

A Study of Sources of Revenue
For Schools of Hughes County, Oklahoma,
From 1931 to 1940

A STUDY OF SOURCES OF REVENUE FOR SCHOOLS
OF HUGHES COUNTY, OKLAHOMA FROM 1931 TO 1940

by

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To Jim Ragland, County Superintendent of Hughes County, and his office-force the writer is grateful for help in gaining access to records and data, and for their help in assembling correct facts and figures.

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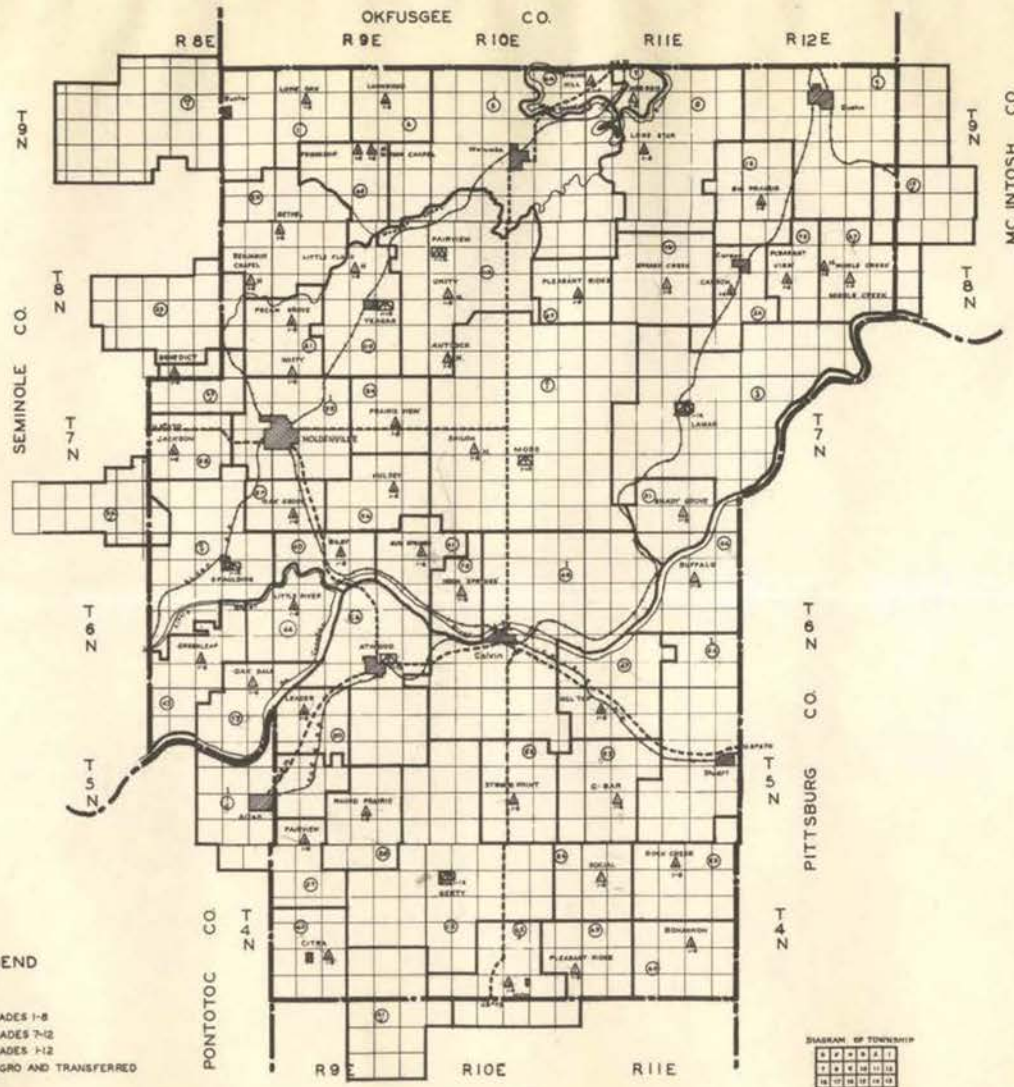
Diamond Edge

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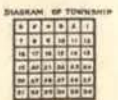
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HUGHES COUNTY
OKLAHOMA



STATE DEPARTMENT OF EDUCATION
A. L. CRABE SUPERINTENDENT
1924

CHAPTER I

AN INTRODUCTION

Nature and Purpose of the Study

At the present time there is considerable agitation and controversy among legislators and among schoolmen over the financing of the public schools of Oklahoma. In the past, financial legislation for schools has been very temporary and often inadequate. Much thought is now being given to working out a somewhat permanent, adequate method of providing for the costs of the educational program. In order to do this it is necessary to know some facts concerning the costs of our program in the immediate past and to know from just what sources these costs have been met and are now being met.

It is necessary to know which sources are increasing their support, and which sources are decreasing their support. Then it would be necessary to know why some sources are failing and to know how they may be increased or what new sources may take their places. Only by a study of such factors as these can one know whether to seek new sources or to rely upon the old sources of income for the schools.

For several years the writer has been interested in methods of financing schools. He undertook this research with a hope that he might throw some light upon this acute

problem, by showing the trends of different governmental subdivisions in supporting the schools of one county in Oklahoma.

It is the purpose and desire of the writer to present an accurate complete picture of the sources of revenue to all the schools of this county during the period of years covered in this study. In doing so, the writer expects to show how much decrease or increase has been made in the ad valorem tax which at one time furnished almost all the school finance, to show what share the county has borne, to show what amount has been furnished by the state, and to show what part has been paid by the federal government. The writer expects to find that the valuations of nearly all districts have dropped considerably during this time, and that the main support of the schools has shifted from the district to the state. To just what extent these changes are true will be revealed and accepted. It is likely to show that the total cost of operating the schools has increased during this time. This is expected because of two significant factors. The first is that this study begins with the year 1931, which was in the midst of the depression and which saw the school finances sadly curtailed. Another is that the school program today is generally accepted as being superior to that of 1931 and preceding years. A break-down of state sources by years will show what changes the state makes from biennium to biennium in the accounts

from which it furnishes its support.

TYPES AND NUMBER OF DISTRICTS STUDIED

Hughes County is located in the west central part of Eastern Oklahoma. It is approximately 800 square miles in size, and in 1930 had a population of 30,334.¹ It is largely an agricultural county with a majority of the farmers tenants. For Oklahoma, it is about an average size county with an average population.

There are fifty-one school districts whose estimates are made up and approved in Hughes County. Among these, there are five independent, seven consolidated and thirty-nine other dependent districts. Five of the above are joint districts. There are also six other small joint districts whose estimates are made up and filed in other counties. These six are not included in this study. Since they are so small and few their omission is not likely to have much effect, if any, on the findings of this research.

Two-hundred-fifty-eight teachers are employed in Hughes County. Ten districts have only one teacher each, twenty-six employ two each, two employ three each, and one employs four. In the consolidated districts, three employ eight teachers each, one employs nine, two employ ten each, and one employs twelve. In the independent schools, two employ eleven teachers each, one employs fifteen, one em-

1. United States Census of Population 1930, Vol. 3, Part II.

employs thirty-two, while the largest has fifty teachers.

All fifty-one districts are studied, so as to give a complete picture of the finances used to operate the public schools of the county.

PERIOD OF YEARS STUDIED

The writer wished the study to cover the years from 1931 to 1940. Since the assessment of real estate is made only every other year, and the state appropriations are made to cover a biennium, by showing the amount of money each district received from each source during the five school years; 1931-1932, 1933-1934, 1935-1936, 1937-1938, and 1939-1940, an account fairly accurate and reliable for the entire period can be given.

SOURCE AND DESCRIPTION OF DATA

The data with which this paper deals were collected by the writer from the Estimate of Needs and Financial Statement of each district for each year from 1931 to 1940 inclusive. These five-hundred-ten documents were the source of the figures concerning valuations, levies, enumerations, and budgets. This study deals only with what is called the General Fund. It does not include a study of the Sinking Fund or Building Fund. These are truly a part of the school cost and have been largely financed by the district. But in this report the revenue and finance spoken of are

to be construed as only that part known as the General Fund.

Revenues from district, county, and non-isolated sources were determined by using the net amount approved by the County Excise Board for each school year beginning in an odd-numbered year. The 1931-1932 Estimate of Needs gave this information for the year 1931-1932. It also gave the estimated amount expected from state apportionment, income tax, and certain other items. To get the correct amount of state aid a district received during any year it was necessary to refer to the estimate for the following year. The estimate for 1932-1933 was used to give the exact amount of state aid, and of Federal funds. These figures were given as net, but in figuring the amount of money estimated from sources listed in a current estimate, it was necessary to find the net, which was done usually by deducting one-eleventh of the total or gross amount. In some cases one-tenth was deducted. The writer followed the advice of the County Superintendent and County Treasurer in finding the net amount. The Excise Board may allow from 10 per cent to 20 per cent to be added to care for delinquent taxes. In Hughes County the amount added was usually 10 per cent. A district could expect to collect only about ten-elevenths of the amount approved by the County Excise Board. In the 1939-1940 Estimate of Needs the net amount also was shown for the most of the items. These figures do not always represent the amount of money a district actually received, because the money finally

allocated might be more or less than either the net or gross figures. This was especially true in the case of county apportionments, state apportionments and transfer fees. However, since the amount estimated any year from these sources was usually based upon the amount received by the district the previous year, the estimated amount over a period of years tends to be fairly representative of the amount actually received by the district.

Collections of back taxes were not figured into any budgets in this study, because they represented delinquent revenue which had been figured into previous budgets, and which were usually used to retire old out-standing warrants.

The estimates contained the valuations and levies as reported by the County Tax Assessor.

The Estimate of Needs and Financial Statement is sworn to and signed, by the officers of the school district, as being true and correct. The County Excise Board then corrects adjusts and approves the estimate by signing it under oath. In dependent districts one copy is filed with the County Clerk, and one copy is sent to the State Auditor, Clerk of Court of Tax Review, Capitol Building, Oklahoma City, where it is filed and remains in the office of the State Board of Equalization. In the latter place are also filed estimates from independent districts. Another copy for independent districts is filed with the County Treasurer, or kept by the Treasurer of the school district.

The figures representing revenue are given only in whole dollars, while the numbers representing tax levies as shown in Table II of the Appendix are exactly as they appeared in the estimates.

In no case is an attempt made to justify the allocation or appropriation from any source, nor does the writer attempt to describe the methods of allocation or appropriation.

TREATMENT OF DATA

All figures that made up each budget were collected by years for each district. These were then classified as to sources, and listed as revenue for that year from that source. These are shown in tables in the Appendix. Totals and summaries of these numbers are used in the main body of the thesis. The reader is referred to the Appendix for the complete tables of all sources for each district, by years, for this period studied.

CHAPTER II

VALUATIONS-ENUMERATIONS-LEVIIES

Differences in Assessed Valuations

In the Appendix, Table I shows the valuation of every district of Hughes County for each year studied.

The numbers shown represent the total value of real estate, personal, and corporate property, all of which bear the same rate of tax for school purposes.

In 1931 the valuations in Hughes County ranged from \$16,780 for the poorest district to \$3,364,648 for the wealthiest. Of course, the size and enumeration of these districts also differed greatly. To get a better comparison, consider District Number 53 which with a valuation of \$179,327 adjoins District Number 56 with the valuation of \$16,780. It had about the same area and about the same number of school pupils as did District 56. The valuation of District 56 was 9.3% of the valuation of District Number 53. From this difference, it is easily seen that some districts are better able to furnish funds for their schools than are other neighboring districts.

Variations such as these continued to exist during all the years studied.

INCREASE OR DECREASE OF VALUATIONS

Beginning in 1930 all property began to decline in value. Accordingly, the valuations as listed with the

County Assessor began to decline. From 1930 to 1931 the total valuation of Hughes County decreased over one and one-half million dollars.

Table I shows that from 1931 the total valuation dropped from \$14,135,000 to \$9,949,905 in 1933, making a decrease of 29.6 per cent. In 1935 the total increased from \$142,352 to \$10,092,267. This was due to an increase of 5 per cent as made by the State Court of Tax Review, which increased all assessments in Oklahoma 5 per cent.¹ The 1937 valuation decreased about one-half million dollars and declined still further as to the amount taxable for the general revenue of schools, because of a Homestead Exemption of \$959,018. This left a total of \$8,639,106. In 1939 the taxable total was \$8,065,742. This was 57 per cent of the valuation in 1931. If the Homestead Valuation had not been exempted, the total would have been 64% of the total of 1931.

Only three districts showed a higher valuation in 1939 than in 1931. These were among the very poorest districts.

ENUMERATION

The total county enumeration of children remained fairly steady during these years. The number in 1931 was 10,298. In 1933 there were 10,828. By 1935 the number

1. Explanation given to the writer by the County Assessor of Hughes County.

Table I. Total Valuation of Hughes County as Shown by County Assessor's Abstract of Tax Rolls.²

County Valuation	Year 1931	Year 1933	Year 1935	Year 1937	Year 1939
Total	\$14,135,000	\$9,949,905	\$10,092,267	\$9,588,124	\$9,070,542
Less Homestead Exemption				8,629,106	8,065,742

2. See Table I in Appendix for valuations by Districts.

dropped to 10,659 and declined until in 1939 only 9,903 were enumerated. This was 395 fewer than in 1931. This was likely a result of a decrease of the total population of the county of approximately one thousand during the past decade.

MILLS ALLOCATED

There is a fifteen mill levy on valuations that goes to the schools, to county and city government. The schools were guaranteed five mills of this until 1933; since that time the County Excise Board has allocated the fifteen mills to the three recipients as they saw fit. This they continue to do. In Hughes County the Schools have been allocated their full five mills each year.

MILLS VOTED

When the ad valorem tax was the basis of financial support for the public schools, the number of mills voted by the people of a district at their annual school meeting was an indication of their willingness to support their school. The limit for this levy was ten mills on each dollar. This was in addition to the five mill levy that was guaranteed to the school or such part as was later allocated by the County Excise Board. In 1931 only eight districts had less than the limit of fifteen mills. Some of these had other income that reduced their totals,

leaving their corrected levies less than the maximum.

In 1933 and subsequent years the people in nearly every district voted the limit. But the full fifteen mills were not levied, because the state in allocating certain revenues made it mandatory that they be used only to reduce the ad valorem levy. The valuation of a district multiplied by the number of mills levied represents the possible ad valorem revenue. But the levy-reducing items are then subtracted from the ad valorem revenue, and the balance is divided by the valuation of the district thus giving the corrected tax levy. Seventy-five per cent of the income tax and 50 per cent of the sales tax were two items used to reduce the tax levy.³

In 1933 the levy was fairly uniform with thirty-five districts having a levy of 12.68 mills⁴, while the others varied slightly from this.

In 1935 the amount of tax-reduction items was greater than any other year, thereby making the corrected tax levy for that year the lowest of any during the past ten years. One district which is low in valuation, had its levy reduced to 2.523 mills.⁵ But, may the reader be reminded that it in no way reflects upon the willingness of the people to support their schools, because they voted the

3. Oklahoma Tax Commission Report from January 19, 1931 to November 1, 1934.

4. Table II in Appendix.

5. Table II in Appendix, District Number 36.

limit and the reduction was entirely beyond their power.

In 1939 every district voted the full amount allowed. Due to decreased Tax-reduction revenue the corrected-levies were very close to fifteen mills, with only three falling below 14.5 mills.

CHAPTER III

INCOME FROM VARIOUS SOURCES USED TO FINANCE SCHOOLS--
SPECIAL STUDY OF CERTAIN SOURCES OF INCOME

District Sources

At one time the district furnished practically all the financial support for its school. The greater part, and in most districts the entire amount, of district revenue comes from the ad valorem tax. Due to this factor, much attention is given to the amount of ad valorem tax appropriated.

In this report all district funds are classed under one of two sources; ad valorem tax, or transfer fees and tuition.

Table II shows that the amount received from ad valorem taxes had decreased by 1935 to only 48 per cent of the 1931 amount. This was true despite the fact that in 1935 valuations were 71 per cent of those in 1931. As explained above, this low ad valorem tax was due to the large amount of certain state revenue used to reduce the tax rate. The amount from ad valorem taxes increased in 1937 and showed a slight decline in 1939.

Transfer fees and tuition declined throughout the years studied. Since 1937 the state has assumed payment of all transfer fees due from Secondary aid districts.

Table II. District Sources of Revenue for 51 Schools of Hughes County, Oklahoma, from 1931 to 1940.

District Source	1931	1933	1935	1937	1939
Ad Valorem Tax	\$184,572	\$115,240	\$89,719	\$105,198	\$105,020
Transfer Fees and Tuition	12,646	5,621	5,400	2,849	1,823
TOTAL	197,218	120,861	95,120	108,047	106,843

COUNTY SOURCES

Money from the county apportionment and from the gross production tax are listed as County Sources. The gross production tax is collected by the Oklahoma Tax Commission and returned to the county from which collected where one-tenth goes to the schools.

In 1931 the county furnished \$19,732. This dropped to \$6,734 in 1933, the lowest for any year during this period. In 1935, it was \$7,000; however, the amount actually received was more than this as many districts did not estimate any revenue from gross production but did receive an appropriation from it. In 1937 the amount was \$18,135. In 1939 the figure was \$10,420. This drop was due largely to an elimination of the county apportionment.

Further reference is made to County Sources in Table IV.

STATE SOURCES

Since statehood there has been revenue coming to schools from the state apportionment. In addition to this, the state has from time to time contributed from various sources to the up-keep of public schools.

Table III shows the breakdown of state revenue from 1931 to 1940. The state apportionment declined throughout these years. The state relieved weak schools with

\$29,191 in state aid in 1931, and increased this amount over eighteen-thousand dollars in 1933. The income and sales tax brought in \$39,631 to Hughes County that year. The miscellaneous revenue was mostly from transfer fees paid by the state.

In 1935 state aid was allocated in two parts known as primary and secondary aid. This amounted to \$143,276. In 1937 this was increased to \$180,563, the most state aid granted in any one year. The sales tax had been diverted from schools and the amount from cash items showed a decline.

In 1939 state aid was decreased \$106, but the other state revenue decreased so that the total was \$215,437 or \$10,637 less than in 1937, when more state funds were received by Hughes County Schools than in any other year. All districts received primary aid and all except four received secondary aid, in 1939. This is proof that the most of the schools cannot support a "minimum" program without much state aid.

For 1937 and 1939 the miscellaneous revenue included funds from the beverage tax, state apportionment and certain transfer fees.

Funds to replace losses from homestead exemption were granted beginning in 1937. This fund will be discussed more fully later in the chapter.

Table III. Breakdown of State Revenue to Schools in Hughes County from 1931 to 1940.

	1931	1933	1935	1937	1939
State Apportionment*	\$23,186	\$ 17,020	\$ 14,244	\$	\$
State Aid	29,191	47,842			
Income and Sales Tax		39,631	28,953	9,041	1,442
Primary Aid			68,206	76,136	52,644
Secondary Aid			75,070	104,427	127,813
Homestead Substitute				9,124	11,387
Miscellaneous		4,924		27,346	22,151
TOTAL	52,377	109,417	186,474	226,074	215,437

*State Apportionment for 1937 and 1939 is included in Miscellaneous.

FEDERAL SOURCES

The Federal government pays tuition for Indian children who attend school. This is calculated upon the number of days actually attended by the Indian child.

There are also federal funds for helping to pay vocational teachers. There are only two districts in Hughes County which have ever received this vocational aid; however, the amounts received by them have sometimes been rather large making the revenue from Federal Sources seem unduly large for some years. Outside of this, federal funds have been fairly uniform over the years studied, except that in 1939 there was a considerable drop. The amount received in 1939 was slightly more than in 1931.

Table IV shows the amounts received for the five years studied.

NON ISOLATED SOURCES

During the early years of this period, there were scarcely any districts that reported any funds left at the end of a fiscal year. A very few reported a cash surplus in 1931, but as many warrants and accounts were unpaid, no cash surplus is shown for that year.

The cash surplus is transferred to the budget for the following year and reduces the tax levy. Since it is impractical to classify this by any other source used in this study it is listed under Non-Isolated Sources.

Table IV shows the amounts of this item for each year.

Table IV. Total Sources of Revenue for 51 Schools of Hughes County from 1931 to 1940.

Source	1931	1933	1935	1937	1939
District	\$197,218	\$120,861	\$ 95,120	\$108,047	\$106,843
County	17,932	6,730	7,000	18,135	10,420
State	52,377	109,417	186,474	226,074	215,437
Federal	8,038	6,774	6,732	13,384	8,656
Non-Isolated	0	1,202	3,432	13,379	5,303
TOTAL	275,565	244,984	298,758	379,019	346,659

TOTAL INCOME

Table IV shows that the total amount spent operating the schools of Hughes County decreased from 1931 to 1933 about thirty-thousand dollars or eleven per cent. This was due to the tremendous decrease in valuations. The amount spent rose from that time until 1937, when it reached the peak, being 37 per cent more than in 1931. The amount declined again in 1939 leaving a cost that was 25 per cent higher than in 1931. That this cost is not excessive or unjustified is shown by the fact that in 1939 every district, except four, qualified for and received secondary aid, and also by the fact that the average per capita cost on enumeration was only \$35 which was below the state average.

Table V shows the per cent of revenue furnished the schools by each source for each of the years studied. The district revenue declined from 71.6 per cent to 30.8 per cent, while the state's share rose from 19.0 per cent to 62.2 per cent. These facts are most significant. The writer has stated that the people voted the limit upon themselves. No more can be raised locally upon the present valuations, except such amounts as are deducted because of tax-reduction items. The costs of the schools are not excessive, yet the districts furnish less than one-third the amount necessary to carry on schools. The share furnished by county, Federal, and Non-Isolated Sources

together amounted to only seven per cent of the total in 1939. The state had the burden of furnishing nearly two-thirds the amount necessary to carry on our schools at present.

Table V. Per cent of Revenue Furnished by Each Source to 51 Hughes County, Oklahoma Schools from 1931 to 1940.

Source	1931	1933	1935	1937	1939
District	71.6%	49.4%	31.8%	28.5%	30.8%
County	6.5%	2.7%	2.3%	4.8%	3.0%
State	19.0%	44.7%	62.4%	59.6%	62.2%
Federal	2.9%	2.7%	2.3%	3.5%	2.5%
Non-Isolated	0 %	.4%	1.1%	3.5%	1.5%

SCHOOL REVENUE IN LIEU OF HOMESTEAD EXEMPTION

The status of school revenue in 1937 and following years has been affected by the workings of the Homestead Exemption Law.

In this study the writer would like to determine the effect this has had on the ad valorem tax for school support in Hughes County. This would require considerable research, so this phase will be treated briefly.

Following a special election, the Sixteenth Legislature passed in January 1937 a bill known as House Bill Number 3, which vitalized the Homestead Exemption Amendment to the Constitution. This bill exempted homesteads

not exceeding one-hundred-sixty acres if rural or one acre if urban, up to the amount of one thousand dollars from all ad valorem taxes, except for such bonded indebtedness as already existed at the time of the initial effectiveness of H. B. 3.¹

In 1937 there were 1710 Homesteads valued at \$962,018 exempted from taxation in Hughes County. In 1939 the number was 1887 with a valuation of \$984,800.²

In order to replace the school revenue thus lost, the Sixteenth Legislature specifically designated \$1,800,000 of the state aid appropriated under House Bill 6, as a fund to replace this loss. This is known as the Homestead Exemption Replacement Fund, and is called Homestead Substitute, in estimates. In 1939, the Seventeenth Legislature reduced the Homestead Substitute Fund to \$1,400,00.³

Hughes County received \$9,124 in 1931 and \$11,387 in 1939 from the Homestead Substitute Fund. This figures a rate of 9.48 mills on the Homestead valuation for 1937 and a rate of 11.56 mills on the 1939 valuation. Since the average levies for the county for these two years were respectively higher than this, it is clearly seen

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1. Session Laws of Oklahoma 1936-1937, Chapter 66, Article I Sec. 1.
 2. County Assessor's Abstract of Tax Rolls for 1937.
 3. Session Laws of Oklahoma 1939, Senate Bill Number 22, Article 14, Section 4.

that a loss has resulted to the schools.

INTANGIBLE TAX AS IT APPLIES TO THE SCHOOLS OF
HUGHES COUNTY.

House Bill 606, Article 4,⁴ as enacted by the Seventeenth Legislature defined intangible property, specified the levy on same and provided for apportionment of funds thus derived. In brief, property such as cash, checks, accounts, bonds, notes and some other securities, are divided into two classes, one bearing a tax rate of two mills and the other four mills on each dollar. The collections from this levy are to be equally divided between the general fund of the county and the common schools of the county, the amount going to schools being apportioned upon a per capita basis as shown by the enumeration of the district.

This tax was levied for the first time in 1940, hence it did not apply to the years covered in this study. But for the sake of answering the question as to the effect this tax will have upon school revenues the writer includes this brief mention. The 1940 assessment of intangible property will bring in a total of \$3,290.72. The schools should receive one-half of this amount, but

4. Ibid. Chapter 66, House Bill 606.

this year they will receive only 40 per cent⁵ or \$1,316;
approximately fourteen cents per pupil enumerated.

5. Statements of County Assessor and County Treasurer in
interview with the writer.

CHAPTER IV
SUMMARY AND CONCLUSION

In the foregoing pages the writer presented, as revealed by the data collected, some facts concerning the support of the public schools of Hughes County, Oklahoma. The most significant findings are again listed below.

There are wide differences in the valuations of districts within the county, resulting in great inequality in ability to furnish local support for their schools. The valuations in the county decreased so that in 1939 the total was only 57 per cent as much as in 1931. The enumeration of school children was at its highest in 1933, and declined slowly until in 1939 it was three-hundred ninety-five less than in 1931, showing a loss of 3.8 per cent over the period. Five mills were allocated the schools each and every year, while the people voted an extra ten mills, almost without exception, thus showing a willingness to support the schools to the best of their ability. Certain items were used to reduce the ad valorem tax levy thereby making it impossible for the district to furnish as much revenue as it was capable of doing. The ad valorem tax furnished 71.6 per cent of the school revenue in 1931, but declined until in 1937 it furnished only 28.5 per cent. Transfer fees and tuition as a district source of revenue decreased until at the close of the period they furnished only 14 per cent as much money as at the beginning. County funds declined from 6.5 per cent to three per cent of the

budget. The County apportionment was abolished entirely. The state increased its share of support from 19 per cent in 1931 to 62.2 per cent in the year of 1939. Revenue from state apportionment and income tax decreased, while the largest increase was made in state aid. Some sources, from which state revenue came for schools, changed every biennium. All districts received primary aid and all except four received secondary aid in 1939. The forty-seven districts receiving secondary aid are too poor to maintain a school that meets the "minimum" established by the state. Federal funds remained fairly constant, showing a slight gain in 1939 over 1931. A cash surplus was shown by some districts after 1931. The amounts were small, except in 1937 when it totaled 3.5 per cent of the budget. Independent and consolidated districts tended to show less cash surplus than did other dependent districts. The total cost of the schools in 1939 was 25 per cent more than in 1931.

Homestead Exemption losses were partially replaced by the state. The Homestead Substitute increased from 1937, the first year effective, to 1939. The new tax on intangibles promises to offer practically no support to schools.

A study should be made to determine the degree to which assessments approach the true value of property of all types; real estate, personal and corporate. They should be assessed at a fair cash value.

At present it seems imperative that the state continue to help support the schools in a large measure. Legislation is needed that will provide permanent adequate revenue for schools. Until this is done schools will depend upon schoolmen of the state prying appropriations out of harrassed Legislatures to carry on from year to year.

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APPENDIX

The following tables are given as facts upon which calculations made in the main body of this report depend. The numbers as shown were copied direct from the original estimates of the school districts of Hughes County, Oklahoma, except in cases where it was necessary to change gross numbers to net.

To collect the information contained in these tables it was necessary to study the last ten estimates of each district. Estimates for dependent districts were found filed in the County Clerk's Office, in Holdenville, Oklahoma. Some estimates for independent districts were found filed in the County Treasurer's Office. It was necessary to go to the office of the State Board of Equalization in the State Capitol Building at Oklahoma City to find some of these estimates, as not all independent districts are compelled to file estimates in county offices.

For convenience and clarity the numbers representing revenue are given only in whole dollars.

There are fifty-one school districts whose estimates are made up and approved in Hughes County. There are five independent, seven consolidated, and thirty-nine other dependent districts. Included in the above are five joint districts whose estimates are made up in Hughes County. There are six joint districts whose budgets are made up in other counties, and whose estimates are not easily accessible. These six were not considered in this study. Since they are so small and so few, their omission has very little, if any, effect upon the findings of this research.

The classification of revenue as to sources follows the plan used by the Research Division of the State department of Education of Oklahoma. Some revenue from State Sources is collected locally, but whose allocation to a district or county does not depend upon the amount collected within this sub-division. Some taxes are collected and allocated by the state but the amount returned to a county to be distributed to the districts, is determined by the amount collected within the county. This revenue is classed as a county source.

There are certain items in the estimates that are difficult or impractical to classify by source. These are listed as Non-Isolated Sources. Throughout these tables the only item thus classified as Non-Isolated is the cash surplus from the previous year. It is difficult to always identify the source of the surplus, but, since it is used

to reduce the ad valorem tax rate, the writer believes it should be classified as a district source. However, he follows the advice of the State Department of Education and of the County Treasurer of Hughes County in classifying the Cash Surplus as a Non-Isolated Source of revenue.

In these tables an independent district is indicated by an "I" preceding the number of the independent district. "C" denotes a consolidated district and "Jt" denotes a joint district.

Table I. Valuations of 51 School Districts of Hughes County, Oklahoma, by years from 1931 to 1939.

Dist. No.	1931	1933	1935	1937	1939
C 1	\$ 344,788	\$ 246,772	\$ 306,710	\$ 268,179	\$ 256,814
C 2	464,274	327,690	318,433	316,539	305,203
C 3	407,392	273,514	259,054	249,614	250,943
C 4	310,359	245,757	258,858	260,715	249,618
C 5	183,435	125,830	143,205	133,808	121,140
C 6	291,268	188,889	212,520	201,172	190,491
C 7	535,499	377,346	371,544	367,937	342,424
1	221,007	168,020	152,940	155,379	149,395
2	353,127	270,314	205,883	211,778	187,266
I 5	1,489,050	1,030,247	1,057,771	949,124	861,959
7	98,427	68,788	62,373	58,189	57,971
8	105,252	75,535	83,589	69,164	66,733
I 9Jt.	498,638	337,277	367,277	335,929	301,606
15	106,853	83,406	86,568	87,568	79,496
16	36,300	30,532	30,489	30,115	27,768
20	312,229	241,275	215,305	186,899	191,120
21	103,656	77,799	74,926	93,527	86,207
26	103,622	71,826	75,718	76,700	83,594
27Jt.	48,835	33,745	36,343	32,970	12,961
31	64,789	40,800	42,531	39,845	40,482
34	104,880	46,450	55,221	54,595	51,050
I 35	3,364,648	2,345,669	2,361,122	2,240,303	2,163,832
36	64,460	43,471	48,173	42,305	39,275
37	228,167	166,827	158,932	147,768	114,660
38	168,728	162,778	183,849	181,783	181,829
40	183,005	133,023	130,070	118,983	114,339
41Jt.	151,352	106,074	102,893	94,260	89,913
44	73,284	59,733	62,518	62,723	59,340
45	89,424	77,602	84,313	78,678	61,092
46	35,958	44,723	50,279	46,522	44,404
47	253,664	183,981	179,998	166,414	157,257
I 48	519,509	509,993	525,277	508,491	516,031
50	124,428	101,281	108,898	106,702	107,341
52	87,960	55,224	57,880	52,937	51,072
53	179,327	102,195	104,193	97,323	93,847
I 54	361,112	350,600	365,265	337,317	319,076
55	94,787	67,530	74,338	68,213	63,921
56	16,780	23,094	25,505	23,095	22,105
58	67,610	44,535	50,516	43,915	45,235
59	40,960	42,692	45,710	43,815	40,390
60	45,344	48,947	53,008	61,566	57,053
62Jt.	49,795	37,607	42,192	38,770	35,590
63	49,950	28,667	32,993	32,421	30,215
64	79,692	56,664	62,104	59,440	57,842
65Jt.	332,661	130,026	131,394	130,939	113,047

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Table I, continued. Valuations of 51 School Districts of Hughes County, Oklahoma by years from 1931 to 1939.

Dist. No.	1931	1933	1935	1937	1939
66	85,016	69,878	71,293	64,481	39,224
67	59,105	38,546	35,654	32,707	29,380
68	100,565	71,739	73,467	76,164	64,997
73	78,057	47,826	52,044	51,756	44,535
75	57,695	36,768	39,714	35,619	32,626
78	128,091	93,318	89,509	82,573	78,545
County Total	14,135,000	9,949,905	10,092,267	9,588,124	9,070,542
Total Less Homesteads				8,629,106	8,065,742

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Table II. Tax Levies in mills; as corrected for 51 School Districts of Hughes County, Oklahoma, from 1931 to 1939.

Dist. No.	1931	1933	1935	1937	1939
C 1	15	12.86	11.802	11.345	14.727
C 2	15	12.86	13.315	11.611	14.842
C 3	15	12.86	13.048	13.907	14.875
C 4	15	12.86	12.240	12.675	14.807
C 5	15	12.86	10.557	12.322	14.627
C 6	15	12.86	11.506	13.1	14.698
C 7	15	12.86	13.442	13.892	14.864
1	13.795	10.498	8.512	8.93	14.948
2	15	12.86	11.404	13.93	14.861
I 5	15	12.86	11.676	13.363	14.748
7	15	12.472	11.346	13.56	14.82
8	15	10.123	11.956	13.445	14.695
I 9Jt.	15	12.86	11.513	14	14.782
15	15	12.856	12.191	14.33	14.793
16	15	12.163	8.955	11.62	14.756
20	14.636	12.86	13.618	14.29	14.896
21	15	12.86	10.795	11.452	14.815
26	15	12.86	12.77	13.892	14.869
27Jt.	15	12.856	12.5	11.926	14.915
31	8.878	12.858	13.348	13.78	14.811
34	15	12.87	11.699	13.764	14.804
I 35	15	13.36	12.9347	13.872	14.85
36	15	12.86	2.523	11.93	14.349
37	11.518	12.527	10.518	14.334	14.898
38	15	12.86	13.806	14.13	14.866
40	13.01	11.127	13.396	14.39	14.935
41Jt.	12.75	12.86	13.392	14.286	14.891
44	15	12.86	11.654	12.559	14.741
45	15	12.86	11.979	13.795	14.752
46	15	12.86	12.652	14.5	15
47	12.363	12.86	10.767	14.58	13.794
I 48	15	12.86	10.206	13.74	14.832
50	15	12.85	12.591	14.289	14.872
52	15	12.86	11.11	12.976	14.635
53	15	12.85	4.76	10.67	12.181
I 54	15	12.86	12.623	14.229	14.873
55	15	12.846	12.181	13.579	14.759
56	15	12.86	9.375	13.29	14.745
58	15	12.856	5.902	11.166	14.529
59	15	12.855	12.186	13.575	14.805
60	15	12.86	12.633	13.99	14.797
62Jt.	15	12.86	6.332	11.951	14.529
63	14.87	12.86	11.962	12.77	14.664
64	15	12.86	11.469	13.27	14.786
65Jt.	15	12.86	13.036	14.554	14.134

Table II, continued. Tax Levies in mills; as corrected for 51 School Districts of Hughes County, Oklahoma, from 1931 to 1939.

Dist. No.	1931	1933	1935	1937	1939
66	15	12.86	12.131	12.83	14.683
67	15	12.86	9.06	12.78	14.487
68	15	12.86	7.868	11.546	14.671
73	15	12.86	7.322	13.84	14.873
75	15	12.86	10.540	10.406	14.728
78	15	12.86	12.341	14.18	14.88

Since 1931 each district has voted a fifteen levy, but certain state sources of income are used to reduce the levy so that in nearly every case the corrected levy is less than the fifteen mills voted.

Table III. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1931-1932.

Dist. No.	District Sources	County Sources ¹	State Sources	Federal Sources ²	Non-Isolated Sources
C 1	\$ 5,073	\$ 60	\$ 5,403	\$ 140	\$
C 2	7,149	472	3,450	192	
C 3	5,555	452	1,479	69	
C 4	5,207	430	4,284	57	
C 5	3,771	474	3,327	368	
C 6	5,417	600	3,194	414	
C 7	9,120	530	1,046	211	
1	2,771	190	286	0	
2	5,028	307	460	51	
I 5	22,596	2,312	6,277	2,022	
7	1,342	163	245	106	
8	1,833	180	270	172	
I 9Jt.	6,799	581	1,471	418	
15	1,457	196	294	168	
16	494	78	242	55	
20	4,154	365	548	207	
21	1,413	250	946	109	
26	1,413	120	180	168	
27Jt.	753	92	78	0	
31	522	103	155	61	
34	1,430	138	207	61	
I 35	48,477	4,988	5,325	839	
36	906	238	357	200	
37	2,389	161	242	47	
38	2,300	165	248	56	
40	2,261	132	199	63	
41Jt.	2,063	96	144	22	
44	999	196	294	165	
45	1,219	129	456	35	
46	490	74	335	22	
47	314	121	182	98	
I 48	10,409	2,111	2,854	477	
50	1,696	121	182	82	
52	1,199	167	250	36	
53	2,445	80	120	13	
I 54	5,855	909	461		
55	1,292	160	312	194	
56	228	81	572	53	
58	921	198	297	201	
59	558	89	166	0	
60	618	134	951	56	
62Jt.	946	256	1,146	23	
63	675	60	90	41	
64	1,087	120	180	49	
65Jt.	4,808	105	158	0	

Table III, continued. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1931-1934.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
66	\$ 1,159	\$ 125	\$ 485	\$ 65	
67	805	163	850	30	
68	1,371	254	681	120	
73	1,064	121	182	0	
75	786	110	676	113	
68	1,746	81	122	0	
TOTAL	197,218	17,932	52,376	8,038	

-
1. County apportionment makes up County Sources for this year.
 2. District Number 5 received Federal Vocational Funds. All other Federal Funds were from Indian Tuition.

Table IV. District Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1931-1932.

Dist. No.	Ad Valorem Taxes	Transfer Fees and Tuition	Dist. No.	Ad Valorem Taxes	Transfer Fees and Tuition
C 1	\$ 4,701	\$ 372	41Jt.	\$ 2,063	\$ 0
C 2	6,331	818	44	999	0
C 3	5,555	0	45	1,219	0
C 4	4,744	463	46	490	0
C 5	2,506	1,264	47	3,146	0
C 6	3,973	1,443	I48	9,478	931
C 7	7,302	1,818	50	1,696	0
1	2,771	0	52	1,199	0
2	4,815	212	53	2,445	0
I 5	20,304	2,272	I54	5,401	454
7	1,342	0	55	1,292	0
8	1,833	0	56	228	0
I 9Jt.	6,799	0	58	921	0
15	1,457	0	59	558	0
16	494	0	60	618	0
20	4,154	0	62Jt.	946	0
21	1,413	0	63	675	0
26	1,413	0	64	1,087	0
27Jt.	753	0	65Jt.	4,808	0
31	522	0	66	1,159	0
34	1,430	0	67	805	0
I35	4,588	2,594	68	1,371	0
36	906	0	73	1,064	0
37	2,389	0	75	786	0
38	2,300	0	78	1,746	0
40	2,261	0			
TOTAL				184,572	12,646

Table V. State Sources of Revenue for 51 Hughes County, Oklahoma Schools, for 1931-1932.

Dist. No.	State Apportm't	State Aid	Dist No.	State Apportm't	State Aid
C 1	\$ 908	\$ 4,495	41Jt.	\$ 144	\$ 0
C 2	709	2,741	44	294	0
C 3	679	800	45	193	263
C 4	619	3,665	46	110	225
C 5	711	2,616	47	182	0
C 6	900	2,294	I48	479	2,375
C 7	796	250	50	182	0
1	286	0	52	250	0
2	460	0	53	120	0
I 5	3,469	2,808	I54	461	0
7	245	0	55	240	72
8	270	0	56	122	450
I 9Jt.	871	600	58	297	0
15	294	0	59	133	33
16	117	125	60	201	750
20	548	0	62Jt.	384	762
21	376	570	63	90	0
26	180	0	64	180	0
27Jt.	38	40	65Jt.	158	0
31	155	0	66	188	297
34	207	0	67	700	150
I35	3,325	2,000	68	381	300
36	357	0	72	182	0
37	242	0	75	166	510
38	248	0	78	122	0
40	199	0			
			TOTAL	23,186	29,191

Table VI. Sources of Revenue for 51 Hughes County, Oklahoma Schools, for 1933-1934.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
C 1	\$ 2,958	\$ 233	\$ 7,088	\$ 137	\$ 0
C 2	3,900	96	4,714	161	0
C 3	3,062	167	2,440	86	101
C 4	2,352	256	5,626	0	0
C 5	1,760	188	6,750	380	0
C 6	1,916	241	5,534	147	0
C 7	4,950	174	2,668	0	0
1	1,603	54	644	0	466
2	3,160	143	1,446	92	0
I 5	17,856	850	20,017	158	0
7	650	62	577	44	0
8	695	65	762	182	0
I 9Jt.	3,902	224	2,707	416	0
15	855	70	602	147	0
16	337	45	349	90	0
20	2,821	125	1,202	194	0
21	909	101	1,414	28	0
26	769	45	484	160	0
27Jt.	394	29	301	28	0
31	403	32	304	0	0
34	543	68	900	20	0
I 35	29,808	1,101	14,752	462	0
36	508	89	868	123	0
37	1,899	53	503	172	71
38	1,895	53	605	31	0
40	1,345	42	433	44	346
41Jt.	1,233	39	360	27	71
44	698	74	733	181	0
45	906	57	617	50	0
46	522	24	213	17	0
47	2,150	45	471	51	63
I 48	6,345	379	4,951	525	0
50	1,183	52	459	77	0
52	646	55	819	40	37
53	1,194	32	333	0	0
I 54	4,518	238	2,998	326	0
55	788	61	725	125	0
56	270	32	481	26	0
58	520	72	841	227	0
59	498	41	854	0	0
60	571	47	651	20	0
62Jt.	543	99	1,869	86	0
63	335	21	360	0	0
64	662	47	661	13	0
65Jt.	1,817	341	874	14	44

Table VI, continued. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1933-1934.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
66	\$ 816	\$ 63	\$ 944	\$ 26	\$ 0
67	449	66	1,187	31	0
68	845	100	1,422	79	0
73	559	49	566	0	0
75	429	40	1,992	80	0
78	1,090	33	325	0	0
TOTAL	120,886	6,734	109,417	6,774	1,202

Table VII. District Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1933-1934.

Dist. No.	Ad Valorem Taxes	Transfer Fees and Tuition ³	Dist. No.	Ad Valorem Taxes	Transfer Fees and Tuition
C 1	\$ 2,884	\$ 74	41Jt	\$ 1,233	\$ 0
C 2	3,829	70	44	698	0
C 3	2,939	123	45	906	0
C 4	2,319	33	46	522	0
C 5	1,471	289	47	2,150	0
C 6	1,399	516	I48	5,952	392
C 7	4,264	685	50	1,183	0
1	1,603	0	52	646	0
2	3,160	0	53	1,194	0
I 5	16,472	1,384	I54	4,098	419
7	650	0	55	788	0
8	695	0	56	270	0
I 9Jt.	3,579	323	58	520	0
15	855	0	59	498	0
16	337	0	60	571	0
20	2,821	0	62Jt.	543	0
21	909	0	63	335	0
26	769	0	64	662	0
27Jt.	394	0	65Jt.	1,817	0
31	403	0	66	816	0
34	543	0	67	449	0
I35	38,499	1,309	68	845	0
36	508	0	73	559	0
37	1,899	0	75	429	0
38	1,895	0	78	1,090	0
40	1,345	0			
			TOTAL	115,240	5,620

3. District Number 5 was the only one to receive tuition.

Table VIII. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1933-1934.

Dist. No.	State Apport'mt	Transfer Fees	Income and Sales Tax ⁴	State Equaliza- tion Fund	Relief Fund
C 1	\$ 573	\$ 399	\$ 1,224	\$ 4,415	\$ 476
C 2	415	454	718	2,845	280
C 3	410	0	842	859	328
C 4	630	69	1,135	3,050	742
C 5	464	818	1,021	4,049	397
C 6	593	0	1,293	3,144	503
C 7	430	90	939	842	365
1	136	0	364	0	143
2	340	69	746	0	290
I 5	2,090	2,244	4,530	9,387	1,765
7	152	0	306	0	119
8	155	0	436	0	170
I 9Jt.	549	328	1,121	284	424
15	172	0	309	0	120
16	110	0	172	0	67
20	308	0	643	0	250
21	249	64	454	468	177
26	110	0	230	54	89
27Jt.	72	0	165	0	64
31	80	0	158	0	65
34	167	0	288	331	112
35	2,729	363	11,660	0	0
36	219	0	378	121	149
37	130	0	268	0	104
38	132	0	340	0	132
40	103	0	237	0	92
41Jt.	97	0	189	0	73
44	182	0	326	97	127
45	142	0	264	78	131
46	60	0	110	0	42
47	122	0	251	0	97
I 48	1,101	22	1,967	1,093	766
50	129	0	237	0	93
52	133	0	275	301	107
53	80	0	182	0	71
I 54	474	0	932	1,229	363
55	150	0	361	73	140
56	80	0	202	66	131
58	177	0	319	344	0
59	102	0	202	470	79
60	115	0	251	187	97
62Jt.	244	0	546	865	213
63	51	0	137	117	53
64	117	0	313	109	121
65Jt.	175	0	474	0	223

Table VIII, continued. State Sources of Revenue for
51 Hughes County, Oklahoma Schools, for 1933-1934.

Dist. No.	State Apport'mt	Transfer Fees	Income And Sales Tax	State Equaliza- tion Fund	Relief Fund
66	\$ 155	\$ 0	\$ 313	\$ 324	\$ 151
67	162	0	388	508	127
68	246	0	577	374	222
73	122	0	319	0	124
75	979	0	319	592	100
78	82	0	175	0	68
TOTAL	17,020	4,924	39,631	36,677	11,165

4. Revenue from Income Tax and 50% of Sales Tax were used to reduce Ad Valorem Levy.

Table IX. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1935-1936.

Dist. No.	District Sources	County Sources ⁵	State Sources	Federal Sources	Non-Isolated Sources
C 1	\$ 3,583	\$ 262	\$ 10,432	\$ 175	\$ 0
C 2	3,755	132	7,189	226	0
C 3	3,267	134	6,135	79	0
C 4	3,195	228	8,614	107	0
C 5	1,469	171	7,640	410	0
C 6	3,251	211	10,719	106	59
C 7	5,106	139	6,240	322	149
1	1,132	91	1,138	66	81
2	1,975	114	2,649	89	329
I 5	11,612	1,094	28,016	1,576	0
7	623	51	427	153	0
8	845	68	1,010	214	0
I 9Jt.	4,249	312	7,996	350	0
15	1,082	41	669	167	17
16	370	40	380	80	0
20	2,578	102	1,357	146	0
21	680	62	2,307	151	0
26	963	35	1,023	184	90
27Jt.	428	14	534	0	0
31	463	39	560	13	14
34	504	35	1,363	0	41
I 35	15,125	1,603	26,861	329	0
37	1,423	47	874	169	42
38	2,024	42	677	0	226
40	1,415	28	1,097	54	135
41Jt.	1,118	28	1,103	38	163
44	589	45	1,240	220	36
45	1,000	57	1,162	61	7
46	522	19	391	13	14
47	1,701	40	728	51	11
I 48	5,205	324	12,573	291	24
50	1,129	35	862	66	209
52	528	41	1,654	0	16
53	128	29	427	0	301
I 54	4,487	153	9,124	124	0
55	717	47	653	69	62
56	196	28	729	0	6
58	225	51	1,734	113	63
59	481	25	1,169	0	0
60	580	38	1,536	30	0
62Jt.	363	70	2,620	117	0

Table IX, continued. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1935-1936.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
63	\$ 72	\$ 21	\$ 446	\$ 0	\$ 251
64	597	48	1,397	0	89
65Jt.	1,429	405	1,286	57	357
66	714	47	1,382	0	39
67	153	41	1,727	8	108
68	210	103	2,075	113	381
73	277	36	586	0	23
75	363	37	1,490	75	2
78	1,136	23	450	0	57
TOTAL	95,120	7,000	186,474	6,732	3,432

5. County Sources for 1935-1936 included County Apportionment and Gross Production Tax, although only a few districts estimated income from Gross Production.

Table X. District Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1935-1936.

Dist. No.	Ad Valorem Taxes	Transfer Fees	Dist. No.	Ad Valorem Taxes	Transfer Fees
C 1	\$ 3,477	\$ 105	41Jt.	\$ 1,118	\$ 0
C 2	3,712	43	44	589	0
C 3	3,008	258	45	1,000	0
C 4	3,125	69	46	522	0
C 5	1,256	212	47	1,710	0
C 6	2,596	654	I 48	4,605	600
C 7	4,346	760	50	1,031	97
1	1,058	74	52	528	0
2	1,975	0	53	128	0
I 5	10,612	1,000	I 54	3,942	545
7	623	0	55	717	0
8	845	0	56	196	0
I 9Jt.	3,849	400	58	225	0
15	1,082	0	59	481	0
16	370	0	60	580	0
20	2,578	0	62Jt.	304	59
21	680	0	63	72	0
26	937	26	64	555	42
27Jt.	428	0	65Jt.	1,429	0
31	463	0	66	714	0
34	467	37	67	153	0
I 35	14,836	288	68	210	0
36	60	0	73	277	0
37	1,423	0	75	363	0
38	2,024	0	78	1,136	0
40	1,291	123			
			TOTAL	89,719	5,400

Table XI. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1935-1936.

Dist. No.	State Apportionment	Cash Items ⁶	Primary Aid ⁷	Secondary Aid
C 1	\$ 504	\$ 938	\$ 3,173	\$ 5,816
C 2	337	522	1,984	4,345
C 3	343	498	1,685	3,608
C 4	585	694	2,320	5,013
C 5	434	607	1,964	4,634
C 6	540	720	2,842	6,616
C 7	357	569	2,143	3,170
1	131	412	594	0
2	292	632	1,098	626
I 5	2,106	3,419	9,634	12,856
7	131	224	74	0
8	174	242	592	0
I 9Jt.	577	1,322	2,800	3,296
15	106	236	0	326
16	103	159	117	0
20	261	358	737	0
21	158	303	588	1,257
26	89	155	315	462
27Jt.	35	96	297	105
31	101	151	307	0
34	89	174	355	744
I 35	2,503	6,456	17,685	216
36	155	573	613	486
37	121	459	293	0
38	107	215	353	0
40	73	206	305	512
41Jt.	116	163	316	507
44	115	203	217	705
45	146	247	294	473
46	49	113	22	206
47	104	296	326	0
I 48	831	2,493	4,456	4,791
50	89	257	315	200
52	106	217	314	1,017
53	76	130	290	0
I 54	392	832	2,747	5,152
55	122	203	328	0
56	73	128	297	231
58	131	438	674	490
59	65	125	296	682
60	97	121	297	1,021
62Jt.	179	453	627	1,360

Table XI, continued. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1935-1936.

Dist. No.	State Apportionment	Cash Items	Primary Aid	Secondary Aid
63	\$ 53	\$ 96	\$ 296	\$ 0
64	124	213	294	766
65 Jt.	180	292	813	0
66	121	200	307	754
67	106	202	294	1,125
68	264	511	672	627
73	92	387	205	0
75	119	172	325	874
78	59	96	294	0
TOTAL	14,244	28,953	68,206	75,070

6. Cash Items include Income Tax, Sales Tax and Cash Surplus from these two items from previous year.

7. The Beverage Tax was included in the Primary Aid Allocation for this year.

Table XII. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1937-1938.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
C 1	\$ 2,786	\$ 816	\$ 15,213	\$ 399	\$ 1,181
C 2	3,615	507	7,803	167	569
C 3	3,236	516	7,773	134	606
C 4	3,090	562	9,337	682	732
C 5	1,240	473	10,135	168	506
C 6	2,524	735	12,516	39	457
C 7	5,271	605	9,766	892	13
1	1,213	155	832	0	474
2	2,638	323	2,337	140	18
I 5	10,232	2,629	26,871	3,762	49
7	796	63	1,330	70	111
8	799	131	929	250	30
I 9Jt.	4,429	135	10,078	305	0
15	941	68	1,674	0	571
16	353	60	705	145	125
20	2,353	198	1,139	206	557
21	1,067	231	1,260	134	543
26	901	122	1,071	583	175
27Jt.	477	60	603	0	112
31	485	65	647	152	82
34	576	108	941	0	190
I 35	23,886	4,465	43,487	87	202
36	343	136	1,368	80	229
37	1,845	135	889	305	295
38	2,188	133	1,377	185	238
40	1,534	98	848	256	13
41Jt.	1,174	86	770	178	99
44	745	135	1,434	442	271
45	870	160	1,459	193	94
46	596	27	390	0	287
47	2,109	131	829	0	312
I 48	6,649	1,131	16,407	2,031	0
50	1,256	94	1,092	0	112
52	576	107	1,203	0	358
53	911	57	494	0	336
I 54	4,178	768	8,625	111	0
55	679	92	1,185	74	212
56	268	54	705	0	24
58	326	148	1,624	0	663
59	512	106	1,340	197	293
60	771	123	1,163	99	692
62Jt.	492	222	2,984	23	454
63	337	65	656	0	107
64	703	130	1,424	0	284
65Jt.	1,905	259	1,812	396.39	0

Table XII, continued. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1937-1938.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
66	\$ 735	\$ 136	\$ 3,503	\$ 0	\$ 41
67	445	111	1,750	85	235
68	872	203	2,225	151	94
73	626	91	436	0	0
75	425	98	1,412	248	140
78	1,044	50	497	0	171
TOTAL	108,047	18,135	226,074	13,384	13,379

Table XIII. District Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1937-1938.

Dist. No.	Ad Valorem Tax	Transfer Fees ⁸	Dist. No.	Ad Valorem Tax	Transfer Fees
C 1	\$ 2,786	\$ 0	41Jt.	\$ 1,174	\$ 0
C 2	3,615	0	44	745	0
C 3	2,991	244	45	870	0
C 4	3,035	54	46	596	0
C 5	1,240	0	47	2,109	0
C 6	1,995	529	148	5,845	804
C 7	4,493	778	50	1,256	0
1	1,213	0	52	576	0
2	2,638	0	53	911	0
I 5	10,196	36	154	4,110	68
7	796	0	55	679	0
8	799	0	56	268	0
I 9Jt.	4,096	333	58	326	0
15	941	0	59	512	0
16	353	0	60	771	0
20	2,353	0	62Jt.	492	0
21	1,067	0	63	337	0
26	901	0	64	703	0
27Jt.	477	0	65Jt.	1,905	0
31	485	0	66	735	0
34	576	0	67	445	0
I 35	23,886	0	68	872	0
36	343	0	73	626	0
37	1,845	0	75	425	0
38	2,188	0	78	1,044	0
40	1,534	0			
			TOTAL	105,198	2,849

8. The State assumed payment of all transfer fees from Secondary Aid Districts.

Table XIV. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1937-1938.

Dist. No.	Income Tax	Primary Aid	Secondary Aid	Homestead Substitute	Miscellaneous ⁹
C 1	\$ 381	\$ 3,272	\$ 10,056	\$ 323	\$ 1,181
C 2	365	2,131	4,278	310	718
C 3	191	2,267	4,430	196	688
C 4	311	2,472	5,484	127	942
C 5	280	2,378	6,672	51	753
C 6	285	3,043	8,108	205	874
C 7	243	2,830	5,812	198	682
1	76	459	0	17	280
2	181	1,111	412	64	569
I 5	1,178	9,323	11,643	1,442	3,283
7	75	532	491	16	215
8	91	526	0	43	268
I 9Jt.	340	3,020	4,354	373	1,991
15	82	532	735	142	183
16	44	281	181	4	194
20	115	579	4	67	373
21	122	552	160	77	348
26	71	516	228	64	191
27Jt.	18	266	161	18	140
31	42	266	190	15	134
34	51	313	319	100	158
I 35	1,940	16,522	16,860	3,250	4,913
36	119	547	343	103	255
37	85	563	0	85	155
38	133	579	200	149	314
40	51	563	52	41	141
41Jt.	58	500	25	51	134
44	96	547	508	19	263
45	75	563	506	61	253
46	22	266	26	4	72
47	61	547	0	56	164
I 48	549	4,503	9,206	460	1,687
50	62	516	198	140	175
52	91	579	237	27	268
53	37	281	7	0	149
I 54	241	2,664	4,746	251	722
55	70	516	240	121	237
56	35	266	295	7	102
58	108	485	519	117	394
59	53	532	545	23	187
60	55	500	426	3	179
62Jt.	122	939	1,526	7	389
63	18	234	226	24	153
64	90	516	528	11	278
65Jt.	52	813	532	76	339

Table XIV, continued. State Sources of Revenue for
51 Hughes County, Oklahoma Schools for 1937-1938.

Dist. No.	Income Tax	Primary Aid	Secondary Aid	Homestead Substitute	Miscellaneous
66	\$ 74	\$ 2,593	\$ 492	\$ 63	\$ 280
67	84	532	859	35	239
68	134	766	932	25	366
73	52	250	0	28	156
75	50	500	672	10	178
78	60	266	0	25	145
TOTAL	9,041	76,136	104,427	9,124	27,346

9. Miscellaneous Sources included for 1937-1938, State Apportionment, and Beverage Tax.

Table XV. Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1939-1940.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
C 1	\$ 2,855	\$ 473	\$ 10,806	\$ 301	\$ 712
C 2	3,766	292	8,083	129	0
C 3	3,400	271	6,670	50	750
C 4	3,129	339	10,151	309	0
C 5	1,601	304	11,271	69	0
C 6	2,243	394	12,237	7	0
C 7	4,597	387	10,262	169	0
1	1,926	47	383	0	0
2	2,458	156	2,047	54	0
I 5	9,085	1,411	33,582	2,551	80
7	763	49	1,148	83	0
8	816	66	811	74	17
I 9Jt.	3,885	369	10,066	168	0
15	877	54	1,345	29	0
16	353	40	365	73	179
20	2,491	80	761	86	0
21	1,096	71	796	66	50
26	1,037	53	875	172	0
27Jt.	476	32	522	0	0
31	535	36	560	76	0
34	593	43	1,323	0	83
I 35	24,488	2,254	38,317	0	0
36	381	74	1,150	76	200
37	1,490	61	635	131	338
38	2,308	97	2,338	57	0
40	1,492	58	778	149	34
41	1,157	59	859	78	0
44	768	78	884	94	378
45	694	86	1,254	108	0
46	585	13	450	0	0
47	1,882	49	679	0	0
I 48	6,996	843	15,009	2,056	0
50	1,295	58	859	0	129
52	621	65	1,153	0	161
53	1,097	26	326	0	129
I 54	4,010	384	10,968	56	0
55	659	50	1,020	94	117
56	279	31	362	0	306
58	412	73	1,562	0	0
59	509	50	743	53	83
60	737	55	1,037	77	146
62Jt.	547	117	1,004	22	90
63	335	45	470	0	386
64	738	92	1,294	0	162
65Jt.	1,659	355	750	85	0

Table XV, continued. Sources of Revenue for 51
Hughes County, Oklahoma Schools for 1939-1940.

Dist. No.	District Sources	County Sources	State Sources	Federal Sources	Non-Isolated Sources
66	\$ 427	\$ 62	\$ 1,473	\$ 0	\$ 0
67	344	71	1,173	40	356
68	818	104	1,921	138	132
73	569	24	611	30	0
75	408	55	1,369	101	0
78	1,031	41	918	0	70
TOTAL	106,843	10,420	215,437	8,656	5,303

Table XVI. District Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1939-1940.

Dist. No.	Ad Valorem Taxes	Transfer Fees	Dist. No.	Ad Valorem Taxes	Transfer Fees
C 1	\$ 2,855	\$ 0	41Jt.	\$ 1,157	\$ 0
C 2	3,766	0	44	768	0
C 3	3,111	388	45	694	0
C 4	3,129	0	46	585	0
C 5	1,423	177	47	1,882	0
C 6	1,966	277	I48	6,462	533
C 7	4,303	294	50	1,295	0
1	1,926	0	52	621	0
2	2,458	0	53	1,097	0
I 5	9,035	50	I54	4,010	0
7	763	0	55	659	0
8	816	0	56	279	0
I 9Jt.	3,885	0	58	412	0
15	877	0	59	509	0
16	353	0	60	737	0
20	2,491	0	62Jt.	547	0
21	1,096	0	63	335	0
26	1,037	0	64	738	0
27Jt.	476	0	65Jt.	1,659	0
31	535	0	66	427	0
34	593	0	67	344	0
I 35	24,386	101	68	818	0
36	381	0	73	569	0
37	1,490	0	75	408	0
38	2,308	0	78	1,031	0
40	1,492				
TOTAL				105,020	1,823

Table XVII. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1939-1940.

Dist. No.	Income Tax	Primary Aid	Secondary Aid	Homestead Substitute	Miscellaneous
C 1	\$ 58	\$ 2,419	\$ 6,813	\$ 513	\$ 1,000
C 2	44	1,591	5,513	299	635
C 3	28	1,569	4,393	248	431
C 4	44	2,016	7,238	204	647
C 5	39	1,853	8,588	162	627
C 6	44	2,038	8,906	510	738
C 7	43	2,060	7,270	290	598
1	7	162	0	23	190
2	25	828	692	62	439
I 5	186	6,860	22,348	1,442	2,743
7	10	332	587	13	206
8	18	327	173	55	237
I 9Jt.	108	2,158	6,531	373	895
15	13	414	552	172	193
16	6	185	36	14	122
20	19	414	0	83	244
21	14	381	192	52	155
26	10	370	262	75	156
27Jt.	2	185	248	16	69
31	7	185	265	7	95
34	8	381	697	83	152
I 35	270	10,549	18,281	4,263	4,953
36	19	395	359	111	264
37	11	381	27	54	161
38	22	588	1,255	108	362
40	7	436	161	54	120
41Jt.	9	370	291	50	137
44	14	414	198	22	235
45	12	392	544	111	193
46	2	185	193	5	63
47	10	370	96	87	115
I 48	80	3,225	10,049	425	1,228
50	12	403	129	139	171
52	17	370	490	46	230
53	7	196	0	31	92
I 54	38	2,282	7,896	260	490
55	12	337	308	176	186
56	5	174	73	13	95
58	14	392	757	153	245
59	7	414	176	30	115
60	11	370	468	21	166
62Jt.	19	438	246	70	228
63	8	146	142	59	112
64	11	436	652	29	165
65Jt.	6	381	0	105	257

Table XVII, continued. State Sources of Revenue for 51 Hughes County, Oklahoma Schools for 1939-1940.

Dist. No.	Income Tax	Primary Aid	Secondary Aid	Homestead Substitute	Miscellaneous
66	\$ 10	\$ 370	\$ 816	\$ 85	\$ 191
67	13	381	534	35	208
68	20	566	918	46	370
73	5	217	252	29	107
75	8	359	825	23	152
78	9	359	372	25	152
TOTAL	1,442	52,644	127,813	11,387	22,151

Berneice Melton,

Typist