

AN INVESTIGATION AND ANALYSIS OF  
THE STATE AID PROGRAM TO  
EDUCATION IN OKLAHOMA

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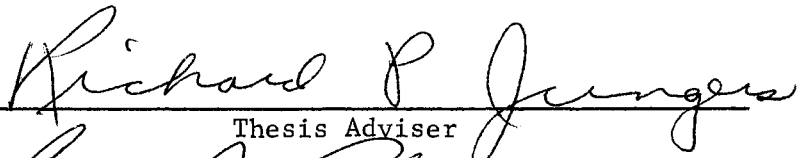
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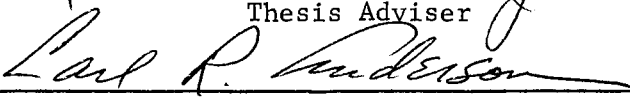
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## CHAPTER I

### THE RESEARCH PROBLEM

#### Introduction

Public education is one of the largest industries in America today. It is a very complex system of education. In 1970, there was a total enrollment of over forty-seven and one-half million students in the public elementary and secondary schools. These combined with over two and one-fourth million staff members makes a total of approximately fifty million people directly involved in education. During the past ten years, the total cost of public elementary and secondary schools increased to more than two and one-half times what it was in 1960-61, from \$16,807,934,000 in 1960-61 to \$42,379,987,000 in 1970-71. This revenue comes from federal government (7%), state governments (41%), and local governments (52%). In 1970-71, there were 17,153 operating districts in the United States (12).

On September 23, 1970, there were 456 high school districts serving 621,083 children and 207 dependent elementary districts serving 21,212 children in Oklahoma. These 663 school districts spent three hundred and five million dollars for operation and another thirty million for buildings. Local sources provided 153 million, 145 million came from state sources, and 40 million from federal sources, while

managing to maintain an overall surplus of 30 million, making a total revenue available of 368 million during 1969-70 (14).

The legislative intent, with regard to the public schools of Oklahoma, according to the State Board of Education (27), is that the system of public schools should be designed to strengthen and encourage local responsibility for control of public education. The maximum public autonomy and responsibility for public education should remain with the local school districts and the patrons of such districts. According to Mort (18), the system of public school support should effect a partnership between the state and each local district, with each participating in accordance with its relative ability.

The system of state and local sharing is the foundation program. The degree of local sharing should be based, as nearly as possible, on the true ability of the local district, so that each may contribute uniformly to the foundation program (9).

#### Need for the Study

In 1971 the Oklahoma Legislature adopted a new finance program for the public schools in the state. According to the Legislature, the declaration of intent is (27):

The Legislature hereby declares that this act is passed for the general improvement of the public schools in the State of Oklahoma; to provide the best possible educational opportunities for every child in Oklahoma; and to have a more beneficial use of public funds expended for education. State support should, to assure equal educational opportunity, provide for as large a measure of equalization as possible among districts.

A search has revealed no study that would indicate that the new finance program for Oklahoma provides equalization of funds to the

school districts. Also, no study could be found that would indicate that the new finance program provides more funds per student in average daily attendance than was provided by the old system of 1970-71. Such a study should be very useful for future guidance in developing state aid programs in Oklahoma, since the ultimate aim of any finance program is for complete equalization of educational opportunity for all boys and girls.

#### Statement of the Problem

The purpose of this study was to investigate and analyze the Oklahoma State Aid Program to public education for 1971-72 in relation to the state aid program for 1970-71. In 1971-72, the Oklahoma Legislature adopted a new finance plan for the State's school districts. An investigation was made to see if there was a significant difference in the amount of state aid received by a local district per student in average daily attendance in 1971-72 than they received under the program for 1970-71. Also, an investigation was made to see if the new finance program provides for more equalization of funds allocated to the school districts than was provided for by the system used in 1970-71. Each part of the state aid formula, foundation aid and incentive aid, was analyzed to see if each contributed to the equalization of the state monies to the district, in relationship to size and wealth. Also, there were twenty million more dollars available in 1971-72, than were available in 1970-71. What effect, if any, did this new money have on the State Aid Program for 1971-72?

## Hypotheses

### Introduction

Was there a significant difference in the amount of state aid received per pupil in average daily attendance by a school district in 1971-72 and that received in 1970-71? Does the finance program for 1971-72 provide for more equalization than the finance program for 1970-71? To answer these questions and other related questions that might be raised, the following hypotheses were developed.

Hypothesis One. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a small school in 1971-72 and that received in 1970-71.

Hypothesis One A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a small school in 1971-72 and that received in 1970-71.

Hypothesis One B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a small school in 1971-72 and that received in 1970-71.

Hypothesis Two. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a large school in 1971-72 and that received in 1970-71.

Hypothesis Two A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a large school in 1971-72 and that received in 1970-71.

Hypothesis Two B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a large school in 1971-72 and that received in 1970-71.

Hypothesis Three. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

Hypothesis Three A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

Hypothesis Three B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

Hypothesis Four. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

Hypothesis Four A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

Hypothesis Four B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

Hypothesis Five. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

Hypothesis Five A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

Hypothesis Five B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

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Hypothesis Seven A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

Hypothesis Seven B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

Hypothesis Eight. There is no significant difference between the amount of State Aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

Hypothesis Eight A. There is no significant difference between the amount of Foundation Aid received per pupil in average daily attendance by a small-poor school district in 1971 -72 and that received in 1970-71.

Hypothesis Eight B. There is no significant difference between the amount of Incentive Aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

### Limitations of the Study

This study was limited to those school districts in Oklahoma, defined by the State Department of Education as "public independent schools." Since the dependent school districts do not offer a full program for grades one through twelve, they were left out of this study. The two largest school districts in the state were not included in this study simply because they were not picked in the random selection. Capital outlay, debt service, and local revenues were not included in this study, except where they might affect the State Aid Program. This study was confined to two years of study, 1970-71 and 1971-72, since they are representative of the two different finance programs used recently in Oklahoma.

### Definitions of the Terms

For this study the following definitions were used for a better understanding of the terms in school finance.

1. Public School - The public schools of Oklahoma shall consist of all free schools supported by public taxation and shall include nurseries, kindergartens, elementary, which may include either K-6 or K-8, and secondary schools, not to exceed two years of junior college work, night schools, adult and other special classes, vocational and technical instruction, and such other school classes and instruction as may be supported by public taxation or otherwise authorized by laws which are now in effect or which may hereafter be enacted.
2. Independent School District - All independent school districts in Oklahoma shall be those which have maintained during the previous year a school offering high school subjects fully accredited by the State Board of Education.
3. School District - A school district is defined as any area of territory comprising a legal entity, whose primary purpose is that of providing free school education, whose boundary lines are a matter of public record, and the area of which constitutes a complete tax unit.



4. State Aid for Public Schools - The programs of State Aid to public schools shall consist of two parts. The first shall be known as "Foundation Aid," the second shall be known as "Incentive Aid."
5. Average Daily Attendance (ADA) - Average daily attendance means the legal average number of pupils, kindergarten through grade twelve, in a school district during a school year. No pupil shall be counted in the average daily attendance of any district, unless said pupil is a legal resident of said district or has been transferred thereto.
6. Foundation Aid - Foundation aid shall be determined by subtracting the amount of the foundation program income from the cost of the minimum program and adding to this difference the flat grants.
7. Foundation Program Income - The foundation program income shall consist of the sum of the following factors; (a) The net assessed valuation of the school district during the next preceding year multiplied by fifteen mills. (b) Seventy-five percent of the amount received by the school district from the proceeds of the county levy during the second preceding fiscal year. (c) Auto license and farm truck tax, actual collections during the second preceding year computed on a per capita average daily attendance basis. (d) Gross production tax. (e) State apportionment. (f) And R.E.A. tax.
8. Minimum Program - The minimum program shall consist of the sum of; (a) District elementary average daily attendance for the next preceding year multiplied by the base foundation support level. For 1971-72 school year the base foundation support level shall be \$260. (b) District secondary average daily attendance for the next preceding year multiplied by the base foundation support level times one and two-tenths or for 1971-72 the base foundations support level shall be \$312.
9. Flat Grants - Flat grants shall be given for each special education class, each vocational education teacher, and seventy-five percent of the average approved expenditure for pupil transportation during the next preceding three years.
10. Incentive Aid - Incentive aid shall be determined by;  $1.000 \text{ minus (district wealth ratio times local support factor) times percentage matching support level times (the number of general fund mills minus fifteen) times district average daily attendance.}$
11. Base Foundation Support Level (BFSL) - Means the dollar amount in the basic foundation program per average daily attendance, for 1971-72 elementary base foundation support level is \$260 and the secondary is \$312.
12. District Wealth Ratio (DWR) - Means the district net valuation per average daily attendance divided by the state net valuation per average daily attendance.

13. Percentage Matching Support Level (PMSL) - Means the support level per average daily attendance for each mill of the general fund levy above the foundation program income fifteen mills chargeable levy.
14. Local Support Factor (LSF) - Means the percent factor required to be multiplied by the percentage matching support level in order to get a product equal to the state average valuation per pupil (\$6,144) times one mill.
15. Districts State Support Ratio (DSSR) - Means the district local support ratio subtracted from 1.000.
16. District Local Support Ratio (DLSR) - Means the district wealth ratio multiplied by the local support factor.

## CHAPTER II

### REVIEW OF SELECTED LITERATURE

#### Introduction

One criterion which has been applied in evaluating the methods used by government to allocate among its citizens the burden of meeting the government's financial needs is that of equity or fairness. While there is virtually universal agreement that the costs of government should be distributed equitably among tax payers, the question of what constitutes equitable treatment is far from resolved, as is the question of what criteria and procedures should be employed to assess equity.

A vast volume of literature has developed with regard to the notion that equity is best served when taxes are apportioned according to two principles; (1) an individual's ability to pay and (2) the benefits received by an individual from governmental services.

Strayer and Haig (29) made explicit provision for equalizing the burden of educational support in their recommendations for what has come to be known as "Foundation Aid" when they stated:

. . .if equalization of educational opportunity and equalization of school support were to be achieved, it would be necessary, (1) to furnish the children in every locality within the state with equal educational opportunities up to some prescribed maximum, (2) to raise the funds necessary for this purpose by local or state taxation adjusted in such manner as to bear upon the people in all localities at the same rate in relation to their tax-paying ability.

More recently, authorities in this field of educational finance have recognized that since school districts utilize essentially the same tax base as other local units of government, the property tax, it is important to consider the total tax purposes and tax levy, not just the tax levy for school purposes when considering the extent to which equity is achieved in various programs for financing education.

Out of the experiences of the fifty states, over a long period of years, there has emerged a number of principles which serve as useful guides in evaluating present and proposed policies and practices in the state financing of public education. It is the responsibility of the states to chart their own destinies in financing their own systems of public education. Although there will be variations among the states in details of the finance plans chosen, there are certain basic principles and criteria which should be followed. A modern, complete program of school finance involves social obligations and operating principles and practices at three levels - local, state, and federal.

The need for providing state financial support for schools arises chiefly from the following factors: (1) The range of tax-paying ability among local school systems is sufficiently wide in every state that unless funds are provided and properly apportioned by the state there will be a substantial number of local school systems that cannot possibly provide a satisfactory school program (19). (2) The tax base for school support should be broader than that represented by the revenues from general property taxes which constitute the chief, and in many situations practically the only local source of school support (18).

## State Responsibility

The principle of state responsibility for the support of education means that the citizens of each state determine what legal and other provisions are made for support of public schools in the state. Legally, no local school system has any authority to provide revenues or even to expend funds for schools, except as that authority is granted by the constitution or by the legislature (8). The people in each local school system are required or authorized to provide certain funds from local sources, the state makes available on some basis funds from state sources. The total amount available in each district from sources determines in large measure the kind and adequacy of educational opportunities that can be provided through its schools.

The state is responsible for providing for each local school system the difference between the amount of the local contribution and the objectively determined cost of the foundation program for the system (5). According to Mort (18), the state's contribution to the support of the foundation program should be large enough to avoid placing an unduly heavy tax burden on the local school systems. Also, the state appropriations need to be made so that additional funds will be available, if an increased attendance occurs or any other change that might result in increased costs. The limited extension of the State Foundation Program beyond the equalization function to include the participation of all local school systems in the general financial support is desirable in that it gives all such units a sense of belonging to the total educational structure rather than to a special group set apart from the rest of the school systems in the state.

The position of the State of Oklahoma in school finance can best be seen by examining the policies of the Legislature at the present time. The views, intent, policies, and principles of the Legislature are best seen from their statements in "School Laws of Oklahoma for 1972" (27).

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

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

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

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

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

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

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

State support should be extended to all local districts regardless of wealth, for this not only develops a sense

of broader responsibility, but also creates flexibility taxwise permitting the exercise of local initiative. State support should, to assure equal educational opportunity, provide for as large a measure of equalization as possible among districts. The taxing power of the state should be utilized to raise the level of education opportunity in the financially weakest districts of the state.

The basic plan of financing public schools guarantee all children an equal opportunity for an education (22). According to Morphet (15):

Equality of educational opportunity does not mean an identical education for all children, but the provision by state or local means of at least certain minimum essentials of financial support. Any defensible plan of financing public schools will enable the people of a state, and of each adequately organized district in the state, to provide essential educational opportunities and adequate program for all at a reasonable and equitable cost to the taxpayers.

In a study by Briley in 1969 (20), it was found that local revenue is disequalizing and that basic revenue is generally equalizing in effect. Categorical state revenue is generally neutral or disequalizing in effect. These facts suggest that a policy of increasing the proportion of the school revenues of a state from basic state aid and decreasing the proportion of revenue from local sources and from state categorical sources would enhance the financial equalization of educational opportunity in any state. Also, according to Johns and Salmon (20):

A state advances toward the equalization of the financial resources available for education when it: (1) Increases the percent of school revenue provided from state sources, (2) apportions the state funds available in inverse proportion to the taxpaying ability of local school districts, (3) makes allowance in its apportionment formula for the necessary variations in costs per unit of educational need.

According to the Annual Report for 1971-72, from the Oklahoma State Department of Education (26):

State support should, to assure equal educational opportunity, provide for as large a measure of equalization as possible among districts. The taxing power of the state should be utilized to raise the level of educational opportunity in the financially weakest districts of the state. The Legislature recognizes that it would be unfair to the taxpaying citizens of the state to base a system of state financial aid to schools upon the amounts of local ad valorem taxes collected for education as this act does without equalizing ad valorem assessments throughout the state. It is the intention of the Legislature to equalize ad valorem assessments so that every parcel and item of taxable property in the state will be assessed at the same percentage of its fair cash value.

#### State Aid

In the early days of school finance, Ellwood P. Cubberly (11)

wrote:

The first important step in the provision of educational advantages for the children of a state has been taken when the people of that state come to recognize a broad and general responsibility for the education of all the children of the state, rather than for portions of them here and there. This recognition of responsibility is evidenced by the establishment of large-area taxing units and a wide pooling of maintenance costs. These mark attempts to equalize, in some important degree, the burdens of support for what is conceived to be for the common good of all.

The basic pattern of state aid for school finance was established by Strayer and Haig (11), when they presented the following model:

- (1) Compute the cost of a satisfactory minimum educational offering in each district of the state.
- (2) Compute the yield in the district of a uniform state mandated local tax levy on the equalized valuation of property, and
- (3) Provide the difference between the cost of the minimum program and the yield of the required minimum tax levy from state funds.



They also stated:

(1) A local school tax in support of the satisfactory minimum offering would be levied in each district at a rate which would provide the necessary funds for that purpose in the richest district. (2) This richest district then might raise all of its school money by means of the local tax, assuming that a satisfactory tax, capable of being locally administered, could be devised. (3) Every other district could be permitted to levy a local tax at the same rate and apply the proceeds toward the costs of schools, but (4) Since the rate is uniform, this tax would be sufficient to meet the costs only in the richest district, and the deficiencies would be made up by state subventions.

Paul R. Mort (17), developed the basic techniques for applying the Strayer-Haig model, now commonly called the Foundation Program.

#### Foundation Aid

In recent years, the "Foundation Aid" has come to mean the basic fundamental financial support which is provided for the education of each child without regard to the particular source of support, whether state or local. Schools may tax themselves to go beyond this floor level in order to provide an educational program richer than that envisaged in the foundation program, but no child is denied the essentials defined in the foundation level of educational opportunity.

The following guidelines have been offered for state school support (1):

(1) A foundation program should be defined and should be expressed in dollar terms. (2) The state and local school district should share in securing the funds to fulfill the foundation program. (3) The ability of a local school district to contribute to the dollar amount required in the foundation formula must be determined, and there must be a mandatory local effort. (4) The state must provide at least the difference between the amount raised by the mandatory local tax effort and the total dollar amount required for the foundation program for the school district.

- (5) Local school districts should be encouraged to tax themselves beyond the mandatory local effort required in the foundation program in order to provide educational opportunities beyond the foundation program. (6) The state plan of financing schools should encourage local responsibility for school administration and should avoid specific controls enforced through the finance plan. (7) There should be periodic evaluation and modification of the state finance plan in the light of experience and in response to emerging educational needs.

The foundation program is generally accepted by most states as the most suitable method of state support to local school districts. The foundation program approach in determining the pattern of state school finance permits a variety of procedures of state-local partnership supporting schools. Common among the possibilities, are the assurance through the use of objective measures, of a basic educational opportunity for all children and youth; the pooling of financial support of each level in a way that primarily equalizes local burdens; and the allowance of a differentiated local extension of support beyond the basic program on exclusively local resources.

#### Foundation Aid in Oklahoma

Oklahoma's Foundation Program for 1970-71 was based upon the total state aid received in 1963-64 school year. It stated, according to the Oklahoma School Law of 1970 (27):

Recognizing the state's responsibility to guarantee a realistic foundation program for every local school district in accordance with its relative ability to support such program, the shared support in 1963-64 is hereby declared to be a minimum level of state support and as such the state's share shall henceforth be designated and known as the foundation program aid determined as follows;

(a) The amount of money for which a school district may qualify shall be determined by dividing the total state aid received by such district in 1963-64 by the total legal average daily attendance in such district for the same year. This quotient shall be calculated to the

nearest dollar amount per child and such amount shall become the state's guaranteed level of support per child in such district. The total foundation program aid due a district shall be its state guaranteed level of support multiplied by the legal average daily attendance for the previous year. The term, total state aid, as used above shall include equalization aid, basic aid, operational aid, special education aid paid from the general state aid appropriation, vocational reimbursed programs financed in the minimum program, and shall not include state paid transfer fees.

At the same time, the foundation program included provisions for increases in average daily attendance. Also, the foundation program aid shall not exceed three hundred dollars per child for any school district. The state aid program for 1971-72 consisted of two parts, the foundation program and the incentive aid. The foundation program was as follows, according to Oklahoma School Laws (27):

(a) District elementary average daily attendance for the next preceding year multiplied by the base foundation support level. For 1971-72 school year the base foundation support level shall be \$260.00. (b) District secondary average daily attendance for the next preceding year multiplied by the base foundation support level times one and two-tenths, which means for 1971-72 school year \$312.00

The figure for elementary, according to Cecil Folks, Director of Finance, was arrived at arbitrarily by the finance division, taking into consideration the total state average daily attendance and the total money on hand and arriving at a figure that the state could support. The figure for secondary is a weighted figure, using the reasoning that some secondary programs are more expensive than most elementary programs.

The sum of a and b shall be the minimum program.

There are three types of flat grants included in the foundation program, as listed below, according to "School Laws of Oklahoma" (27):

(1) Special education - The sum of \$4,000 will be provided for special education class that was in operation in the school year 1968-69. \$4,500 will be provided for each class

in operation in 1970-71 and \$5,000 will be provided for each special education class started in 1971-72 and thereafter.

(2) Vocational education - The state will provide \$2,500 for each vocational education teacher in each local school. Provided, that for each month employment above regular teacher, their salary shall be calculated on the basis of one-tenth of the base salary as prescribed by the school district for a teacher of like qualifications, for the two summer months.

(3) Transportation - A sum based upon the average daily haul times a density figure shall be paid to each school district. This sum of money varies from \$30.00 to \$152.00 per capita allowance for varying degrees of density.

Foundation program income consists of the following sources of money: (1) The net assessed valuation of the school district during the next preceding year multiplied by fifteen mills being the mandatory amount of millage every school district must vote. (2) Seventy-five percent of the amount received by the school district from the proceeds of the county levy during the second preceding fiscal year, as levied under Section 9b, Article 10, Oklahoma Constitution. (3) Auto license and farm truck tax, actually collected during the second preceding year computed on a per capita average daily attendance. (4) Gross production tax, state apportionment and R.E.A. tax, actually collected during the second preceding fiscal year calculated on a per capita basis (27).

The foundation aid shall be determined by subtracting the amount of the foundation program income from the cost of the minimum program and adding to this difference the three types of flat grants mentioned above.

#### Incentive Aid

Prevailing opinion among writers and researchers in the field of educational finance is that the foundation program should be

comprehensive (19) (5). Some states have sought to stimulate certain types of programs by providing special aid, or incentive aids, to those school district which agree to undertake the programs specified. There are several objections to state programs which incorporate a substantial number of special aids. Once the value of a program has been established, it should be made available to all children by being incorporated in the foundation program. According to the National Education Association (6):

When used excessively, it is possible for special aids to have a restrictive effect upon local budgets and adaptability. Since such special aids substitute central direction for local initiative, ability, and school quality.

Oklahoma uses incentive aid as a supplement to the foundation program for public schools. In 1970-71, the incentive aid program for the public schools in Oklahoma, according to "School Laws for 1970" (27), was:

As an incentive to the local school districts to provide local support for enriched educational opportunities for children over and above the foundation level of support, there shall be apportioned to each school district in this state sums of money to be known as incentive aid, which are in addition to the foundation program aid, determined as follows; (a) To all school districts an amount of money equal to ninety-two dollars multiplied by the legal average daily attendance of the previous year of such district, provided the school district levies a levy of five mills.

Oklahoma's incentive aid program for 1971-72 was as follows, according to "School Laws for 1972" (27):

The districts incentive aid will be calculated as follows; (1) Divide the district valuation by the district average daily attendance, then divide this quotient by \$6,144, this will give the district wealth ratio. (2) Multiply the district wealth ratio by .585 (local support factor), this will give the district's local support ratio. (3) Subtract the local support ratio from 1.000 to determine the district's state support ratio. For the school

year 1971-72 the district's state support ratio shall be a minimum of .415 and maximum of .53. (4) Multiply the district's state support ratio by the percentage matching support level per mill. (5) Multiply the product of step four by the number of mills levied for general fund purposes above the fifteen mills required to support the foundation program, not including the county four mill levy and not exceeding 20 mills. (6) Multiply the product obtained in step 5 by the district's legal average daily attendance for the preceding year. This will be the district's incentive aid.

The total state aid will be the sum of foundation aid and the incentive aid. There is an allocation guarantee, that no school district shall receive less state aid per average daily attendance under the new program than under the old program. Provided for the school year 1972-1973 and thereafter, districts must levey the maximum general fund mills, in order to receive this guarantee.

## CHAPTER III

### DESIGN OF THE STUDY

#### Sampling Procedure

The population includes all of the 457 public independent school districts in the State of Oklahoma. A sample size of 114, which is one-fourth of the total population, was used for this study. The reasons for using 114 school districts in the sample are, according to Wert (30): "(1) Large samples give the principles of randomization room to work, and (2) A sample size larger than the one selected would not tend to increase the power of the selected test."

According to the finance division of the State Department of Education, school districts are categorized as either large or small, using 1,500 in average daily attendance as the dividing point. This division places 57 school districts in the large-school category and 400 school districts in the small-school category. Since the sample size chosen for this study is one-fourth of the population, there were 14 districts in the large-school group and 100 school districts in the small-school group. A table of random numbers was used to select samples of 14 large districts and 100 small districts.

Also, according to the finance division (26), "the average assessed valuation per average daily attendance is \$6,144 for the districts in Oklahoma." There are 260 school districts with assessed valuations per

average daily attendance below \$6,144 and 197 school districts with assessed valuations per average daily attendance above \$6,144. Using this information for the purpose of this study, those districts having assessed valuation below \$6,144 will be "poor" districts and those with assessed valuation above \$6,144 will be "rich" districts. Using a sample size of one-fourth of the population, places 49 school districts in the rich group and 65 districts in the poor group. Using a table of random numbers, these 49 districts and 65 districts, were drawn from the total populations of 197 and 260 respectively.

Four sub-groups were used, small-rich districts, small-poor districts, large-poor districts, and large-rich districts. In the small-rich and small-poor groups, the same size sample (one-fourth of the population) was used as previously, placing 46 districts in the small-rich group and 54 districts in the small-poor group. In the large-poor and the large-rich groups, the entire population was used, since there are only 57 large districts in the State of Oklahoma. This grouping places 43 districts in the large-poor group and 13 districts in the large-rich group, one district not included since it changed groups during the two years under consideration.

#### Method and Procedure

All data were gathered from the records of the Finance Division of the State Department of Education of Oklahoma for 1970-71 and 1971-72. This method was chosen because the finance division has in their files and at their command all of the data needed for such a study. Also, data gathered from the local districts would not be as accurate as that from the finance division.



Using the samples for the various groups of school districts, tables were made showing the district name, average daily attendance, assessed valuation per average daily attendance, funds received from incentive aid per average daily attendance, funds received from foundation aid per average daily attendance, and funds received in total state aid per average daily attendance in 1970-71 and 1971-72. The mean score for each item in each group was calculated, as well as the sum and the sum of the squares of each item listed above. This information is shown in Tables XLIX through LXIV listed in the Appendix.

#### Statistical Treatment of Data

Each of the hypotheses under investigation were tested using the parametric  $\underline{t}$  test. The following formula was used:

$$t = \frac{(\bar{X}_1 - \bar{X}_2) - (\mu_1 - \mu_2)}{\sqrt{\left( \frac{X_1^2 + X_2^2}{n_1 + n_2 - 2} \right) \left( \frac{1}{n_1} + \frac{1}{n_2} \right)}}$$

According to Wert (30), "The  $\underline{t}$  test is a very strong test for evaluating the difference between the means of two independent random samples." The most important assumption of the  $\underline{t}$  test is that of two independent random samples. However, according to Edwards (8), there is considerable evidence to indicate that departures from normality are relatively unimportant provided that the item has approximately the same distribution in the two populations from which the two samples were selected.

The third observation of a t test is that, if the sample size is at least 25 or greater, it is a more powerful test. Box (1953) pointed out that the t test is a robust test. A robust test of significance is one that is relatively insensitive to the violations of its mathematical assumptions.

The t test was chosen because of the above facts, research on other tests, and consultation with Dr. Brown, Professor of Statistics at Oklahoma State University.

## CHAPTER IV

### PRESENTATION AND ANALYSIS OF THE DATA

#### Introduction

In this chapter the presentation and analysis of the data will be reported as they relate to each of the hypotheses examined. Adhering to common practice, the writer accepted hypotheses which were supported at the .05 level of significance.

#### Hypothesis One

There is no significant difference between the amount of state aid received per pupil in average daily attendance by small school districts in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.53. With 198 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data relevant to this hypothesis are summarized in Table I.

#### Supplementary Data

Hypothesis One A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a small school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.34. With 198 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the 0.05 level. Therefore, the hypothesis was supported. Data relevant to this hypothesis are summarized in Table II.

TABLE I  
SUMMARY OF DATA FOR HYPOTHESIS ONE

Small School Districts in 1971-72	Small School Districts in 1970-71
$\sum X = 24622$	$\sum Y = 22967$
$\sum X^2 = 6622040$	$\sum Y^2 = 5878737$
$\bar{X} = 246.22$	$\bar{Y} = 229.67$
$n_1 = 100$	$n_2 = 100$
Since $t = 1.53$ is $< t_{.05} = 1.980$ , accept null hypothesis.	

TABLE II  
SUMMARY OF DATA FOR HYPOTHESIS ONE A

Small School Districts in 1971-72	Small School Districts in 1970-71
$\sum X = 14624$	$\sum Y = 13565$
$\sum X^2 = 2581046$	$\sum Y^2 = 2413699$
$\bar{X} = 146.24$	$\bar{Y} = 135.65$
$n_1 = 100$	$n_2 = 100$
Since $t = 1.34$ is $< t_{.05} = 1.980$ , accept null hypothesis.	

Hypothesis One B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 4.62. With 198 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the 0.05 level. Therefore, the hypothesis was not supported. Data relevant to this hypothesis are summarized in Table III.

TABLE III  
SUMMARY OF DATA FOR HYPOTHESIS ONE B

Small School Districts in 1971-72	Small School Districts in 1970-71
$\sum X = 9998$	$\sum Y = 9402$
$\sum X^2 = 1014634$	$\sum Y^2 = 885390$
$\bar{X} = 99.98$	$\bar{Y} = 94.02$
$n_1 = 100$	$n_2 = 100$
Since $t = 4.62$ is $> t_{.05} = 1.980$ , reject null hypothesis.	

#### Hypothesis Two

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.44. With 26 degrees of freedom, a  $t$  value of 2.056 was needed for significance at the .05

level. Therefore, the hypothesis was supported. Data used in this hypothesis are summarized in Table IV.

TABLE IV  
SUMMARY OF DATA FOR HYPOTHESIS TWO

Large School Districts in 1971-72	Large School Districts in 1970-71
$\sum X = 3342$	$\sum Y = 2838$
$\sum X^2 = 856184$	$\sum Y^2 = 612934$
$\bar{X} = 238.71$	$\bar{Y} = 202.71$
$n_1 = 14$	$n_2 = 14$
Since $t = 1.44$ is $< t_{.05} = 2.056$ , accept null hypothesis	

#### Supplementary Data

Hypothesis Two A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.27. With 26 degrees of freedom, a  $t$  value for the analysis was 1.27. With 26 degrees of freedom, a  $t$  value of 2.056 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in this hypothesis are summarized in Table V.

Hypothesis Two B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71.

TABLE V  
SUMMARY OF DATA FOR HYPOTHESIS TWO A

Large School Districts in 1971-72	Large School Districts in 1970-71
$\sum X = 1914$	$\sum Y = 1523$
$\sum X^2 = 305800$	$\sum Y^2 = 202265$
$\bar{X} = 136.71$	$\bar{Y} = 108.79$
$n_1 = 14$	$n_2 = 14$
Since $t$ is 1.27 is $<$ $t_{.05} = 2.056$ , accept null hypothesis.	

The calculated  $t$  value for the analysis was 2.77. With 26 degrees of freedom, a  $t$  value of 2.056 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in this hypothesis are summarized in Table VI.

TABLE VI  
SUMMARY OF DATA FOR HYPOTHESIS TWO B

Large School Districts in 1971-72	Large School Districts in 1970-71
$\sum X = 1428$	$\sum Y = 1315$
$\sum X^2 = 147066$	$\sum Y^2 = 123653$
$\bar{X} = 102.00$	$\bar{Y} = 93.93$
$n_1 = 14$	$n_2 = 14$
Since $t = 2.77$ is $>$ $t_{.05} = 2.056$ , reject null hypothesis.	

## Hypothesis Three

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.91. With 129 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table VII.

TABLE VII  
SUMMARY OF DATA FOR HYPOTHESIS THREE

Poor School Districts in 1971-72	Poor School Districts in 1970-71
$\sum X = 18977$	$\sum Y = 17609$
$\sum X^2 = 5747911$	$\sum Y^2 = 5065447$
$\bar{X} = 291.95$	$\bar{Y} = 270.91$
$n_1 = 65$	$n_2 = 65$
Since $t = 1.91$ is $< t_{.05} = 1.980$ , accept null hypothesis.	

Supplementary Data

Hypothesis Three A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.



The calculated  $t$  value for the analysis was .60. With 128 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing the hypothesis are summarized in Table VIII.

TABLE VIII  
SUMMARY OF DATA FOR HYPOTHESIS THREE A

Poor School Districts in 1971-72	Poor School Districts in 1970-71
$\sum X = 11850$	$\sum Y = 11440$
$\sum X^2 = 2339750$	$\sum Y^2 = 2291248$
$\bar{X} = 182.31$	$\bar{Y} = 176.00$
$n_1 = 65$	$n_2 = 65$
Since $t = .60$ is $< t_{.05} = 1.980$ , accept null hypothesis.	

Hypothesis Three B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 4.86. With 128 degrees of freedom, a  $t$  value of 1.980 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing the hypothesis are summarized in Table IX.

TABLE IX  
SUMMARY OF DATA FOR HYPOTHESIS THREE B

Poor School Districts in 1971-72	Poor School Districts in 1970-71
$\sum X = 7127$	$\sum Y = 6169$
$\sum X^2 = 818463$	$\sum Y^2 = 586711$
$\bar{X} = 109.65$	$\bar{Y} = 94.91$
$n_1 = 65$	$n_2 = 65$
Since $t = 4.86$ is $> t_{.05} = 1.980$ , reject null hypothesis.	

#### Hypothesis Four

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.00. With 96 degrees of freedom, a  $t$  value of 1.988 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table X.

#### Supplementary Data

Hypothesis Four A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 1.77. With 96 degrees of freedom, a  $t$  value of 1.988 was needed for significance at the .05

Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XI.

TABLE X  
SUMMARY FOR HYPOTHESIS FOUR

Rich School Districts in 1971-72	Rich School Districts in 1970-71
$\sum x = 8137$	$\sum Y = 7738$
$\sum x^2 = 1418191$	$\sum Y^2 = 1309552$
$\bar{X} = 166.06$	$\bar{Y} = 157.92$
$n_1 = 49$	$n_2 = 49$
Since $t = 1.00$ is $<$ $t_{.05} = 1.988$ , accept null hypothesis.	

TABLE XI  
SUMMARY OF DATA FOR HYPOTHESIS FOUR A

Rich School Districts in 1971-72	Rich School Districts in 1970-71
$\sum x = 3889$	$\sum Y = 3203$
$\sum x^2 = 368219$	$\sum Y^2 = 296697$
$\bar{X} = 79.37$	$\bar{Y} = 65.37$
$n_1 = 49$	$n_2 = 49$
Since $t = 1.77$ is $<$ $t_{.05} = 1.988$ , accept null hypothesis.	

Hypothesis Four B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was 4.51. With 96 degrees of freedom, a  $\underline{t}$  value of 1.988 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data relevant to this hypothesis are summarized in Table XII.

TABLE XII  
SUMMARY OF DATA FOR HYPOTHESIS FOUR B

Rich School Districts in 1971-72	Rich School Districts in 1970-71
$\sum X = 4248$	$\sum Y = 4535$
$\sum X^2 = 372036$	$\sum Y^2 = 419931$
$\bar{X} = 86.69$	$\bar{Y} = 92.55$
$n_1 = 49$	$n_2 = 49$
Since $\underline{t} = 4.51$ is $> t_{.05} = 1.988$ , reject null hypothesis.	

#### Hypothesis Five

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was .48. With 22 degrees of freedom, a  $\underline{t}$  value of 2.074 was needed for significance at the .05

level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XIII.

TABLE XIII  
SUMMARY OF DATA FOR HYPOTHESIS FIVE

Large-Rich School Districts in 1971-72	Large-Rich School Districts in 1970-71
$\sum X = 2158$	$\sum Y = 2071$
$\sum X^2 = 400034$	$\sum Y^2 = 375889$
$\bar{X} = 179.83$	$\bar{Y} = 172.58$
$n_1 = 12$	$n_2 = 12$
Since $t = .48$ is $< t_{.05} = 2.074$ , accept null hypothesis.	

#### Supplementary Data

Hypothesis Five A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was .67. With 22 degrees of freedom, a  $t$  value of 2.074 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data relevant to this hypothesis are summarized in Table XIV.

Hypothesis Five B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

TABLE XIV  
SUMMARY OF DATA FOR HYPOTHESIS FIVE A

Large-Rich School Districts in 1971-72	Large-Rich School Districts in 1970-71
$\sum X = 1096$	$\sum Y = 934$
$\sum X^2 = 112088$	$\sum Y^2 = 89884$
$\bar{X} = 91.33$	$\bar{Y} = 77.83$
$n_1 = 12$	$n_2 = 12$
Since $t = .67$ is $< t_{.05} = 2.074$ , accept null hypothesis.	

The calculated  $t$  value for the analysis was 4.25. With 22 degrees of freedom, a  $t$  value of 2.074 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XV.

TABLE XV  
SUMMARY OF DATA FOR HYPOTHESIS FIVE B

Large-Rich School Districts in 1971-72	Large-Rich School Districts in 1970-71
$\sum X = 1062$	$\sum Y = 1137$
$\sum X^2 = 94028$	$\sum Y^2 = 107975$
$\bar{X} = 88.50$	$\bar{Y} = 94.75$
$n_1 = 12$	$n_2 = 12$
Since $t = 4.25$ is $> t_{.05} = 2.074$ , reject null hypothesis.	

## Hypothesis Six

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was .84. With 90 degrees of freedom, a  $t$  value of 1.990 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XVI.

TABLE XVI  
SUMMARY OF DATA FOR HYPOTHESIS SIX

Small-Rich School Districts in 1971-72	Small-Rich School Districts in 1970-71
$\sum x = 8210$	$\sum y = 7786$
$\sum x^2 = 1558904$	$\sum y^2 = 1476064$
$\bar{x} = 178.48$	$\bar{y} = 169.26$
$n_1 = 46$	$n_2 = 46$
Since $t = .84$ is $< t_{.05} = 1.990$ , accept null hypothesis.	

Supplementary Data

Hypothesis Six A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was 1.35. With 90 degrees of freedom, a  $\underline{t}$  value of 1.990 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XVII.

TABLE XVII  
SUMMARY OF DATA FOR HYPOTHESIS SIX A

Small-Rich School Districts in 1971-72	Small-Rich School Districts in 1970-71
$\sum X = 4182$	$\sum Y = 3514$
$\sum X^2 = 467022$	$\sum Y^2 = 420284$
$\bar{X} = 90.91$	$\bar{Y} = 76.39$
$n_1 = 46$	$n_2 = 46$
Since $\underline{t} = 1.35$ is $<$ $t_{.05} = 1.990$ , accept null hypothesis.	

Hypothesis Six B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was 4.24. With 90 degrees of freedom, a  $\underline{t}$  value of 1.990 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XVIII.



TABLE XVIII  
SUMMARY OF DATA FOR HYPOTHESIS SIX B

Small-Rich School Districts in 1971-72	Small-Rich School Districts in 1970-71
$\sum X = 4028$	$\sum Y = 4272$
$\sum X^2 = 355364$	$\sum Y^2 = 397308$
$\bar{X} = 87.57$	$\bar{Y} = 92.00$
$n_1 = 46$	$n_2 = 46$
Since $\underline{t} = 4.24$ is $> t_{.05} = 1.990$ , reject null hypothesis.	

#### Hypothesis Seven

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was 5.24. With 86 degrees of freedom, a  $\underline{t}$  value of 1.991 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XIX.

#### Supplementary Data

Hypothesis Seven A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

The calculated  $\underline{t}$  value for the analysis was 3.57. With 86 degrees of freedom, a  $\underline{t}$  value of 1.991 was needed for significance at the .05

level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XX.

TABLE XIX  
SUMMARY OF DATA FOR HYPOTHESIS SEVEN

Large-Poor School Districts in 1971-72	Large-Poor School Districts in 1970-71
$\sum X = 11805$	$\sum Y = 9868$
$\sum X^2 = 3232503$	$\sum Y^2 = 2281544$
$\bar{X} = 268.30$	$\bar{Y} = 224.27$
$n_1 = 44$	$n_2 = 44$
Since $\underline{t} = 5.24$ is $> t_{.05} = 1.991$ , reject null hypothesis.	

TABLE XX  
SUMMARY OF DATA FOR HYPOTHESIS SEVEN A

Large-Poor School Districts in 1971-72	Large-Poor School Districts in 1970-71
$\sum X = 6975$	$\sum Y = 5698$
$\sum X^2 = 1165465$	$\sum Y^2 = 802800$
$\bar{X} = 158.52$	$\bar{Y} = 129.50$
$n_1 = 44$	$n_2 = 44$
Since $\underline{t} = 3.57$ is $> t_{.05} = 1.991$ , reject null hypothesis.	

Hypothesis Seven B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 16.67. With 86 degrees of freedom, a  $t$  value of 1.991 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XXI.

TABLE XXI  
SUMMARY OF DATA FOR HYPOTHESIS SEVEN B

Large-Poor School Districts in 1971-72	Large-Poor School Districts in 1970-71
$\sum X = 4830$	$\sum Y = 4170$
$\sum X^2 = 531250$	$\sum Y^2 = 395688$
$\bar{X} = 109.77$	$\bar{Y} = 94.77$
$n_1 = 44$	$n_2 = 44$
Since $t = 16.67$ is $> t_{.05} = 1.991$ , reject null hypothesis.	

#### Hypothesis Eight

There is no significant difference between the amount of state aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value of 1.645 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XXII.

TABLE XXII  
SUMMARY OF DATA FOR HYPOTHESIS EIGHT

Small-Poor School Districts in 1971-72	Small-Poor School Districts in 1970-71
$\sum X = 15880$	$\sum Y = 15073$
$\sum X^2 = 4755094$	$\sum Y^2 = 4372439$
$\bar{X} = 294.07$	$\bar{Y} = 279.12$
$n_1 = 54$	$n_2 = 54$
Since $t = 1.60$ is $< t_{.05} = 1.985$ , accept null hypothesis.	

#### Supplementary Data

Hypothesis Eight A. There is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was .30. With 106 degrees of freedom, a  $t$  value of 1.645 was needed for significance at the .05 level. Therefore, the hypothesis was supported. Data used in testing this hypothesis are summarized in Table XXIII.

Hypothesis Eight B. There is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

The calculated  $t$  value for the analysis was 10.04. With 106 degrees of freedom, a  $t$  value of 1.645 was needed for significance at the .05 level. Therefore, the hypothesis was not supported. Data used in testing this hypothesis are summarized in Table XXIV.

TABLE XXIII  
SUMMARY OF DATA FOR HYPOTHESIS EIGHT A

Small-Poor School Districts in 1971-72	Small-Poor School Districts in 1970-71
$\sum X = 10070$	$\sum Y = 9921$
$\sum X^2 = 1968790$	$\sum Y^2 = 1974631$
$\bar{X} = 186.48$	$\bar{Y} = 183.72$
$n_1 = 54$	$n_2 = 54$
Since $t = .30$ is $< t_{.05} = 1.985$ , accept null hypothesis.	

TABLE XXIV  
SUMMARY OF DATA FOR HYPOTHESIS B

Small-Poor School Districts in 1971-72	Small-Poor School Districts in 1970-71
$\sum X = 5810$	$\sum Y = 5143$
$\sum X^2 = 628456$	$\sum Y^2 = 490837$
$\bar{X} = 107.59$	$\bar{Y} = 95.24$
$n_1 = 54$	$n_2 = 54$
Since $t = 10.04$ is $> t_{.05} = 1.985$ , reject null hypothesis.	

#### Comparison of State Aid

If the twenty million in new money that was available in 1971-72 had been divided equally between all of the state's school districts, on an average daily attendance figure, there would have been approximately

thirty-five dollars per student in average daily attendance available to each school district. However, as it was used in the new formula for 1971-72, each school district received an average increase ranging from \$7.25 to \$44.03.

The above facts reveal that only large school districts and large-poor school districts profited by the new formula. This same conclusion can be seen from an analysis of the hypothesis, which shows that large-poor school districts did receive a significant increase in aid in 1971-72.

#### Supplemental Information

The writer was interested in studying several questions about the relationship between the amount of state aid received per pupil in average daily attendance by the different groups of schools within each of the two years under consideration. Also, each part of the formula, foundation aid and incentive aid, was studied in respect to these questions. The questions were as follows:

- (1) Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by large school districts and that received by small school districts in either of the two years under consideration?
- (2) Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by poor school districts and that received by rich school districts in either of the two years under consideration?
- (3) Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily

attendance by small-rich school districts and that received by large-rich school districts in the two years of 1970-71 and 1971-72?

(4) Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by small-poor school districts and that received by large-poor school districts in 1970-71 or 1971-72?

Data relevant to these four questions is summarized in Tables XXV through XLVIII.

TABLE XXV

SUMMARY OF DATA OF FOUNDATION AID RECEIVED  
PER AVERAGE DAILY ATTENDANCE IN 1970-  
1971 BY LARGE SCHOOL DISTRICTS AND  
SMALL SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum X = 1523$	$\sum Y = 13565$
$\sum X^2 = 202265$	$\sum Y^2 = 2413699$
$\bar{X} = 108.79$	$\bar{Y} = 135.65$
$n_1 = 14$	$n_2 = 100$
Since $t = 1.28 < t_{.05} = 1.987$ , accept hypothesis.	

In comparing foundation aid per average daily attendance, by large school districts and small districts, the calculated  $t$  was 1.28. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in foundation aid received per average daily attendance by

large school districts and small school districts in 1970-71. Data relevant to this question are summarized in Table XXV.

In comparing foundation aid per average daily attendance, by large school districts and small districts, the calculated  $t$  value was .50. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in foundation aid received per average daily attendance by large school districts and small school districts in 1971-72. Data relevant to this question are summarized in Table XXVI.

TABLE XXVI

SUMMARY OF DATA OF FOUNDATION AID RECEIVED  
PER AVERAGE DAILY ATTENDANCE IN 1971-  
1972 BY LARGE SCHOOL DISTRICTS AND  
SMALL SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum X = 1914$	$\sum Y = 14624$
$\sum X^2 = 305800$	$\sum Y^2 = 2581046$
$\bar{X} = 136.71$	$\bar{Y} = 146.24$
$n_1 = 14$	$n_2 = 100$
Since $t = .50 < t_{.05} = 1.987$ , accept hypothesis.	

In comparing incentive aid per average daily attendance, by large school districts and small districts, the calculated  $t$  value was .08. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was no significant



difference in incentive aid received per average daily attendance by large school districts and small school districts in 1970-71. Data relevant to this question are summarized in Table XXVII.

TABLE XXVII  
SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE SCHOOL DISTRICTS AND SMALL  
SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum X = 1315$	$\sum Y = 9402$
$\sum X^2 = 123653$	$\sum Y^2 = 885390$
$\bar{X} = 93.93$	$\bar{Y} = 94.02$
$n_1 = 14$	$n_2 = 100$
Since $t = .08 < t_{.05} = 1.987$ , accept hypothesis.	

In comparing incentive aid per average daily attendance, by large school districts and small districts, the calculated  $t$  value was .58. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in incentive aid received per average daily attendance by large school districts and small school districts in 1971-72. Data relevant to this question are summarized in Table XXVIII.

In comparing total state aid per average daily attendance, by large school districts and small districts, the calculated  $t$  value was 1.25. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for

significance at the .05 level. Therefore, it was found there was no significant difference in total state aid received per average daily attendance by large school districts and small school districts in 1970-71. Data relevant to this question are summarized in Table XXIX.

TABLE XXVIII

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE SCHOOL DISTRICTS AND SMALL  
SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum x = 1428$	$\sum y = 9998$
$\sum x^2 = 147066$	$\sum y^2 = 1014634$
$\bar{x} = 102.00$	$\bar{y} = 99.98$
$n_1 = 14$	$n_2 = 100$
Since $t = .58 < t_{.05} = 1.987$ , accept hypothesis.	

TABLE XXIX

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE SCHOOL DISTRICTS AND SMALL  
SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum x = 2838$	$\sum y = 22967$
$\sum x^2 = 612934$	$\sum y^2 = 5878737$
$\bar{x} = 202.71$	$\bar{y} = 229.67$
$n_1 = 14$	$n_2 = 100$
Since $t = 1.25 < t_{.05} = 1.987$ , accept hypothesis.	

In comparing total state aid per average daily attendance, by large school districts and small districts, the calculated  $t$  value was .35. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in total state aid received per average daily attendance by large school districts and small school districts in 1971-72. Data relevant to this question are summarized in Table XXX.

TABLE XXX

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE SCHOOL DISTRICTS AND SMALL  
SCHOOL DISTRICTS

Large School Districts	Small School Districts
$\sum x = 3342$	$\sum Y = 24622$
$\sum x^2 = 856184$	$\sum Y^2 = 6622040$
$\bar{X} = 238.71$	$\bar{Y} = 246.22$
$n_1 = 14$	$n_2 = 100$
Since $t = .35 < t_{.05} = 1.987$ , accept hypothesis.	

In comparing foundation aid per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 10.24. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in foundation aid received per average daily attendance by rich

school districts and poor school districts in 1970-71. Data relevant to this question are summarized in Table XXXI.

TABLE XXXI  
SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum X = 3203$	$\sum Y = 11440$
$\sum X^2 = 296697$	$\sum Y^2 = 2291248$
$\bar{X} = 65.37$	$\bar{Y} = 176.00$
$n_1 = 49$	$n_2 = 65$
Since $t = 10.24 > t_{.05} = 1.987$ , reject hypothesis.	

In comparing foundation aid per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 11.78. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in foundation aid received per average daily attendance by rich school districts and poor school districts in 1971-72. Data relevant to this question are summarized in Table XXXII.

In comparing incentive aid per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 3.47. With 112 degrees of freedom a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference

in incentive aid received per average daily attendance by rich school districts and poor school districts in 1970-71. Data relevant to this question are summarized in Table XXXIII.

TABLE XXXII

SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum X = 3889$	$\sum Y = 11850$
$\sum X^2 = 368219$	$\sum Y^2 = 2339750$
$\bar{X} = 79.37$	$\bar{Y} = 182.31$
$n_1 = 49$	$n_2 = 65$
Since $t = 11.78 > t_{.05} = 1.987$ , reject hypothesis	

TABLE XXXIII

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum X = 4535$	$\sum Y = 6169$
$\sum X^2 = 419931$	$\sum Y^2 = 586711$
$\bar{X} = 92.55$	$\bar{Y} = 94.91$
$n_1 = 49$	$n_2 = 65$
Since $t = 3.47 > t_{.05} = 1.987$ , reject hypothesis.	

In comparing incentive aid per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 6.36. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in incentive aid received per average daily attendance by rich school districts and poor school districts in 1971-72. Data relevant to this question are summarized in Table XXXIV.

TABLE XXXIV

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum X = 4248$	$\sum Y = 7127$
$\sum X^2 = 372036$	$\sum Y^2 = 818463$
$\bar{X} = 86.69$	$\bar{Y} = 109.65$
$n_1 = 49$	$n_2 = 65$
Since $t = 6.36 > t_{.05} = 1.987$ , reject hypothesis.	

In comparing total state aid per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 10.22. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in total state aid received per average daily attendance by

rich school districts and poor school districts in 1970-71. Data relevant to this question are summarized in Table XXXV.

TABLE XXXV  
SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum x = 7738$	$\sum y = 17609$
$\sum x^2 = 1309552$	$\sum y^2 = 5065447$
$\bar{x} = 157.92$	$\bar{y} = 270.91$
$n_1 = 49$	$n_2 = 65$
Since $t = 10.22 > t_{.05} = 1.987$ , reject hypothesis.	

In comparing total state aid received per average daily attendance, by poor districts and rich districts, the calculated  $t$  value was 13.45. With 112 degrees of freedom, a  $t$  value of 1.987 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in total state aid received per average daily attendance by rich school districts and poor school districts in 1971-72. Data relevant to this question are summarized in Table XXXVI.

In comparing foundation aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $t$  value was .08. With 56 degrees of freedom, a  $t$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found

there was no significant difference in foundation aid received per average daily attendance by large-rich school districts and small-rich school districts in 1970-71. Data relevant to this question are summarized in Table XXXVII.

TABLE XXXVI

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
RICH SCHOOL DISTRICTS AND POOR  
SCHOOL DISTRICTS

Rich School Districts	Poor School Districts
$\sum X = 8137$	$\sum Y = 18977$
$\sum X^2 = 1418191$	$\sum Y^2 = 5747911$
$\bar{X} = 166.06$	$\bar{Y} = 291.95$
$n_1 = 49$	$n_2 = 65$
Since $t = 13.45 > t_{.05} = 1.987$ , reject hypothesis.	

TABLE XXXVII

SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum X = 934$	$\sum Y = 3514$
$\sum X^2 = 89884$	$\sum Y^2 = 420284$
$\bar{X} = 77.83$	$\bar{Y} = 76.39$
$n_1 = 12$	$n_2 = 46$
Since $t = .08 < t_{.05} = 2.004$ , accept hypothesis.	



In comparing foundation aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $\underline{t}$  value was .03. With 56 degrees of freedom, a  $\underline{t}$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in foundation aid received per average daily attendance by large-rich school districts and small-rich school districts in 1971-72. Data relevant to this question are summarized in Table XXXVIII.

TABLE XXXVIII

SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum X = 1096$	$\sum Y = 4182$
$\sum X^2 = 112088$	$\sum Y^2 = 467022$
$\bar{X} = 91.33$	$\bar{Y} = 90.91$
$n_1 = 12$	$n_2 = 46$
Since $\underline{t} = .03 < t_{.05} = 2.004$ , accept hypothesis.	

In comparing incentive aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $\underline{t}$  value was 1.52. With 56 degrees of freedom, a  $\underline{t}$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in incentive aid received per

average daily attendance by large-rich school districts and small-rich school districts in 1970-71. Data relevant to this question are summarized in Table XXXIX.

TABLE XXXIX

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum X = 1137$	$\sum Y = 4272$
$\sum X^2 = 107975$	$\sum Y^2 = 397308$
$\bar{X} = 94.75$	$\bar{Y} = 92.87$
$n_1 = 12$	$n_2 = 46$
Since $t = 1.52 < t_{.05} = 2.004$ , accept hypothesis.	

In comparing incentive aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $t$  value was .41. With 56 degrees of freedom, a  $t$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in incentive aid received per average daily attendance by large-rich school districts and small-rich school districts in 1971-72. Data relevant to this question are summarized in Table XL.

In comparing total state aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $t$

value was .17. With 56 degrees of freedom, a  $t$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in total state aid received per average daily attendance by large-rich school districts and small-rich school districts in 1970-71. Data relevant to this question are summarized in Table XLI.

TABLE XL  
SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum X = 1062$	$\sum Y = 4028$
$\sum X^2 = 94028$	$\sum Y^2 = 355364$
$\bar{X} = 88.50$	$\bar{Y} = 87.57$
$n_1 = 12$	$n_2 = 46$
Since $t = .14 < t_{.05} = 2.004$ , accept hypothesis.	

In comparing total state aid received per average daily attendance, by large-rich districts and small-rich districts, the calculated  $t$  value was .10. With 56 degrees of freedom, a  $t$  value of 2.004 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in total state aid received per average daily attendance by large-rich school districts and small-rich school districts in 1971-72. Data relevant to this question are summarized in Table XLII.

TABLE XLI

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum x = 2071$	$\sum y = 7786$
$\sum x^2 = 375889$	$\sum y^2 = 1476064$
$\bar{x} = 172.58$	$\bar{y} = 169.26$
$n_1 = 12$	$n_2 = 46$
Since $t = .17 < t_{.05} = 2.004$ , accept hypothesis.	

TABLE XLII

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE-RICH SCHOOL DISTRICTS AND  
SMALL-RICH SCHOOL DISTRICTS

Large-Rich School Districts	Small-Rich School Districts
$\sum x = 2158$	$\sum y = 8210$
$\sum x^2 = 400034$	$\sum y^2 = 1558904$
$\bar{x} = 179.83$	$\bar{y} = 178.48$
$n_1 = 12$	$n_2 = 46$
Since $t = .10 < t_{.05} = 2.004$ , accept hypothesis.	

In comparing foundation aid received per average daily attendance, by large-poor districts and small-poor districts, the calculated  $t$

value was 5.62. With 96 degrees of freedom, a  $t$  value of 1.988 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in foundation aid received per average daily attendance by large-poor school districts and small-poor school districts in 1970-71. Data relevant to this question are summarized in Table XLIII.

TABLE XLIII

SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-POOR SCHOOL DISTRICTS AND  
SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum X = 5698$	$\sum Y = 9921$
$\sum X^2 = 802800$	$\sum Y^2 = 1974631$
$\bar{X} = 129.50$	$\bar{Y} = 183.72$
$n_1 = 44$	$n_2 = 54$
Since $t = 5.62 > t_{.05} = 1.988$ , reject hypothesis.	

In comparing foundation aid received per average daily attendance, by large-poor districts and small-poor districts, the calculated  $t$  value of 1.988 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in foundation aid received per average daily attendance by large-poor school districts and small-poor school districts in 1971-72. Data relevant to this question are summarized in Table XLIV.

TABLE XLIV

SUMMARY OF DATA OF FOUNDATION AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE-POOR SCHOOL DISTRICTS AND  
SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum X = 6975$	$\sum Y = 10070$
$\sum X^2 = 1165465$	$\sum Y^2 = 1968790$
$\bar{X} = 158.52$	$\bar{Y} = 186.48$
$n_1 = 44$	$n_2 = 54$
Since $\underline{t} = 3.52 > t_{.05} = 1.988$ , reject hypothesis.	

In comparing incentive aid received per average daily attendance, by large-poor districts and small-poor districts, the calculated  $\underline{t}$  value was .59. With 96 degrees of freedom, a  $\underline{t}$  value of 1.988 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in incentive aid received per average daily attendance by large-poor school districts and small-poor school districts in 1970-71. Data relevant to this question are summarized in Table XLV.

In comparing incentive aid received per average daily attendance, by large-poor districts and small-poor districts, the calculated  $\underline{t}$  value was 1.58. With 96 degrees of freedom, a  $\underline{t}$  value of 1.988 was needed for significance at the .05 level. Therefore, it was found there was no significant difference in incentive aid received per average daily attendance by large-poor school districts and small-poor districts in 1971-72. Data relevant to this question are summarized in Table XLVI.

TABLE XLV

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-POOR SCHOOL DISTRICTS AND  
SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum X = 4170$	$\sum Y = 5143$
$\sum X^2 = 395688$	$\sum Y^2 = 490837$
$\bar{X} = 94.77$	$\bar{Y} = 95.24$
$n_1 = 44$	$n_2 = 54$
Since $t = .59 < t_{.05} = 1.988$ , accept hypothesis.	

TABLE XLVI

SUMMARY OF DATA OF INCENTIVE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
LARGE-POOR SCHOOL DISTRICTS AND  
SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum X = 4830$	$\sum Y = 5810$
$\sum X^2 = 531250$	$\sum Y^2 = 628456$
$\bar{X} = 109.77$	$\bar{Y} = 107.59$
$n_1 = 44$	$n_2 = 54$
Since $t = 1.58 < t_{.05} = 1.988$ , accept hypothesis.	

In comparing total state aid received per daily attendance, by large-poor districts and small-poor districts, the calculated  $t$  value was 5.47. With 96 degrees of freedom, a  $t$  value of 1.988 was needed

for significance at the .05 level. Therefore, it was found there was a significant difference in total state aid received per average daily attendance by large-poor school districts and small-poor school districts in 1970-71. Data relevant to this question are summarized in Table XLVII.

TABLE XLVII

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
AVERAGE DAILY ATTENDANCE IN 1970-1971 BY  
LARGE-POOR SCHOOL DISTRICTS AND  
SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum x = 9868$	$\sum x = 15073$
$\sum x^2 = 2281544$	$\sum y^2 = 4372439$
$\bar{x} = 224.27$	$\bar{y} = 279.12$
$n_1 = 44$	$n_2 = 54$
Since $t = 5.47 > t_{.05} = 1.988$ , reject hypothesis.	

In comparing total state aid received per average daily attendance, by large-poor districts and small-poor districts, the calculated  $t$  value was 3.21. With 96 degrees of freedom, a  $t$  value of 1.988 was needed for significance at the .05 level. Therefore, it was found there was a significant difference in total state aid received per average daily attendance by large-poor school districts and small-poor school districts in 1971-72. Data relevant to this question are summarized in Table XLVIII.



TABLE XLVIII

SUMMARY OF DATA OF TOTAL STATE AID RECEIVED PER  
 AVERAGE DAILY ATTENDANCE IN 1971-1972 BY  
 LARGE-POOR SCHOOL DISTRICTS AND  
 SMALL-POOR SCHOOL DISTRICTS

Large-Poor School Districts	Small-Poor School Districts
$\sum X = 11805$	$\sum Y = 15880$
$\sum X^2 = 3232503$	$\sum Y^2 = 4760794$
$\bar{X} = 268.30$	$\bar{Y} = 294.07$
$n_1 = 44$	$n_2 = 54$
Since $t = 3.21 > t_{.05} = 1.988$ , reject hypothesis.	

## CHAPTER V

### SUMMARY

The purpose of this study was to examine and analyze the Oklahoma State Aid Program to Public Education for 1971-72 in relation to the State Aid Program for 1970-71. The basic question that was considered was as follows: Did the finance program for 1971-72 provide significant increase in state aid to the public schools of Oklahoma over that received in 1970-71?

In addition to testing hypotheses related to the basic question of this research, separate parts of the finance formula (Foundation Aid and Incentive Aid) were considered for any significant difference between the two years.

### Findings

#### Hypothesis One

1. Hypothesis one stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a small school district in 1971-72 and that received in 1970-71. This hypothesis was supported.
2. Also, sub-hypothesis one A was supported which stated there is no significant difference between the foundation aid received per pupil in average daily attendance by a small school district in 1971-72 and that received in 1970-71.

3. But, sub-hypothesis one B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small school district in 1971-72 and that received in 1970-71.

#### Hypothesis Two

1. Hypothesis two stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis two A was supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71.

3. But, sub-hypothesis two B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large school district in 1971-72 and that received in 1970-71.

#### Hypothesis Three

1. Hypothesis three stated that there is no significant difference between the amount of state aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis three A was supported, which stated there is no significant difference between the amount of foundation aid received

per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

3. But, sub-hypothesis three B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a poor school district in 1971-72 and that received in 1970-71.

#### Hypothesis Four

1. Hypothesis four stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis four A was supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

3. However, sub-hypothesis four B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a rich school district in 1971-72 and that received in 1970-71.

#### Hypothesis Five

1. Hypothesis five stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis five A was supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

3. However, sub-hypothesis five B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large-rich school district in 1971-72 and that received in 1970-71.

#### Hypothesis Six

1. Hypothesis six stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis six A was supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71.

3. But, sub-hypothesis six B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small-rich school district in 1971-72 and that received in 1970-71.

#### Hypothesis Seven

1. Hypothesis seven stated there is no significant difference between the amount of state aid received per pupil in average daily attendance

by a large-poor school district in 1971-72 and that received in 1970-71. This hypothesis was not supported.

2. Also, sub-hypothesis seven A was not supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

3. Also, sub-hypothesis seven B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a large-poor school district in 1971-72 and that received in 1970-71.

#### Hypothesis Eight

1. Hypothesis eight stated there is no significant difference between the amount of state aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71. This hypothesis was supported.

2. Also, sub-hypothesis eight A was supported, which stated there is no significant difference between the amount of foundation aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

3. However, sub-hypothesis eight B was not supported, which stated there is no significant difference between the amount of incentive aid received per pupil in average daily attendance by a small-poor school district in 1971-72 and that received in 1970-71.

### Supplemental Findings

The writer was interested in the relationship between the amount of state aid received per pupil in average daily attendance by the different groups of schools within each of the two years under consideration. The findings concerning this relationship are given below.

1. Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by large school districts and that received by small school districts in either of the two years under consideration?

An analysis of Tables XXV through XXX, showed there was no significant difference in the amount of state aid received per pupil in average daily attendance by large school districts and small school districts in either of the two years under consideration, by any part of the finance formula.

2. Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by poor school districts and that received by rich school districts in either 1970-71 or 1971-72?

An analysis of Tables XXXI through XXXVI, showed there was a significant difference in the amount of state aid received per pupil in average daily attendance by poor school districts and that received by rich school districts in all parts of the finance formula and in both years under consideration. It further revealed that poor school districts received significantly more than did rich school districts.

3. Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily

attendance by small-rich school districts and that received by large-rich school districts in the two years 1970-71 and 1971-72?

An analysis of Tables XXXVII through XLII, showed there was no significant difference in the amount of state aid received per pupil in average daily attendance by small-rich school districts and large-rich school districts in either of the two years under consideration, or by any part of the finance formula.

4. Was there a significant difference in the amount of foundation aid, incentive aid, or total state aid received per pupil in average daily attendance by small-poor school districts and that received by large-poor school districts in 1970-71 or 1971-72?

An analysis of Tables XLIII through XLVII showed there was a significant difference in the amount of foundation aid and total state aid received per pupil in average daily attendance by large-poor school districts and small-poor school districts in both of the years under consideration.

It was found there was no significant difference in the amount of incentive aid received per average daily attendance by large-poor school districts and small-poor school districts in either of the two years under consideration.

#### Implications

1. In every type of school district, there was a significant difference in the amount of incentive aid received per pupil in average daily attendance in 1971-72 over that received in 1970-71. An analysis of the statistical data showed that the new finance program did provide significantly more incentive aid per average daily attendance for all types of



school districts than they received in 1970-71. It is evident, from this study, that the new finance program is superior to the one for 1970-71 in respect to the incentive aid part of the formula.

However, on making an analysis of the incentive aid program for the years of 1968-69, 1969-70, and 1970-71, which provided for \$52.00, \$72.00, and \$92.00, respectively, in incentive aid per average daily attendance, it can be seen that a continuation of this program of an increase of \$20.00 per average daily attendance, per year, would have provided considerably more incentive aid per average daily attendance. For example, a \$20.00 increase for 1971-72 would have provided \$112.00 per average daily attendance, as compared to an average of \$99.75 which the new finance formula actually provided.

An analysis of the data showed that the new finance program did provide for more equalization of monies than the program for 1970-71 and previous years. That is, the poorer districts received an increase over the previous years, while the richer districts received less. For example, poor districts received an average of \$109.65 per average daily attendance in incentive aid in 1971-72 as compared with \$94.91 per average daily attendance in incentive aid in 1970-71, while rich districts received \$86.69 per average daily attendance in 1971-72, as compared with \$92.55 per average daily attendance in 1970-71.

The incentive aid program for 1971-72 helped the poorer districts, while penalizing the richer districts. Therefore, while some degree of equalization was achieved, it was done so at the expense of the richer districts. It seems a finance program should help the poorer districts, but at the same time not hinder or keep the richer districts from having the kind of finance program they need.

2. The only type of school districts that received significantly more foundation aid per average daily attendance in 1971-72, was the large-poor school districts. Small school districts received, on the average, \$10.59 more in 1971-72, large school districts \$27.92 more, poor school districts only \$6.31 more, rich school districts \$14.00 more, large-rich school districts \$13.50 more, small-rich school districts \$14.52, large-poor school districts \$29.02, while small-poor school districts only received \$2.76.

By examining the data relevant to the foundation aid program, it can readily be seen that the large schools benefited far more from the new finance program than did small school districts.

Also, that small-poor school districts benefited less than any others. The data also showed that poor school districts benefited very little from the new program. This is probably due to the fact that the great majority of those schools classified as poor, were also classified as small by this study.

All of the above statements regarding the foundation aid program led to the conclusion that the foundation aid program needs considerable attention in the planning of future programs.

3. The only type of school district that received significantly more total state aid per average daily attendance in 1971-72 than in 1970-71 was the large-poor school districts. The range was from \$7.25 for large-rich districts to \$44.03 for large-poor districts, with the large districts receiving \$36.00.

By examining the above averages, it can be seen that indeed the large-poor school districts benefited most from the new finance program.

Also, it can be seen that large school districts came next in terms of total state aid per average daily attendance in 1971-72.

The finance formula for 1971-72 helped the large school districts (especially the large-poor school districts) far more than it did any other type of school district. In fact, according to Cecil Folks, Director of Finance, in 1971-72 there were 168 school districts that received more state aid per average daily attendance under the old program than under the new program. Therefore, they were financed under the old formula for 1970-71. In 1972-73 there were still 121 school districts that were paid according to the old formula.

The above facts further strengthened the position of this writer, that the old finance program for 1970-71 would have provided more state aid per average daily attendance than the new program for 1971-72, for most school districts in Oklahoma.

In 1971-72, there was twenty million dollars more money available for public schools than in 1970-71. If the twenty million had been divided equally between all of the state's school districts, on an average daily attendance figure, there would have been approximately \$35.00 per average daily attendance available to each school district. If the figures for total state aid are compared to this average of \$35.00 per average daily attendance, it can readily be seen that only large-poor school districts received more by the new finance programs, than they would have otherwise.

It can be summarized that the new finance program for 1971-72 did provide significantly more money per pupil in average daily attendance for those schools classified as large-poor districts. This is a step in the right direction in the matter of equalization of educational

opportunity for all, but does not go far enough in all types of school districts. Since all districts profited from the incentive aid part of the formula, it is the foundation aid part of the formula that needs close and thorough study.

A close study of the supplemental findings for question one, as listed in Chapter IV, indicated that small school districts did receive more total state aid per average daily attendance in both years 1970-71 and 1971-72. However, this difference was not significant. A proper conclusion might be that the finance programs for Oklahoma schools are based upon the needs of the large schools rather than upon the individual students. There is further proof of this in the findings for question three as listed in Chapter IV, under Supplemental Findings. The data here reveal that large-rich school districts received more state aid per average daily attendance than did small-rich school districts in both years under consideration.

An analysis of question two showed that poor school districts received more state aid per average daily attendance than did rich school districts in both 1970-71 and 1971-72. The data for question four showed that small-poor school districts received more state aid per average daily attendance than did large-poor school districts in both of the two years under consideration. However, as shown in hypothesis seven and eight, large-poor school districts received a significant increase in state aid per average daily attendance in 1971-72 over that received in 1970-71, while there was no significant difference in the state aid received per average daily attendance by small-poor school districts in 1971-72 over that received in 1970-71. The above

information adds strength to the statement that the present finance formula for Oklahoma schools benefit the large school districts more than it does small school districts.

Below is a summary of the major implications from this study:

1. The incentive aid program for 1971-72 provided significantly more money for all types of school districts than the incentive aid program for 1970-71.
2. A continuation of the incentive aid program for 1970-71, with a yearly increase of \$20.00 per student in average daily attendance, would have provided significantly more money than the incentive aid program for 1971-72.
3. The new incentive aid program did provide for more equalization, as the poorer districts received more in 1971-72 than in 1970-71 and the richer received less.
4. The foundation aid program for 1971-72 benefited the large school districts far more than it did the small school districts.
5. The flat grants, as provided in the foundation aid program, are disequalizing in effect.
6. No weighted factor for small schools, whose educational programs are more expensive than the larger schools, simply because of the pupil-teacher ratio.

#### Recommendations for Further Study

This study may contribute to the area of school finance in Oklahoma. It may be of value to those who have the responsibility of developing finance programs for the Oklahoma schools. However, this study will have value if it stimulates further research in the area

of school finance. Some areas that may be considered include the following:

1. One major area for further study is the question of the property tax and its effect upon state aid programs. Can equalization of educational opportunity be achieved while the property tax is the major source of income for public schools?
2. Further study needs to be done using a different sampling technique to check the reliability of this study.
3. A complete study should be made on small school districts and their effect upon educational opportunity. Indications are that without adjustments in the finance program for the higher cost of education in small school districts, there cannot be equal opportunity for all students. Also, even with adjustments for higher costs, is there equal educational opportunity in small school districts with their limited programs?
4. What is the effect of flat grants, including federal grants, on Oklahoma's school finance programs?

These questions and others need serious study if finance programs are going to meet the needs of all boys and girls in the state of Oklahoma.

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APPENDIX

TABLE XLIX

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 100 SMALL DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Weleetka	551	59	92	151	11,596
Henryetta	1,439	133	92	225	4,181
Wilson	138	206	91	297	5,013
Wyandotte	614	186	92	278	3,732
Picher-Cardin	628	172	97	269	2,215
Ripley	333	149	104	253	5,035
Yale	543	156	92	248	5,827
Hartshorne	991	177	92	269	2,169
Quinton	483	193	92	285	2,538
Crowder	258	221	92	313	5,963
Bethel	571	194	94	288	3,706
Antlers	1,105	193	96	289	3,178
Sequoyah	481	192	98	290	2,969
Muldrow	986	253	99	352	1,239
Gans	286	234	99	333	3,960
Roland	590	232	95	327	1,247
Comanche	695	89	94	183	4,627
Marlow	925	98	92	190	3,588
Yarborough	139	21	91	112	43,224
Tyrone	222	69	92	161	10,268
Texhoma	264	24	92	116	13,395
Fredrick	1,448	105	92	197	5,090
Berryhill	720	108	92	200	4,828
Glenpool	265	133	92	225	4,503
Carter-Woodson	158	231	92	323	2,558
Dewey	1,384	224	92	216	4,009
Caney Valley	588	173	92	265	5,626
Sentinel	444	110	92	202	12,309
Alva	1,353	25	92	117	10,526
Carmen-Dacoma	247	25	90	115	21,134
Minco	409	134	92	226	6,085

TABLE XLIX (Continued)

Rush Springs	521	123	93	216	6,564
Verden	294	168	103	271	7,604
Lamont	186	231	92	123	20,605
Calvin	237	184	92	276	6,396
Navajo	256	197	100	297	5,823
Duke	214	133	92	225	12,172
Eldorado	189	80	92	172	13,352
Blair	343	126	92	238	4,068
Southside	160	100	92	192	13,594
Coleman	185	214	92	306	4,277
Newkirk	644	92	101	193	10,158
Kingfisher	1,075	29	92	121	8,225
Hennessey	925	24	92	116	12,539
Cashion	227	24	92	116	32,521
Mountain View	383	121	92	213	12,164
Spiro	1,227	185	96	281	2,893
LeFlore	250	356	109	465	3,168
Panama	519	215	98	313	3,298
Poteau	1,300	168	94	262	3,304
Davenport	343	106	92	198	7,073
Mulhall-Orlando	245	27	92	119	20,182
Marshall	169	38	92	130	17,815
Kingston	462	207	102	309	5,085
Adair	469	182	93	275	4,549
Wayne	455	86	92	178	8,179
Purcell	983	84	92	176	4,207
Eagletown	293	242	97	339	4,841
Smithville	388	319	98	417	2,817
Wright City	588	211	92	303	2,700
Eufaula	1,001	181	92	273	3,393
Checotah	1,326	179	92	271	3,840
Red Rock	180	26	92	118	13,126
Paden	313	173	92	265	4,347
Okemah	853	152	94	246	3,801
Stilwell	1,168	251	97	348	1,752
Jet-Nash	234	22	92	114	22,064
Beaver	606	21	92	113	13,807
Erick	352	105	92	197	10,466
Caddo	422	185	92	277	4,358
Yuba	175	171	91	262	3,641
Fort Cobb	434	133	92	225	4,807
Carnegie	801	165	92	257	5,114
Mustang	1,149	19	92	111	18,847
Wilson	580	126	92	218	3,462
Grant	411	221	92	313	2,055
Noble	1,019	143	100	243	4,090
Olney	178	184	92	276	5,634
Cache	553	195	95	290	3,300
Indiahoma	235	194	95	289	4,803
Sterling	386	188	92	280	3,761
Geronimo	295	133	92	225	4,228

TABLE XLIX (Continued)

Fletcher	345	190	96	286	4,149
Elgin	610	192	100	292	3,473
Big Pasture	229	109	92	201	9,668
Mounds	397	175	101	276	2,706
Olive	335	228	109	337	4,360
Butler	171	90	91	181	14,847
Grove	974	181	102	283	6,512
Kansas	533	244	97	341	1,430
Leedey	251	28	92	120	17,848
Taloga	237	23	92	115	25,045
Arnett	275	33	94	127	18,352
Hunter	164	24	92	116	17,092
Kremlin	220	22	92	114	23,922
Lahoma	178	75	95	170	10,390
Covington-Douglas	294	28	94	122	14,991
Pernell	156	24	91	115	13,808
Maysville	498	66	92	158	5,929
Chelesa	708	155	92	247	5,388
Totals	52,034	13,565	9,402	22,967	821,117
Means	520.34	135.65	94.02	229.67	8,211.17
Sum of Squares		2,413,699	885,390	5,878,737	

TABLE L

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 100 SMALL DISTRICTS IN 1971-72 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Weeleetka	519	56	93	149	12,225
Henryetta	1,386	164	111	275	4,479
Wilson	148	198	91	289	4,903
Wyandotte	590	187	111	298	3,928
Picher-Cardin	652	184	111	295	2,129
Ripley	374	157	111	268	5,352
Yale	542	149	92	241	6,272
Hartshorne	990	218	111	329	2,329
Quinton	478	208	111	319	2,615

TABLE L (Continued)

Crowder	272	220	92	312	5,883
Bethel	590	182	112	294	3,572
Antlers	1,153	215	112	327	3,076
Sequoyah	512	187	111	298	2,922
Muldrow	1,051	268	112	380	1,234
Gans	314	227	112	339	3,600
Roland	602	239	111	350	1,152
Comanche	698	113	122	235	8,034
Marlow	927	108	117	225	4,186
Yarbrough	151	94	86	180	40,293
Tyrone	225	21	93	114	10,048
Texhoma	271	36	87	123	13,314
Fredrick	1,486	127	111	238	5,041
Berryhill	715	139	112	251	4,815
Glenpool	275	128	112	240	4,418
Carter-Woodson	159	227	91	318	2,651
Dewey	1,344	144	112	256	5,308
Caney Valley	567	173	92	265	5,893
Sentinel	434	104	93	197	12,432
Alva	1,347	24	93	117	10,591
Carmen-Dacoma	243	60	87	147	24,585
Minco	423	137	94	231	6,508
Rush Springs	536	122	92	214	6,648
Verden	331	150	93	243	7,302
Lamont	178	63	87	150	21,485
Calvin	224	176	92	268	7,154
Navajo	284	200	106	306	5,323
Duke	214	131	92	223	12,021
Eldorado	190	77	92	169	13,013
Blair	329	165	112	277	4,273
Southside	166	95	92	187	12,864
Coleman	178	209	91	300	4,715
Newkirk	701	82	92	174	9,834
Kingfisher	1,087	38	88	126	8,375
Hennessey	944	39	87	126	12,589
Cashion	220	54	65	119	34,555
Mountain View	384	119	92	211	12,152
Spiro	1,279	203	111	314	2,680
LeFlore	295	299	92	391	2,641
Panama	550	219	111	330	3,207
Poteau	1,323	193	112	305	3,358
Davenport	357	113	87	200	6,751
Mulhall-Orlando	250	70	87	157	19,590
Marshall	154	78	87	165	19,810
Kingston	507	185	92	277	5,765
Adair	476	201	112	313	4,602
Wayne	439	99	87	186	8,436
Purcell	1,003	125	112	237	4,205
Eagletown	308	219	111	330	4,695
Smithville	402	299	92	391	2,978
Wright City	577	208	112	320	2,807

TABLE L (Continued)

Eufaula	985	207	112	319	3,630
Checotah	1,293	198	112	310	4,172
Red Rock	174	60	87	147	13,130
Paden	300	169	111	280	4,492
Okemah	879	169	112	281	3,780
Stilwell	1,239	257	111	368	1,775
Jet-Nash	236	78	88	175	21,988
Beaver	595	42	79	121	14,026
Erick	325	103	91	194	11,433
Caddo	413	204	113	317	4,822
Yuba	174	180	110	290	3,818
Fort Cobb	433	166	112	278	4,942
Carnegie	788	161	107	268	5,328
Mustang	1,337	17	93	110	16,138
Wilson	184	162	111	274	3,515
Grant	379	238	111	349	2,155
Noble	1,118	193	115	308	3,931
Olney	190	183	92	275	5,746
Cache	569	200	112	312	3,492
Indiahoma	257	218	112	330	4,428
Sterling	379	194	111	305	3,955
Geronimo	309	163	111	274	4,159
Fletcher	268	180	112	292	3,931
Elgin	666	202	112	314	3,420
Big Pasture	234	105	92	197	10,298
Mounds	439	181	111	292	3,420
Olive	395	193	112	305	3,759
Butler	178	88	92	180	14,114
Grove	1,089	164	93	257	6,255
Kansas	554	243	112	355	1,394
Leedey	251	80	70	150	20,918
Taloga	211	68	74	160	29,076
Arnett	271	71	87	258	18,385
Hunter	147	63	86	149	18,735
Kremlin	238	47	87	134	22,049
Lahoma	185	74	87	161	9,771
Covington-Douglas	272	74	87	161	16,744
Pernell	156	55	87	142	13,927
Maysville	492	69	90	159	6,050
Chelesa	753	153	110	263	5,278
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Totals	53,215	14,624	9,998	24,622	837,995
Means	532.15	146.24	99.98	246.22	8,380.00
Sum of Squares		2,581,046	1,014,634	6,622,040	

TABLE LI

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 14 SMALL DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Anadarko	1,991	118	92	210	3,152
Lawton	18,766	156	97	253	2,945
Lindsey	1,510	56	93	149	6,497
Chickasha	3,358	96	93	189	3,957
Ponca City	6,419	41	92	133	8,122
Pryor	2,195	125	92	217	5,228
Choctaw	3,047	144	89	233	2,013
Edmond	4,085	104	99	203	5,629
Western Heights	2,899	98	100	198	6,355
Stillwater	4,342	94	92	186	5,617
Ada	2,339	84	92	176	6,865
Sallisaw	1,825	231	94	325	1,791
Guymon	2,095	23	92	115	8,541
Bixby	1,638	153	98	251	4,470
Totals	56,509	1,523	1,315	2,838	71,182
Means	4,036.34	108.79	93.93	202.71	5,084.42
Sum of Squares		202,265	123,653	612,934	

TABLE LII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 14 LARGE DISTRICTS IN 1971-72 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Anadarko	1,975	158	112	270	3,225
Lawton	19,471	188	112	300	2,953
Lindsey	1,501	80	88	168	6,459
Chickasha	3,352	145	111	256	4,118
Ponca City	6,277	63	88	151	8,527
Pryor	2,170	152	105	257	5,302
Choctaw	3,077	208	112	320	2,064
Edmond	4,406	142	107	249	5,607
Western Heights	3,116	140	93	233	6,440
Stillwater	4,316	119	98	217	6,125
Ada	2,336	94	87	181	7,026
Sallisaw	1,895	242	111	353	1,715
Guymon	2,047	22	92	114	8,948
Bixby	1,723	161	112	273	4,537
Totals	57,662	1,914	1,428	3,342	73,046
Means	4,118.71	136.71	102.00	238.71	5,217.57
Sum of Squares		305,800	147,066	856,184	



TABLE LIII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 65 POOR DISTRICTS IN 1971-72 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Warner	656	197	111	308	3,343
Perkins-Tryon	654	174	104	278	6,009
Sapulpa	3,849	134	112	246	3,740
Pleasant Grove	190	163	111	274	4,362
Whitesboro	321	248	111	359	1,922
Dickson	690	180	290	470	2,958
Plainview	538	143	99	242	5,076
Buffalo Valley	231	155	110	265	4,683
Vanass	488	200	111	311	3,370
Stillwater	4,316	119	98	217	6,125
Walters	765	125	111	236	5,479
Preston	252	187	111	298	3,308
Keota	539	205	112	317	2,721
Stringtown	229	184	111	295	4,573
Duncan	4,105	74	114	188	5,094
McAlester	4,038	170	112	282	3,169
Cave Springs	278	277	111	388	1,779
Quapaw	464	200	93	293	4,024
Choctaw	3,077	208	112	320	2,064
Eufaula	985	207	112	319	3,630
Pawhuska	1,211	37	107	144	5,090
Pocola	523	224	111	335	1,356
Apache	603	168	112	280	3,644
Wright City	577	208	112	320	2,807
Hartshorne	990	218	111	329	2,329
Foyil	244	206	111	317	2,571
Yukon	2,441	134	111	245	4,242
Coleman	178	209	91	300	4,715
Putnam City	18,539	133	101	234	6,086
Quiton	478	208	111	319	2,615
Purcell	2,003	125	112	237	4,205
Wellston	491	174	111	285	4,167
Picker-Carden	652	184	111	295	2,129
Okay	370	178	111	289	3,388
Haworth	730	300	99	391	1,897
Bying	1,102	190	112	302	3,485
Kansas	554	243	112	355	1,394
Maysville	492	69	90	159	6,050
Noble	1,118	193	115	308	3,931
Agra	192	198	91	289	5,282

TABLE LIII (Continued)

Achille	295	280	92	372	3,646
Davis	682	124	105	229	5,266
Norman	8,216	131	102	233	5,816
Silo	366	266	91	357	5,522
Arkoma	374	237	111	348	1,123
Poteau	1,323	193	112	305	3,358
Calera	322	158	110	268	3,949
Blackwell	2,033	103	110	213	4,799
Caney	379	247	92	339	2,314
Howe	252	199	112	311	4,866
Salina	598	230	111	341	1,372
Chandler	812	155	112	267	4,536
Vinita	1,559	148	112	260	5,130
Caney Valley	567	173	92	265	5,893
Webber Falls	314	201	92	293	4,190
Mannford	651	189	112	301	3,761
Marlow	527	108	117	225	4,186
Muldrow	1,051	268	112	380	1,234
Collinsville	1,598	174	112	286	2,985
Geronimo	309	163	111	274	4,159
Boley	401	274	92	366	1,713
Savanna	465	227	112	339	1,594
Watonga	1,099	100	104	204	5,316
Alex	292	153	97	250	5,841
Dale	403	200	112	312	3,482
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Totals	84,441	11,850	7,127	18,977	244,864
Means	1,299.09	182.31	109.65	291.95	3,767.14
Sum of Squares		2,339,750	818,463	5,747,911	

TABLE LIV

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 65 POOR DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Warner	595	204	100	304	3,617
Perkins-Tryon	639	146	93	239	5,309
Sapulpa	3,818	121	94	215	3,696
Pleasant Grove	165	186	105	291	4,430
Whitesboro	265	313	115	214	2,295
Dickson	687	142	92	234	2,500
Plainview	498	148	99	247	6,031
Buffalo	239	167	92	259	4,512
Vanoss	469	208	92	300	3,401
Stillwater	4,342	94	92	186	5,617
Walter	721	127	98	225	5,253
Preston	244	174	94	268	3,437
Keota	558	202	92	294	2,798
Stringtown	234	204	92	298	4,595
Duncan	4,224	75	92	167	4,692
McAlester	4,056	147	92	239	2,970
Cave Springs	255	292	99	391	2,070
Quapaw	425	222	103	325	4,270
Choctaw	3,047	144	89	233	2,013
Eufaula	1,001	181	92	273	3,393
Pawhuska	1,234	30	92	122	5,072
Pocola	542	219	92	311	1,219
Apache	604	154	92	246	3,688
Wright City	588	211	92	303	2,700
Hartshorne	991	177	92	269	2,169
Foyil	236	223	92	315	2,521
Yukon	2,335	96	96	192	4,087
Coleman	185	214	92	306	4,277
Putnam City	18,090	96	95	191	5,675
Quiton	483	193	92	285	2,538
Purcell	983	84	92	176	4,207
Wellston	451	153	99	252	4,508
Picher-Cardin	618	172	97	269	2,215
Okay	371	145	94	239	3,652
Haworth	693	312	95	407	1,949
Rying	1,012	206	101	307	3,656
Kansas	533	244	97	341	1,430
Maysville	498	66	92	158	5,929
Noble	1,019	143	100	243	4,090
Agra	173	219	101	320	5,880

TABLE LIV (Continued)

Achille	289	284	92	376	3,731
Davis	680	112	92	204	5,310
Norman	8,025	100	95	195	5,517
Silo	321	303	105	408	5,664
Arkoma	385	268	98	366	1,044
Poteau	1,300	168	94	262	3,304
Calera	306	185	97	282	4,974
Blackwell	2,088	64	92	156	4,903
Caney	356	294	97	391	2,409
Howe	258	192	92	284	3,862
Salina	578	219	96	315	1,582
Chandler	812	134	92	226	4,449
Vinita	1,557	121	93	214	4,657
Caney Valley	588	173	92	265	5,626
Webber Falls	322	201	92	293	3,939
Mannford	627	189	95	284	3,323
Marlow	925	98	92	190	3,588
Muldrow	986	253	99	352	1,239
Collinsville	1,515	160	97	257	2,992
Geronimo	295	133	99	225	4,228
Boley	428	275	92	367	1,602
Savanna	450	232	95	327	1,748
Watonga	1,095	64	92	156	5,381
Alex	288	149	92	241	5,771
Dale	387	215	92	307	3,572
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Totals	82,992	11,440	6,169	17,609	242,776
Means	1,276.80	176.00	94.91	270.91	3,735.02
Sum of Squares		2,291,248	586,711	5,065,447	

TABLE LV

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 49 RICH DISTRICTS IN 1971-72 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Weatherford	1,131	93	92	185	7,698
Balko	231	96	43	139	33,677
Luther	330	129	92	221	6,613
Sulphur	1,290	108	88	196	6,920
Kremlin	238	47	87	134	22,049
Lomega	179	90	87	177	26,696
Arnett	271	71	87	158	18,385
Deer Creek (B)	148	51	70	121	27,274
Lamont	178	63	87	150	21,485
Roosevelt	206	77	87	164	13,435
Aline-Cleo	261	61	87	148	14,264
Mangum	869	92	92	184	8,918
Tyrone	225	21	93	114	10,048
Perry	1,238	92	87	179	6,796
Dover	309	60	87	147	12,145
Newkirk	701	82	92	174	9,834
Covington-Douglas	272	74	87	161	16,744
Vici	288	63	88	151	9,961
Wapanucka	153	179	92	271	7,826
Erick	325	103	91	194	11,433
Granite	401	126	92	218	8,933
Leedey	251	80	70	150	20,918
Rush Springs	536	122	92	214	6,648
Duke	214	131	92	223	12,021
Hunter	147	63	86	149	18,735
Goodwell	207	21	92	113	15,404
Buffalo	543	59	65	124	16,130
Davidson	183	33	88	121	16,479
Fairview	784	34	87	121	7,991
Garber	463	41	87	128	14,082
Western Heights	3,116	140	93	233	6,440
Ryan	290	115	91	206	10,252
Pernell	156	55	87	142	13,927
Waureka	504	106	93	199	9,404
Lahoma	185	74	87	161	9,771
Cyril	400	125	87	212	6,605
Deer Creek (E)	271	46	86	132	14,445
Stentenil	434	104	93	197	12,432
Gould	203	118	92	210	12,521
Depew	346	44	87	131	11,384

TABLE LV (Continued)

Thomas	462	74	92	166	11,277
Waukomis	390	104	88	192	9,580
Ponca City	6,277	63	88	151	8,527
Afton	419	114	79	193	8,641
Eldorado	190	77	92	169	13,013
Cherokee	442	27	88	115	18,528
Oologah	694	21	92	113	31,950
Laverne	634	63	92	155	22,653
Turpin	281	58	74	131	29,904
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Totals	28,266	3,889	4,248	8,137	690,796
Means	576.86	79.37	86.69	166.06	14,097.88
Sum of Squares		368,219	372,036	1,418,191	

TABLE LVI

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 49 RICH DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Weatherford	1,133	95	92	187	7,356
Balko	240	23	92	115	32,330
Luther	318	130	92	222	6,842
Sulphur	1,202	81	92	173	7,247
Kremlin	220	22	92	114	23,922
Lomega	201	32	90	122	21,685
Arnett	275	22	94	116	18,352
Deer Creek (B)	156	74	92	166	26,179
Lamont	186	31	92	123	20,605
Roosevelt	214	77	92	169	13,050
Aline-Cleo	258	21	92	113	13,535
Mangum	923	94	92	186	7,764
Tyrone	222	69	92	161	10,268
Perry	1,227	40	92	132	6,693
Dover	318	20	92	112	11,778
Newkirk	644	92	101	193	10,158
Covington-Douglas	294	28	94	122	14,991
Vici	269	47	92	139	10,298

TABLE LVI (Continued)

Wapanucka	184	183	92	275	6,232
Erick	352	105	92	197	10,466
Granite	401	128	92	220	8,474
Leedey	251	28	92	120	17,848
Rush Springs	521	123	93	216	6,564
Duke	214	133	89	222	12,172
Hunter	164	24	92	116	17,092
Goodwell	209	24	92	116	15,719
Buffalo	565	20	92	112	15,522
Davidson	183	25	92	117	16,521
Fairview	801	31	93	124	7,383
Garber	480	22	92	112	13,722
Western Heights	2,899	98	100	198	6,355
Ryan	278	119	92	211	10,654
Pernell	156	24	91	115	13,808
Waurika	513	117	92	209	9,030
Lahoma	178	75	95	170	10,390
Cyril	396	111	92	203	6,666
Deer Creek (E)	234	22	92	114	16,442
Sentenil	444	110	92	202	12,309
Gould	216	124	92	216	11,677
Depew	323	102	92	194	11,938
Thomas	477	76	92	168	10,761
Waukomis	388	54	92	146	9,269
Ponca City	6,419	41	92	133	8,122
Afton	414	98	92	190	8,855
Eldorado	189	80	92	172	13,352
Cherokee	462	21	92	113	17,948
Oologah	648	28	92	120	24,374
Laverne	628	26	99	125	23,056
Turpin	268	33	92	125	30,784
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Totals	28,154	3,203	4,535	7,738	666,558
Means	574.57	65.37	92.55	157.92	13,603.22
Sum of Squares		296,697	419,931	1,309,552	

TABLE LVII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 12 LARGE-RICH DISTRICTS IN 1970-71  
SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Lindsey	1,510	56	93	149	6,497
Ponca City	6,419	41	92	133	8,122
Western Heights	2,899	98	100	198	6,355
Oklahoma City	64,126	66	92	158	6,917
Miami	2,913	175	92	267	6,188
Cushing	1,580	94	107	201	8,366
Ada	2,339	84	92	176	6,865
Guymon	2,095	23	92	115	8,541
Tulsa	70,554	44	92	136	8,842
Jenks	1,820	106	98	204	6,919
Bartlesville	7,695	80	92	172	7,395
Woodward	2,568	67	95	162	6,667
Totals	166,518	934	1,137	2,071	87,674
Means	13,876.50	77.83	94.75	172.58	7,306.17
Sum of Squares		89,884	107,975	375,889	



TABLE LVIII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 12 LARGE-RICH DISTRICTS IN 1971-72  
SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Lindsey	1,501	80	88	168	6,459
Ponca City	6,277	63	88	151	8,527
Western Heights	3,116	140	93	233	6,440
Oklahoma City	62,479	96	88	184	7,302
Miami	2,882	122	87	209	6,371
Cushing	1,785	111	88	199	7,457
Ada	2,336	94	87	181	7,026
Guymon	2,047	22	92	114	8,948
Tulsa	69,399	61	87	148	9,438
Jenks	1,964	131	88	219	7,379
Bartlesville	7,498	90	88	178	7,828
Woodward	2,589	86	88	174	6,751
Totals	163,873	1,096	1,062	2,158	89,926
Means	13,656.08	91.33	88.50	179.83	7,493.83
Sum of Squares		112,088	94,028	400,034	

TABLE LIX

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 46 SMALL-RICH DISTRICTS IN 1971-72  
SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Shattuck	451	44	88	132	12,684
Harrah	1,067	23	92	115	24,831
Vici	288	63	88	151	9,961
Goodwell	207	21	92	113	15,404
Rush Springs	536	122	92	214	6,648
Paoli	186	30	91	121	9,971
Wayne	439	99	78	186	8,436
Grove	1,089	164	93	257	6,255
Hinton	975	128	92	220	9,055
Latta	555	121	87	208	6,950
Mill Creek	188	201	93	294	9,981
Waynoka	431	50	87	137	17,862
Sharon-Mutual	225	86	88	174	20,813
Union	1,175	113	88	201	10,213
Moss	222	206	92	298	7,549
Merritt	197	75	87	162	15,407
Wynona	192	21	93	114	8,057
Wanette	226	150	91	241	9,971
Hardesty	179	87	44	131	22,699
Garber	463	41	87	128	14,078
Elmore City	398	63	93	156	9,505
Lamont	178	63	87	150	21,485
Sayre	763	103	93	196	9,630
Pernell	156	55	86	141	13,927
Ringwood	293	64	87	151	13,017
Turpin	281	57	74	131	29,904
Hennessey	944	39	87	126	12,589
Dover	309	60	87	147	12,145
Oney	177	140	92	232	8,880
Davenport	357	113	87	200	6,751
Taloga	211	86	74	160	29,076
Roff	282	131	91	222	8,666
Certer	125	115	87	202	18,973
Sulphur	1,290	108	88	196	6,920
Fargo	175	77	86	163	16,530
Glencoe	264	145	87	232	6,873
Ames	150	69	68	155	16,660
Pleasant Hill	365	130	88	218	8,301

TABLE LIX (Continued)

Kingfisher	1,087	38	88	126	8,375
Temple	399	112	91	203	9,166
Snyder	488	99	87	187	6,962
Weatherford	1,131	93	92	185	7,698
Lomega	179	90	87	177	26,696
Perry	1,238	92	87	179	6,796
Gould	203	118	92	210	12,521
Eldorado	190	77	92	169	13,013
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Totals	20,424	4,182	4,028	8,210	585,894
Means	444.00	90.91	87.57	178.48	12,736.83
Sum of Squares		467,022	35,536	1,558,904	

TABLE LX

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 46 SMALL-RICH DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Shattuck	545	21	92	113	12,490
Harrah	1,025	31	92	123	25,015
Vici	269	47	92	139	10,298
Goodwell	209	24	92	116	15,719
Rush Springs	521	123	93	216	6,564
Paoli	201	34	92	126	9,214
Wayne	455	86	92	178	8,179
Grove	974	181	102	283	6,512
Hinton	457	131	92	223	9,010
Latta	522	102	99	201	7,362
Mill Creek	196	201	92	293	8,589
Waynoka	463	22	92	114	16,484
Sharon-Mutual	221	21	92	113	21,346
Union	964	118	110	228	9,201
Moss	226	108	92	300	6,986
Merritt	181	39	92	131	16,883
Wynona	175	216	91	307	8,891
Wanette	213	152	92	244	8,286

TABLE LX (Continued)

Hardesty	175	24	91	115	22,908
Garber	480	22	92	114	13,722
Elmore City	401	66	92	158	9,458
Lamont	186	31	92	123	20,605
Sayre	811	104	92	196	9,164
Pernell	156	24	91	115	13,808
Ringwood	294	20	92	112	10,741
Turpin	268	33	92	125	30,784
Hennessey	925	24	92	116	12,539
Dover	318	20	92	112	11,778
Oney	173	142	91	233	8,689
Davenport	343	106	92	198	7,070
Taloga	237	23	92	115	25,045
Roff	275	132	92	224	8,814
Carter	134	25	91	116	18,122
Sulphur	1,201	81	92	173	7,274
Fargo	178	22	92	114	16,148
Glencoe	238	152	103	255	6,792
Ames	149	27	92	119	13,496
Pleasant Hill	377	69	92	161	7,875
Kingfisher	1,075	29	92	121	8,225
Temple	444	113	92	205	8,017
Snyder	478	97	92	189	7,177
Weatherford	1,133	95	92	187	7,356
Lomega	201	32	90	122	21,685
Perry	1,227	40	92	132	6,693
Gould	216	124	92	216	11,677
Eldorado	189	80	92	172	13,352
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Totals	20,008	3,514	4,272	7,786	566,019
Means	434.96	76.39	98.87	169.26	12,304.76
Sum of Squares		420,284	397,308	1,476,064	

TABLE LXI

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 44 LARGE-POOR DISTRICTS IN 1971-72  
SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Elk City	1,656	124	112	236	5,029
Durent	2,134	166	112	278	4,376
Anadarko	1,975	158	112	270	3,225
Yukon	2,441	134	111	245	4,242
El Reno	2,640	116	111	227	3,845
Ardmore	4,263	111	112	223	4,681
Tahlequah	2,526	202	111	313	2,363
Hugo	1,703	215	112	327	2,747
Moore	8,678	186	112	298	3,229
Norman	8,216	131	102	233	5,816
Lawton	19,471	188	112	300	2,953
Vinita	1,559	148	112	260	5,130
Bristow	1,610	142	112	254	4,406
Sapulpa	3,849	134	112	246	3,740
Clinton	2,009	104	92	196	5,597
Pauls Valley	1,688	130	112	242	4,213
Chickasha	3,352	145	112	257	4,117
Altus	6,105	190	112	302	2,736
Blackwell	2,033	203	110	213	4,799
Guthrie	2,572	128	106	234	5,357
Pryor	2,170	152	105	257	2,302
Idabel	2,019	238	112	350	2,426
Broken Bow	1,759	245	112	357	2,303
Muskogee	8,413	144	108	252	5,221
Putnam City	18,539	133	100	233	6,086
Choctaw	3,077	208	112	320	2,064
Edmond	4,406	142	107	249	5,607
Midwest City	17,044	169	112	281	3,128
Crooked Oak	3,114	185	112	297	3,423
Okmulgee	3,392	162	112	274	4,564
Stillwater	4,316	119	98	217	6,125
McAlester	4,038	170	112	282	3,169
Shawnee	4,675	161	112	273	3,925
Claremore	2,375	171	112	283	3,654
Catoosa	1,867	179	112	291	4,071
Seminole	1,507	135	112	247	4,121
Sallisaw	1,895	242	112	354	1,715
Duncan	4,105	74	114	188	5,094

TABLE LXI (Continued)

Sand Springs	4,507	154	112	266	4,602
Broken Arrow	4,168	145	112	257	4,994
Bixby	1,723	161	112	173	4,537
Collinsville	1,598	174	112	286	2,985
Owasso	2,197	179	112	291	3,191
Wagoner	1,515	178	98	273	3,780
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Totals	184,899	6,975	4,830	11,805	178,688
Means	4,202.25	158.52	109.77	268.30	4,061.09
Sum of Squares		1,165,465	531,250	3,232,503	

TABLE LXII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 44 LARGE-POOR DISTRICTS IN 1970-71 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Elk City	1,643	92	95	187	4,992
Durant	2,139	139	93	232	3,596
Anadarko	1,991	118	92	210	3,152
Yukon	2,335	96	96	192	4,087
El Reno	9,632	72	92	164	3,770
Ardmore	4,043	85	98	183	4,734
Tahlequah	2,471	187	95	282	2,352
Hugo	1,615	194	98	292	2,767
Moore	8,066	170	100	170	3,250
Norman	8,025	100	95	195	5,517
Lawton	18,766	156	97	253	2,945
Vinita	1,557	121	93	214	4,657
Bristow	1,573	119	95	214	4,438
Sapulpa	3,818	121	108	229	3,696
Clinton	2,094	106	92	198	5,292
Pauls Valley	1,693	89	92	181	4,161
Chickasha	3,358	93	93	186	3,957
Altus	5,932	136	96	232	2,777
Blackwell	2,088	64	92	156	4,903
Guthrie	2,567	95	92	187	5,263

TABLE LXII (Continued)

Pryor	2,195	125	92	217	5,228
Idabel	1,914	202	97	299	2,344
Broken Bow	1,555	225	96	321	2,456
Muskogee	8,718	113	92	205	4,918
Putnam City	18,090	96	95	191	5,675
Choctaw	3,047	144	89	233	2,013
Edmond	4,085	104	99	203	5,629
Midwest City	16,700	133	95	228	3,094
Crooked Oak	2,912	149	100	249	3,264
Okmulgee	3,388	132	92	224	4,202
Stillwater	4,342	94	92	186	5,617
McAlester	4,056	147	92	239	2,970
Shawnee	4,484	126	97	223	3,881
Claremore	2,344	128	94	222	3,447
Catoosa	1,762	169	98	267	3,942
Seminole	1,515	116	93	209	4,049
Sallisaw	1,825	231	94	325	1,791
Duncan	4,224	75	92	167	4,692
Sand Springs	4,412	108	92	200	4,307
Broken Arrow	4,055	112	94	206	4,871
Bixby	1,638	153	98	251	4,470
Collinsville	1,515	160	97	257	2,992
Owasso	2,117	148	96	244	3,224
Wagoner	1,587	155	90	245	3,531
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Totals	180,876	5,698	4,170	9,868	172,913
Means	4,110.82	129.50	94.77	224.27	3,929.84
Sum of Squares		802,800	395,688	2,281,544	

TABLE LXIII

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY  
ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE,  
TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND  
ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE  
FOR 54 SMALL-POOR DISTRICTS IN 1970-71  
SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Wann	205	144	92	236	4,408
Davis	680	114	92	204	5,310
Crowder	258	220	92	312	5,963
Cleveland	892	124	98	222	4,580
Marlow	925	98	92	190	3,588
Mounds	397	175	101	276	2,706
Binger	360	180	92	272	4,699
Gracemont	212	150	92	242	5,412
Cameron	304	169	92	261	5,512
Westville	772	224	59	319	2,891
LeFlore	250	356	109	465	3,168
Vanoss	469	208	92	300	3,401
Haskell	835	149	96	245	4,362
Olney	178	184	92	276	5,634
Inola	585	173	95	268	3,431
Porter	441	167	92	270	4,364
Lone Grove	422	169	103	272	3,400
Boynton	264	161	92	253	4,162
Wewoka	1,223	123	92	215	3,638
Yuba	175	171	91	262	3,641
Olive	335	230	109	339	4,360
Wellston	451	153	99	252	4,508
Thackerville	182	156	91	247	5,722
Bokoshe	323	222	102	324	2,840
Agra	173	220	101	321	5,880
Holdenville	1,169	152	92	244	4,601
Tipton	621	134	92	226	4,977
Nowata	1,023	114	92	206	5,288
Meeker	550	151	96	247	3,319
Eagletown	293	242	97	339	4,841
Skiatook	1,075	135	100	235	3,878
Sasakwa	281	194	92	286	3,488
Caney	356	294	97	371	2,409
Smithville	388	319	98	417	2,817
Locust Grove	1,025	193	92	285	1,950
Foyil	236	223	92	315	2,521
Okemah	853	152	94	246	3,801
Wetumka	542	144	93	237	9,374
Keifer	342	166	95	261	2,868



TABLE LXIII (Continued)

Glenpool	265	133	92	225	4,503
Elgin	610	192	102	292	3,473
Stilwell	1,168	251	97	348	1,752
Preston	244	174	94	278	3,437
Calera	360	185	97	282	4,974
Arkoma	385	268	98	366	1,044
Salina	578	219	96	315	1,582
Eakly	233	173	92	265	4,999
Watonga	1,095	64	92	156	5,381
Warner	595	204	100	304	3,617
Buffalo Valley	239	167	92	259	4,512
Eufaula	1,001	181	92	273	3,393
Muldrow	986	253	99	352	1,239
Howe	258	192	92	284	3,862
Coleman	185	214	92	306	4,277
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Totals	28,213	9,921	5,143	15,073	211,757
Means	522.46	183.72	95.24	279.12	3,921.43
Sum of Squares		1,974,631	490,837	4,372,439	

TABLE LXIV

AVERAGE DAILY ATTENDANCE, FOUNDATION AID PER AVERAGE DAILY ATTENDANCE, INCENTIVE AID PER AVERAGE DAILY ATTENDANCE, TOTAL STATE AID PER AVERAGE DAILY ATTENDANCE, AND ASSESSED VALUATION PER AVERAGE DAILY ATTENDANCE FOR 54 SMALL-POOR DISTRICTS IN 1971-72 SCHOOL YEAR

DISTRICTS	AVERAGE DAILY ATTENDANCE	FOUNDATION AID PER ADA	INCENTIVE AID PER ADA	TOTAL STATE AID PER ADA	ASSESSED VALUATION PER ADA
Wann	207	149	111	260	4,365
Davis	682	124	105	229	5,266
Crowder	272	220	92	312	5,883
Cleveland	943	156	124	280	5,122
Marlow	927	108	117	225	4,186
Mounds	439	181	111	291	2,420
Binger	356	164	112	276	4,832
Gracemont	209	147	92	239	5,425
Cameron	299	173	97	270	5,508
Westville	787	224	112	336	2,886

TABLE LXIV (Continued)

LeFlore	295	299	92	391	2,641
Vanoss	488	200	111	311	3,371
Haskell	363	169	111	280	4,484
Olney	190	183	92	275	5,746
Inola	602	196	112	308	3,302
Porter	453	190	111	301	4,444
Lone Grove	477	190	111	301	3,417
Boynton	283	192	111	303	4,000
Wewoka	1,230	144	111	255	3,637
Yuba	174	180	100	280	3,818
Olive	395	193	112	305	3,759
Wellston	491	174	111	285	4,167
Thackerville	188	147	92	239	5,494
Bokoshe	355	208	111	319	2,638
Agra	192	198	91	289	5,282
Holdenville	1,176	171	112	283	4,709
Tipton	615	149	111	260	5,086
Nowata	1,047	142	108	250	5,234
Meeker	574	188	112	300	3,192
Eagletown	308	219	111	330	4,695
Skiatook	1,172	165	112	277	3,797
Sasakwa	284	180	112	292	3,875
Caney	379	247	92	339	2,314
Smithville	402	299	92	391	2,978
Locust Grove	1,032	221	111	332	1,973
Foyil	244	206	111	317	2,571
Okemah	379	169	112	281	3,780
Wetumka	596	160	112	272	5,382
Keifer	352	155	112	267	2,846
Glenpool	275	128	111	240	4,408
Elgin	666	202	112	314	3,420
Stilwell	1,239	357	111	368	1,775
Preston	252	187	111	298	3,308
Calera	322	158	110	268	3,949
Arkoma	374	237	111	348	1,123
Salina	598	230	111	341	1,372
Eakly	233	159	108	264	5,106
Watonga	1,099	100	104	204	5,316
Warner	656	159	111	308	3,343
Buffalo Valley	231	155	110	265	4,683
Eufaula	985	207	112	319	3,360
Muldrow	1,051	268	112	380	1,234
Howe	252	199	112	311	4,866
Coleman	178	209	91	300	4,705
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Totals	29,268	10,070	5,810	15,880	210,783
Means	542.00	186.48	107.59	294.07	3,903.39
Sum of Squares		1,968,790	628,456	4,755,094	

## VITA

Jack Curtis Fenimore

Candidate for the Degree of

Doctor of Education

Thesis: AN INVESTIGATION AND ANALYSIS OF THE STATE AID PROGRAM TO  
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