04	30.28
Pemiscot	24.14	26.28	24.56	26.19
Dunklin	31.87	33.12	34.90	36.83
Pettis	31.92	30.47	31.07	31.18

APPENDIX H

TOTAL STATE INCOME AND EXPENSE DATA



TABLE H-1

TOTAL STATE INCOME DATA

Income	Year			
	1961-1962	1962-1963	1964-1965	1965-1966
Local Tax	\$186,198,268	\$196,525,016	\$225,288,217	\$247,922,383
Food Service	20,921,982	22,339,916	25,358,227	27,220,258
Student Body Activities	9,130,461	10,389,064	12,615,188	13,557,003
Community Services	4,099,927	3,227,832	5,098,494	5,499,281
Other Local	9,719,642	8,781,234	11,443,887	12,785,074
Total Local Income	\$230,070,280	\$241,263,062	\$279,804,013	\$306,983,999
Utility Tax	\$ 21,225,803	\$ 22,385,015	\$ 25,843,298	\$ 28,507,688
Other County Tax	1,854,785	2,087,004	2,189,444	2,248,146
Total County Income	\$ 23,080,588	\$ 24,472,019	\$ 28,032,742	\$ 30,755,834
State Foundation	\$117,438,479	\$118,463,393	\$134,482,693	\$149,915,912
Building Aid	-0-	-0-	-0-	1,422,213
Vocational Aid	-0-	-0-	-0-	1,150,820
Total State Income	\$117,438,479	\$118,463,393	\$134,482,693	\$152,488,945

TABLE H-1 (continued)

Income	Year			
	1961-1962	1962-1963	1964-1965	1965-1966
EOA	-o-	-o-	-o-	\$ 2,301,615
ESEA	-o-	-o-	-o-	18,513,416
Public Law Direct	\$ 3,587,827	\$ 3,716,400	\$ 3,484,583	5,458,142
NDEA	1,073,183	800,086	1,727,909	1,057,375
Vocational Aid	1,099,149	1,550,261	1,318,859	2,212,834
School Lunch	3,694,766	4,276,138	4,643,726	2,845,982
School Milk	-o-	-o-	-o-	1,784,781
Other Federal	-o-	-o-	480,494	1,810,622
Total Federal Income	\$ 9,454,925	\$ 10,342,885	\$ 11,655,571	\$ 35,984,767
Total Revenue Receipts	\$380,044,272	\$394,541,359	\$453,975,019	\$526,213,545
Bonds	\$ 45,780,024	\$ 50,057,787	\$ 46,510,712	\$ 51,115,405
Property	1,105,548	360,393	1,578,617	851,272
Insurance	540,554	1,160,161	876,288	517,947
Total Nonrevenue	\$ 47,426,126	\$ 51,578,341	\$ 48,965,617	\$ 52,484,624
From Other Districts	\$ 4,748,241	\$ 4,787,512	\$ 4,381,892	\$ 3,969,316
Gross Receipts	\$432,218,639	\$450,907,212	\$507,322,528	\$582,667,485

TABLE H-2
TOTAL STATE EXPENSE DATA

Expenditures	Year			
	1961-1962	1962-1963	1964-1965	1965-1966
Administration	\$ 10,547,649	\$ 11,272,157	\$ 12,941,098	\$ 14,275,521
Instruction	197,095,659	215,887,011	249,147,122	278,338,108
Attendance Services	524,818	549,667	682,324	838,418
Health Services	1,551,893	1,679,570	2,013,039	2,404,056
Pupil Transportation	15,569,948	16,278,726	17,862,730	19,740,263
Operation of Plant	26,042,724	27,775,676	31,278,876	33,213,167
Maintenance of Plant	10,785,853	11,738,069	13,163,029	14,642,140
Fixed Charges	16,493,333	17,763,916	20,902,949	23,439,750
Total Current Expenditures	\$278,611,877	\$302,944,792	\$347,991,167	\$386,891,423
Food Services	\$ 24,868,240	\$ 27,075,115	\$ 29,649,100	\$ 33,941,333
Student Body Activities	9,782,759	10,383,600	12,662,379	13,476,952
Community Service	4,640,991	4,326,912	6,524,879	9,935,883
Capital Outlay	58,426,985	61,552,829	57,766,373	65,600,924
Debt Service	27,764,630	30,516,785	34,961,053	37,631,888
Payment Between School Districts	5,013,828	5,052,259	4,617,281	4,268,851
Total Expenditures	\$409,109,310	\$441,852,292	\$494,172,232	\$551,747,254

APPENDIX I

FD/5 REPORT FORM

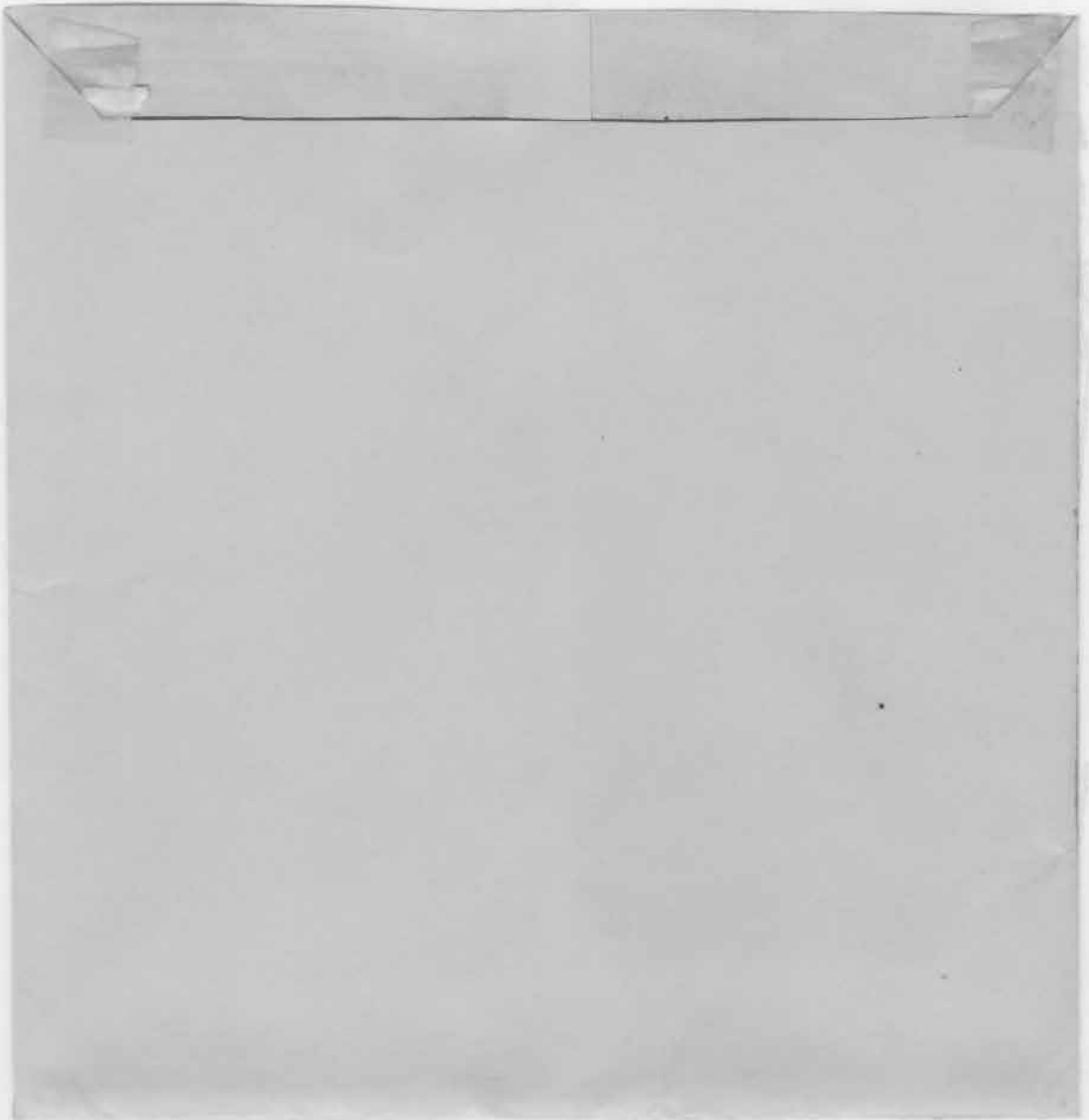


FIGURE 2

FD/5 REPORT FORM

On or before July 15 annually

A. PUPIL DATA

5 Per cent ADA is of Enrollment = $\frac{\text{ADA}}{\text{Enrollment}} = \frac{\text{Line 16, column (k)} \times 100}{\text{Line (4), column b}} = \underline{\hspace{2cm}} \%$

- 1/ Enumeration - The number of persons between the ages of 6 and 20 in the district.
- 2/ Enrollment - Pupils present for one or more days during a school year are counted as being enrolled. Pupils transferred or re-entered within the district must not be counted twice in establishing total enrollment for the district. Do not include pupils transported to another school district.
- 3/ The term "elementary school" as herein used shall mean any public school giving instruction in grades not higher than the eighth grade. The term "high school" as herein used shall mean any public school giving instruction in two or more grades not lower than the ninth nor higher than the twelfth grade . . . Section 160.011 RSMo.
- 4/ Aggregate Days Attendance - The sum of the days present (actually attended) of all pupils when school was actually in session during the year. (Do not count attendance of pupils for any legal holidays and legally authorized teachers' meetings).
- 5/ Days in Session - The days on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. Days on which school is closed for such reasons as holidays, legally authorized teachers' meetings, and inclement weather should not be considered as days in session.
- 6/ Average Daily Attendance (ADA) - In a given school year, the average daily attendance for a given school is the aggregated days attendance of the school divided by the number of days school was actually in session. or $\frac{4}{\div} \frac{5}{=} \frac{6}{}$
- 7/ Terminology used in this report - Handbook I, "The Common Core of State Education Information", or Handbook II, "Financial Accounting for Local and State School Systems", U.S. Office of Education are used as reference whenever applicable. These two references are used below.
- 8/ The code numbers in column "b" refer to Handbook I, and the code number in column "d" refer to Handbook II.

B. SCHOOL TERM (a) Days in Session (5 / above)
(b) Length of term in days includes legal holidays, and teachers meetings legally authorized.

C. PERSONNEL DATA 7/ and 8/ .

D. ORGANIZATION OF SCHOOL BOARD FOR NEXT YEAR (Type or Print)

E. CERTIFICATION STATEMENT

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Information reported herein is correct to the best of our knowledge and belief.

District Number		District Name		County	Month	Day	Year
SIGNATURES	President of Board of Education			Signature of County Clerk (or Notary Public)			
	Secretary of Board of Education			Subscribed and sworn to before me	Month	Day	Year
	District Superintendent of Schools			My Commission Expires	Month	Day	Year

Summary of Bonds - For Buildings and Equipment

Bonds unpaid as of June 30 (last year) \$

Plus +

Bonds Issued and Sold \$

Minus -

Bonds Paid (this year) \$

Equals =

Bonds unpaid June 30 (this year) \$

Total Assessed Valuation as of last December \$

Other Indebtedness (Give information in detail) \$

RECEIPTS		Total All Funds (a)	Teachers Fund (b)	Incidental Fund (c)	Textbook Fund (d)	Building Fund (e)	Debt Services Fund (f)	
LEVY IN CENTS (This Year)		\$	\$	\$		\$	\$	
* Balance, July 1, 19		\$	\$	\$		\$	\$	
10-40 Revenue	10 LOCAL	11 Current Taxes			BALANCES - Beginning balances July 1, should agree with approved balances June 30, of the preceding year.			
		11.2 Delinquent Taxes						
		11.3 Intangible Taxes						
		12 Tuition from Patrons						
		13 Transportation from Patron						
		14.1 Other Local (Gr. 1-12)						
		14.2 Food Services						
		14.3 Student Body Activities						
		14.4 Community Services						
		14.5 All Other Local						
	TOTAL							
	20 COUNTY	21 Fines, For., Escheats, etc.						
		22 State Assessed Utility Tax						
		TOTAL						
	30 STATE	31 EQ., TP., and A A						
32.1 Transportation								
32.2 Exc. Pupil and/or Orph.								
32.3 Building Aids								
33 For Insurance (Textbook)								
TOTAL								
40 FEDERAL	40.20 EOA							
	40.30 ESEA							
	40.33 PL 815 (Direct)							
	40.34 PL 874 (Direct)							
	40.60 NDEA							
	40.70 Vocational Aid							
	40.81 School Lunch							
	40.82 School Milk							
	40.90 Other Federal Thru State							
TOTAL								
10-40 Total Revenue Receipts								
50-70 Non-Revenue	50 Sale of Bonds			BUILDING FUND - All money derived from taxation or received from the state for the erection of school buildings, from the sale of school sites, school house or school furniture, from insurance, from sale of bonds shall be placed to the credit of the building fund.				
	71 Property Sales							
	72 Insurance Proceeds							
TOTAL								
80 Received from other Districts	81 For Tuition				If a balance remains in the free textbook fund after books are furnished to pupils as provided in Section 170.051, RSMo, it shall be transferred to the teachers fund. (Section 165.011 RSMo.)			
	82 For Transportation							
TOTAL								
Summaries	a. GROSS RECEIPTS AND BALANCES, JULY 1							
	TRANS-	From Other Funds (Plus)						
	FERS	To Other Funds (Minus)						
	b. ADJUSTED GROSS RECEIPTS AND BALANCES, JULY 1							
	LEAVE BLANK							
	c. Total Gross Expenditures							
LEAVE BLANK								
d. GROSS BALANCES (All Moneys)								
LEAVE BLANK								
Bank Statement Reconciliation	e. Checks Outstanding (Plus)							
	f. Investments (Minus)							
	g. Cash Balance (Line d+e-f)							
	h. Bank Statement							
		BANK STATEMENT RECONCILIATION - Total cash balance should be the same as the bank statement. In order to arrive at the cash balance, investments owned should be subtracted from the sum of Gross Balance (line d) and checks outstanding (line e).						
LEVY IN CENTS (Next Year)		Total All Funds	Teachers	Incidental		Building	Debt Services	

EXPENDITURES		Total All Funds (a)	Teachers Fund (b)	Incidental Fund (c)	Textbook Fund (d)	Building Fund (e)	Debt Services Fund (f)
100 Administration	SALARIES	110.1 Secretary of Board					
		110.2 Treasurer of Board					
		110.3 Superintendent					
		110.4 Other Salaries					
	130.1 School Election and Census						
	130.2 Audit						
	130.3 Supplies						
	130.4 Other Expenses						
	190 ESEA, Title I						
	195 ESEA, Title III						
A TOTAL							

(Page 3)				Total	All Funds	Teachers Fund	Incidental Fund	Textbook	Building Fund	Debt Services Fund	
				(a)	(b)	(c)	(d)	(e)	(f)		
200 Instruction	SALARIES	211	Principals	\$	¢	\$	¢				
		212	Supervisors and Consultants								
		213.1	Teachers								
		213.2	Substitute Teachers								
		214	Librarians								
		215	Other Salaries			\$	¢				
	220	Free Textbooks					\$	¢			
	221	School Library Resources									
	222	Other Print. & Pub. Instructional Materials									
	223	Inst. Supplies, excluding Library Supplies									
	225	Textbooks, ESEA, Title II									
	230	School Library Resources ESEA Title II									
	235	Other Instructional Material ESEA Title II									
	240	Instructional Supplies									
	250	Other Instructional Supplies									
290	ESEA, Title I										
295	ESEA, Title III										
Total											
300 Attendance Services	310	Salaries									
	320	Other Expenses									
	390	ESEA, Title I									
Total											
400 Health Services	410	Salaries									
	420	Other Expenses									
	490	ESEA, Title I									
Total											
500 Pupil Transportation	510	Salaries									
	520	Contracted Transportation									
	530	Replacement of Vehicle						\$	¢		
	540	Insurance on Busses									
	560	Operation & Maintenance									
	590	ESEA, Title I									
Total											
600 Operation of Plant	610	Salaries									
	630	Fuel for Heat									
	640	Utilities (Except heat)									
	650	Supplies (Except utilities)									
	660	Other Operational Expenses									
	690	ESEA, Title I									
Total											
700 Maintenance of Plant	710	Salaries									
	720	Contracted Services									
	730	Replacement of Equipment									
	740	Upkeep and Materials									
	790	ESEA, Title I									
Total											
800 Fixed Charges	810.1	Retirement, Dist. Contr.									
	810.2	Social Security, Dist. Contr.									
	820	Insurance on Building & Equipment									
	830	Other Fixed Charges, Exp.									
	890	ESEA, Title I									
Total											
100-800 Total Current Expenditures											
Average Daily Attendance (ADA) K-12				=	\$	¢	Cost Per Pupil in ADA				
900 Food Services	910	Salaries									
	920	Food Supplies									
	930	Other Food Services Exp.									
	990	ESEA, Title I									
Total											
1000 Student Body Activities	1000	Student Body Activities									
	1090	ESEA, Title I									
Total											
1100 Community Services	1100	Community Services									
	1190	ESEA, Title I									
Total											
1200 Capital Outlay	1210	Sites									
	1220	Buildings									
	1230	Equipment									
	1231	Furniture									
	1232	Instructional Apparatus									
	1233	New Busses									
	1240	Other Capital Outlay									
	1290	ESEA, Title I									
Total											
1300 Debt Services	1310	Retirement of Bonds								\$	¢
	1311	Printing & Engraving Bonds									
	1320	Interest on Bonds									
Total											
1400 Payment Between School Districts	1411	Tuition to Other Districts									
	1412	Trans. to Other Districts									
	1413	Tuition, Ment. Ret. Program									
	Total										
100-1400 Gross Expenditures				\$	¢	\$	¢	\$	¢	\$	¢

TRANSFERS

Section 165.001

The school board may transfer from the incidental to the building fund the sum that is necessary for the ordinary repairs of school property.

After all incidental obligations are paid, the board may transfer the portion of the balance remaining in the incidental fund to the teachers' fund that is necessary for the total payment of all contracted obligations to teachers.

If a balance remains in the debt service fund, after the total outstanding indebtedness for which the fund was levied is paid, the board may transfer the unexpended balance to the building fund.

*The first time purchase of a school bus from local sources (bond money excluded) is the only Capital Outlay expenditure authorized from the Incidental Fund. The purchase of a school bus, which is a replacement of an old bus, shall be pupil transportation (530) expenditure. A school bus purchased from a bond issue should be paid out of the Building Fund (Section 164.121, paragraph 5).

Tuition for Training Program-Retarded Children (Paid to the State Board of Education - Expenditures for Training Program Retarded Children shall be included in (1413) tuition.

H. SCHOOL PLANT FACILITIES (Note suggestions below) 1/

- 1/ This portion of the report is divided into five parts: Part I – Plant Expansion and Improvement (During the school year just completed); Part II – Present Plant Inventory; Part III – Plant Facilities to be Completed Next School Year; Part IV – Additional Plant Facilities Needed; and Part V – Pupils in Excess of Normal Capacity.
- 2/ Any new buildings or additions completed during the past school year; any site acquisition, expansion or improvements; the cost of the building program; and the number of buildings sold or abandoned during the past school year should be shown in Part I.
- 3/ The number of school buildings and classrooms used for school purposes (including Part I) and the number of school buildings not in use should be shown in Part II. The sum of the building columns should represent the actual number of school buildings in the district.
- 4/ The number of buildings and classrooms scheduled for completion between July 1, 1965 and June 30, 1966 should be shown in Part III. If the number of buildings and classrooms has been reported in Part II, do not list here.
- 5/ The number of additional buildings and classrooms that are needed, with the estimated cost, should be shown in Part IV.
- 6/ Use numbers and not check marks.
- 7/ Cost of Building Programs should include the cost of sites, cost of construction, architect and engineering fees, and cost of equipment.

Type of Building	PART I. PLANT EXPANSION AND IMPROVEMENT - July 1 to June 30 (year just completed) <u>2/</u>									Class-rooms Sold or Abandoned July 1 to June 30	PART II. PRESENT PLANT INVENTORY (Include Part I) <u>3/</u>			PART III. PLANT FACILITIES TO BE COMPLETED NEXT YEAR <u>4/</u>		PART IV. ADDITIONAL PLANT FACILITIES NEEDED <u>5/</u>								
	New <u>6/</u> Buildings Completed		Additions <u>6/</u> Completed		Site Acquisition, Expansion and Improvement <u>6/</u>				Cost of Building Program <u>7/</u>		No. Used for School Purposes		Total No. of School Bldgs. Not Used	No. Needed <u>6/</u>		Estimated Cost <u>7/</u>								
	Number of Bldgs.	Number of Class- rooms	Number of Bldgs.	Number of Class- rooms	New Sites		Expanded Sites				No. of Bldgs.	No. of Class- rooms		No. of Bldgs.	No. of Class- rooms									
					No.	acreage	No.	acreage																
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)						
1. Elementary									\$		1.							\$						
2. High School (9-12)											2.													
3. Junior High (7-9)											3.													
4. Senior High (10-12)											4.													
5. Junior-Senior High (7-12)											5.													
6. Combined (1-12)											6.													
7. Special: (Separate Building)	Special facilities in buildings reported in lines 1 to 6 above should not be listed in lines 7a through 7f. ONLY LIST UNDER "7" IF SEPARATE BUILDINGS.																							
a. Gymnasium											a.													
b. Auditorium											b.													
c. Cafeteria											c.													
d. Shop											d.													
e. Music											e.													
f. Combinations											f.													
8. District Totals									\$		8.							\$						
9. Value of:	<p>PART V. PUPILS IN EXCESS OF NORMAL CAPACITY</p> <p>The number of pupils "in excess of normal capacity" includes pupils exceeding the number that can be accommodated, without overcrowding, or without multiple session, in the instruction rooms of public owned school plants in use. In computing normal capacity for regular classrooms in Missouri, use the following standards: 30 pupils for elementary rooms, 28 pupils for junior high, and 25 pupils for senior high. Normal capacity of a special instructional room* shall be 20 pupils, or the number of pupil stations whichever is the smaller. For the purpose of this report, the excess enrollment in one school is not to be reduced by any unused capacity in another. The following categories are to be included in the count:</p> <p>(1) The number of pupils exceeding normal capacity in all overcrowded instruction rooms in use.</p> <p>(2) In the case of multiple sessions, the difference between the normal capacity of a single full session and the number attending all sessions.</p> <p>(3) The total number of pupils in makeshift or improvised facilities.</p> <p>(4) The total number of pupils in non-school public buildings.</p>																							
Sites and Buildings	<p>10. It is estimated that by October 1 this district will have enrolled</p> <table border="1"> <tr> <td>TOTAL</td> <td>ELEMENTARY</td> <td>HIGH SCHOOL</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table> <p>← pupils in excess of normal capacity.</p>																		TOTAL	ELEMENTARY	HIGH SCHOOL			
TOTAL	ELEMENTARY	HIGH SCHOOL																						
Equipment	<p>11. OF THE TOTAL NUMBER OF CLASSROOMS REPORTED AS NEEDED IN PART IV, LINE 8, COLUMN "s" SHOW THE NUMBER NEEDED:</p> <p>a. To accommodate the excess enrollment reported in Item 10: _____ classrooms</p> <p>b. To replace obsolete and unsatisfactory facilities now in use: _____ classrooms</p> <p>c. Total number of classrooms needed (PART IV, line 8, column "s") _____</p>																							
Total	<p>*A special instructional room is one that is so arranged and/or equipped that it can only be used for a specific purpose or for teaching a special subject. Examples of such rooms are: industrial arts, vocational agriculture, home economics, arts and crafts, typewriting, music, office practice, etc.</p>																							

I. STUDENT ENROLLMENT AND RETENTION

Indicate in the blanks the number of students who fall into each descriptive category.

Grade	Boys				Girls				Major Reason for Dropping Out of School							Distribution of Scholastic Aptitude of Drop-outs						
	Enrolled	Transferred Out	Dropped Out	Interviewed ^{1/}	Enrolled	Transferred Out	Dropped Out	Interviewed ^{1/}	Poor Academic Performance	Behavior Problem	Marriage	Work	Armed Forces	Lacks Interest	No Information	Boys			Girls			
																Above 75th %ile	Between 25th - 75th %ile	Below 25th %ile	Above 75th %ile	Between 25th - 75th %ile	Below 25th %ile	
Un. 7-12 ^{2/}																						
7																						
8																						
9																						
10																						
11																						
12																						
TOTAL	Graduates This Year		Graduates of Previous Year		Graduates of Previous Year Who Entered:			Drop-outs of Previous Year Who Entered														
	Eighth Grade ^{4/}	High School	Eighth Grade ^{4/}	High School	College	Special Schools	Jobs	Other Training ^{3/}	Military	Employment												
										Part-time	Full-time											
Boys																						
Girls																						
TOTAL																						

^{1/} Interviewed by counselor or principal prior to transferring or dropping out.

^{2/} Unclassified students for grades 7 through 12.

^{3/} Includes all training not a part of the high school program.

^{4/} Number of graduates or pupils promoted to ninth grade.

General Comments:

LOCAL MONEY

- (a) **TAXES** – Current and intangible taxes should be distributed between the funds according to the levies in these funds. Delinquent taxes are distributed as current taxes, except when previous years' obligations would be affected by such distribution.
- (b) **TUITION AND TRANSPORTATION** – All receipts for tuition shall be credited to the teachers fund, and all receipts for transportation shall be credited to the incidental fund.

- (b) TUITION AND TRANSPORTATION - All receipts for tuition shall be credited to the teachers fund, and all receipts for transportation shall be credited to the incidental fund.

COUNTY MONEY

- (c) COUNTY AND TOWNSHIP - County and township interest, fines, forfeitures, escheats, etc. are to be credited to the teachers fund.
- UTILITY TAXES - Receipts from state assessed utility property revenue (railroad and utilities) should be the amount received for school purposes (teachers and incidental funds) and distributed according to levies in these two funds. For other purposes (building, sinking, and interest funds) the distribution should be according to levies in these funds.

STATE MONEY

- (d) EQUALIZATION QUOTA, TEACHER PREPARATION, AND ADDITIONAL AMOUNT - Section 163.061 RSMo provides that not less than eighty per cent (80%) of this basic apportionment shall be credited to the teachers fund.
- (e) TRANSPORTATION - Transportation aid shall be credited to the incidental fund.
- (f) EXCEPTIONAL PUPIL AND/OR ORPHAN AIDS - Exceptional pupil and/or orphan aids shall be credited to the teachers fund.
- (g) BUILDING FUND - All money derived from taxation or received from the state for the erection of school buildings, from the sale of school sites, schoolhouse or school furniture, from insurance, from sale of bonds or any interest thereon shall be placed to the credit of the building fund.

VITA

Glendon LaVerne Farmer, son of Dennis S. and Mattie E. Farmer, was born in Havana, Arkansas, on June 2, 1926. He completed elementary and secondary school in Arkansas and was graduated from Bigelow High School, Bigelow, Arkansas, in 1944. In 1944, he entered the United States Army and served in the Pacific Theater of Operations during the latter part of World War II as an infantry rifleman. He was discharged from the army in 1946. In January, 1947, he entered Harding College, Searcy, Arkansas, where he received his Bachelor of Arts degree in 1949 with a major in Business Administration and a minor in History. In the fall of 1949, he began his teaching career as a business teacher at Williford High School, Williford, Arkansas. In 1950, he was called into the United States Air Force for service during the Korean War. In the fall of 1951, he assumed duties as Superintendent of the Williford School District, Williford, Arkansas. In the summer of 1953 he moved to Bragg City, Missouri, where he served as business teacher, high school principal and superintendent. He did summer work at Peabody College, Nashville, Tennessee, where he received his Master of Arts degree in Business Education with a minor in Educational Administration. In the summer of 1965, he entered fulltime residency at the University of Tennessee, Knoxville, as a doctoral student in the Department of Administration and Supervision, in the College of Education. While in the doctoral program, he served as a graduate assistant, assisted in conducting a program for the

training of school board members in the State of Tennessee, and served as president of the Campus Chapter of Phi Delta Kappa. Since the summer of 1947 he has served as Business Manager of the Florence City Schools in Florence, Alabama. In 1954, he was married to the former Geraldine Holloway and they have three children: two girls; Sherry, aged 14, and Patti, aged nine, and a son; John, aged five.