A COMPARATIVE STUDY OF THE EFFECT OF
HOUSE BILL 6 AND HOUSE BILL 212 UPON SCHOOL FINANCE
IN PONTOTOC COUNTY, OKLAHOMA

SEP 25 1939

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IN PONTOTOC COUNTY, OKLAHOMA

By

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1929

Submitted to the School of Education
Oklahoma Agricultural and Mechanical College
In Partial Fulfillment of the Requirements
For the Degree of
MASTER OF SCIENCE

1939

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CHAPTER I

INTRODUCTION

America today is faced with numerous problems. Potential reformers are offering a multitude of theories concerning every phase of our economic and social order. Since ours is a day of reform, it must of necessity be a day of experiment and, no doubt, much money and time will wasted in trying utopian ideas. Many of these theories have been inaugurated in recent years and time alone can prove their value. However, according to one of the world's greatest economists, there is at least one institution in which investment may be safely made and dividends logically expected.

"Even today the safest and most profitable investment is in education. Whatever social or political system may be tried in the future, children will always be the greatest asset. Stocks, bonds, bank accounts, insurance policies, and real-estate holdings may easily pass out of existence. Our children, however, will always be ours."

The above quotation by Roger Babson is a direct challenge for America to educate her youth. The desire for youth to be educated is greater than ever before. This statement is substantiated by the fact that the steady increase in our schools has greatly exceeded the proportional increase in population. Pupils are remaining in school longer increasing our attendance in secondary school where the cost is greater. The number of pupils attending secondary schools more than doubled between the years 1920-30². In spite of ever increasing enrollment and attendance, Oklahoma spent \$6,573,158.07 less on the current expense of her public schools in 1932-33³ than she did in 1930-31.

This increased attendance and decreased budget has brought about favorable school legislation. In 1935 the legislature passed House

¹ See numbers at end of chapter.

Bill 212 with an \$8,200,000 appropriation which guaranteed an eight month term of school. The bill provided for two types of aid. It provided for Primary Aid which was allocated to all districts alike on the basis of the average daily attendance of the previous year. The Primary Aid was provided for all the districts regardless of their financial ability, a sum not to exceed \$5,400,000 being set aside for this purpose. The remainder of the money appropriated was designated as Secondary Aid to be distributed to those districts in which a tenmill levy and other revenue, including Primary Aid, would not maintain the minimum school for the minimum term. The bill provided that the transfer fees payable by the state should be paid from moneys appropriated for Secondary Aid. In the school year 1936-37 a total amount of \$8,454,000 was paid to school districts of the state.

In 1937 the Sixteenth Legislature enacted House Bill 6 which appropriated \$12,800,000 for each of the fiscal years 1937-38 and 1938-39 for the purpose of aiding in the support and maintenance of the Public Schools of Oklahoma. The State Board of Education was authorized to administer and distribute the moneys appropriated under House Bill 6 to the several school districts of Oklahoma according to the provisions of the bill.

House Bill 6 authorized the State Board of Education to apportion each year, on a pro tanto basis, \$1,800,000 of the moneys appropriated by the bill to the several school districts of the State of Oklahoma. This sum was set aside for the purpose of supplying to each school district the loss sustained by it because of the exemption of homesteads from ad valorem taxation under the provision of House Bill Number 3 of the First Extraordinary Session of the Sixteenth Legislature.

House Bill 6 also provided for Primary and Secondary Aid. The State Board of Education was authorized to apportion a sum not to exceed \$5,200,000 plus any unexpended balance of Homestead Exemption fund to the school districts of the State which levied and used not less than eight mills on the lawfully assessed valuation and which voted an eight month or more term of school. The amount designated as Primary Aid was distributed on the basis of the average daily attendance for the previous year according to the schedule set forth in the law.

According to the provisions of HouseBill 6, the sum of \$5,800,000 was set aside and designated as Secondary Aid. The State Board of Education was authorized to apportion Secondary Aid to each school district in the state (1) in which the people voted at least an eight-month term of school, (2) in which a ten-mill ad valorem tax levy for the general fund of the current school year was levied and used, (3) which had an average daily attendance sufficient to qualify for Primary Aid or was classified as isolated by the State Board of Education, and (4) which did not have sufficient income as defined in House Bill 6 to support the minimum program of education.

House Bill 6 provides that the State's share of the transfer fees for all districts not qualifying for Secondary Aid shall be paid from the Primary Aid Fund. It also provides that all districts qualifying for Secondary Aid, the district's share of transfer fees due to other districts shall be paid by the State from the Secondary Aid Fund.

The problems the writer has undertaken form a general survey of the financial status of the public schools of Pontotoc County, Oklahoma. The schools of Pontotoc County are typical Oklahoma schools. The type and size of the schools included in this survey range from a one-teacher rural school, with an average attendance of eight children, to one of larger high schools of the state. For convenience the schools have been grouped into four classes. The rural school with one to four teachers constitute the Common School class. The other groups are as follows: Union Graded, Consolidated, and Independent.

The problem is limited to the financial study of the public schools of Pontotoc County, as they exist in the school year 1938-39 under the regulations of House Bill 6 with the corresponding data for the school years 1935-36 and 1936-37, which operated under House Bill 212.

The findings should be of some benefit in future research and school legislation. It is only through the use of scientific information that substantial progress is made in any field of endeavor.

If a similar study were made in every county in the state, definite conclusions could be drawn concerning the financial status of the public schools of Oklahoma. There are no similar surveys on record in the library of Oklahoma A. and M. College. This survey included two years under House Bill 212 and two years under House Bill 6. The nearest to this survey is Table 49 of the Seventeenth Biennial Report of the State Superintendent of Public Instruction; however, there is a similar survey being made of Delaware County.

The primary data for this survey were secured from the records of the offices of the County Clerks, County Treasurer, and County Superintendent, of Pontotoc County at Ada, Oklahoma.

The secondary data were secured from lectures on public school finance in courses at the Oklahoma A. and M. College and from reliable books and periodicals pertaining to this subject.

The data were collected and organized after the Secondary Aid allocation had been made for the school year 1938-39. Calculating and adding machines were used in all computations to reduce possible error to the minimum. Transfer of data from tabulation sheets was made and checked with utmost care. Special attention was given to the ability and effort of the various districts to support their schools.

Notes on lectures and readings in public school finance were reviewed and a bibliography was compiled as suggested in Reeder's "How To Write A Thesis."

Inasmuch as the primary data were taken from the official records covering the entire county, the data are the most adequate and reliable available. It is the desire of the writer to present, as nearly as possible, a true picture of the public schools of Pontotoc County as they existed in the years studied.

Arthur B. Moehlman concerning similar surveys has said, "The probable results of such research in the long run will mean better organization, greater value to the child for the money expended, and money economies that will more than pay the expenses of such research. Social changes may be made that are now difficult to express in terms of money."

REFERENCES

- 1. Babson, Roger, The American School Board Journal. Vol. LXXXVIII (March, 1934) p.11
- 2. Caswell and Campbell, Curriculum Development, p. 5
- 3. Fifteenth Biennial Report of the State Superintendent of Public Instruction of Oklahoma. p. 227
- 4. Fourteenth Biennial Report of the State Superintendent of Public Instruction of Oklahoma. p. 14
- 5. Seventeenth Biennial Report of the State Superintendent of Public Instruction of Oklahoma. p. 158 Table 49.
- 6. Reeder How To Write A Thesis p. 34-51
- 7. Moehlman, Arthur B., School Finance p. 22

CHAPTER II EXPLANATION OF TABLES

The purpose of this chapter is to present in the forms of tables all data pertaining to each of the four different types of districts and a compilation for all of each type.

The tables contain the same type of information for each district. House Bill 6 and House Bill 212 provide for a minimum program for all schools. The items in the tables are necessary in determining the effect of the two bills. The enumeration may change from year to year. Each district is required to enumerate the children between the ages six and twenty-one each year beginning January fifteenth and finishing before February fifth. The state, county, and beverage apportionments are made on this basis. The area remains constant through the four years studied.

"No district shall be formed from other organized districts containing less than (6) square miles of area and on assessed valuation of less than \$50,000. and fewer than eight persons between the ages of six and twenty years."

The aggregate days attended is used in computing the amount of maintenance allowed by the state for a minimum program. General maintenance is defined as all general fund expenses except transportation cost, basic salaries of teachers, principals and superintendents, and the amount allowed for this program is six and one-half cents per day per pupil in attendance during the preceding year. Valuation less homestead is the basis for computing the ad valorum levy for general fund purposes. The sinking fund levy is based on total valuation if indebtedness occurred before the passage of the Homestead Law. The loss from homestead exemption is an interesting

item and the Tax Commission has made a rather extended study of this The general fund appropration includes miscellaneous revenue and amount raised from ad valorem levy. Miscellaneous revenue is made up of state apportionment, county apportionment, beverage tax, gross production, transfer fee, and one-half of Indian tuition. The general fund is indicative of the ability of the district to finance its pro-Primary aid is that part of the state support made available by the Legislature for the partial support of public schools of the This fund amounts to \$5,200,000 plus an unexpended balance in the appropriation to replace the losses due to homestead exemption not needed for that purpose. Districts to qualify for Primary Aid must vote at least an eight months term of school, levy an eight mill ad valorem levy, and have an attendance the preceding year of fifteen. Districts not receiving aid from the state may continue to operate on their own general fund revenue. The pupil teacher ratio is set up in the bill. District Sixty-Two does not receive state funds, but operates on its own resources. Primary aid is to be used for teachers' salary only. Secondary Aid is that part of the money made available by the Legislature to guarantee the minimum program. The district to qualify for Secondary Aid must levy ten mills, vote at least an eight month term, have an attendance sufficient to qualify for Primary Aid, and not have an income sufficient to maintain the minimum program. The chargeable income of the district is the miscellaneous revenue plus a ten mill levy. One-half of the federal aid, or federal Indian tuition, is included in the general fund; the other half is called federal enrich-The federal aid enrichment is directly under the supervision of the federal government and appropriation must be approved by the federal

educational field agent. One-half of the tuition is classed by the State Board of Education as chargeable income. 9 Homestead replacement is determined by multiplying the loss in valuation by the previous year levy. 10 This law was passed in 1937 and the legislature appropriated \$1.800.000. for replacement due to homestead exemption. fund may be used for any purpose for which the general revenue fund is used except interest on warrants. 11 This is a cash account and is not included in the general fund in the tables but is a separate item and is a part of the total cost. The homestead replacement only affects the school years 1937-38 and 1938-39. Common school districts cannot legally furnish transportation. House Bills 212 and 6 make special provision for the type of transportation. In the consolidated districts it is compulsory that the pupils living more than a mile from school be furnished transportation. 12 Independent districts may furnish transportation if they meet the requirements of the consolidated districts. 12 Union graded districts may furnish transportation if the question is voted upon by the people of the district and carried. 13 To arrive at the per capita cost it is necessary to know the total cost. This item includes all expenditures made by the district. The per capita is figured both on enumeration and on average daily attendance. House Bills 6 and 212 both figure per capita cost on average daily attendance. The idea behind using the enumeration is that the school facilities are available for all pupils enumerated whether they attend or not. The revenue raised by ad valorem tax indicates the ability and effort of the district. This item is included in the general fund appropriation and is a significant point to observe in studying the different tables. Other significant points to observe are: total

school costs; per capita costs on enumeration and average daily attendance; amount of state money received by the different types of districts; valuations of the different types; territory served by each type; effect of homestead exemption on valuation; rate of general fund tax levies; and amount allowed for maintenance under each bill.

Table Number I represents a summary of common school districts which includes tables numbered XI to LX with the exception of tables numbered XII, XIV, XXVII, XXXIII, and XXXVIII which are independent districts. A total of forty-five common school districts is included in table number I. The data assembled are items which affect or are affected by the state program of finance, and gives a financial picture of the common schools of the county.

Table Number II represents a summary of tables numbered V and VI, two union graded school districts. The form and type of information is in all the tables the same. This summary is the total of all items or headings for all union graded districts. A union graded district is classed as dependent and under the direct supervision of the county superintendent. 14

Table Number III is a summary of tables numbered VII, VIII, IX, and X; representing the totals for the four consolidated districts.

Consolidated districts have an additional item of transportation which is not included in the common school districts.

"This additional authority to provide transportation for pupils was never granted to common, ordinary school districts by legislative enactment of the state. In the absence of statutory authority for expenditure of school moneys for such purposes, such application of funds would be illegal." 15

Transportation is included in the total cost of the school.

Tables numbered I, II, and III represent summaries of the different types of dependent districts and are listed consecutively.

Table Number IV is a summary of five independent districts composed
of tables VII, XIV, XXVII, XXXIII, and XXXVIII. The additional item
of transportation is also found in the summary for independent districts.

The principal objective in this chapter has been to give an explanation of the tables and items of which the tables are composed. The summary and conclusion of these data are withheld for Chapter Three.

REFERENCES

- 1. Oklahoma School Law--1937 Sections 263 and 268.
- 2. "Basis for State Apportionment", Ibid Section 270. "Beverage Tax", Ibid Section 599
- 3. "Formation of District", Ibid Section 24.
- 4. The School Finance Law, Bulletin 145, 1937 State Board of Education. Section 67 pp.22
- 5. "Minimum Program Allowance for General Maintenance", Ibid Section 68, pp.22
- 6. "Primary Aid", Ibid Section 12. pp.12
- 7. "Pupil Teacher Ratio", Ibid Section 24 and 25. pp. 14-15
- 8. "Secondary Aid", Ibid Section 54 pp. 20
- 9. "Amount of Income to be Charged", Ibid Section 59, pp.21
- 10. "Homestead Exemption", Ibid Section 5, pp. 11
- 11. "Use of Funds", Ibid Section 8, pp. 12
- 12. Oklahoma School Law--1937 Section 215 pp. 56
- 13. Union Graded Districts, Ibid Section 215 pp. 62
- 14. "Independent District Defined", Ibid Section 130
- 15. "Transportation of Pupils". Ibid Section 193

EXPLANATION OF TABLE NUMBER I

Table Number I represents a summary of common school districts which includes tables numbered XI to LX with the exception of tables numbered XII, XIV, XXVII, XXXIII, and XXXVIII which are independent districts. A total of forty-five common school districts is included in Table Number I. The data assembled are items which affect or are affected by the state program of finance.

SUMMARY OF COMMON SCHOOL DISTRICTS TABLE I

	School Year 1935-36		r School Yes 1937-38	ar School Yea 1938-39
Enumeration	4748	4483	4468	4293
Area	498.8	498.8	498.8	498.8
Aggregate Days Attend- ed Previous Year	2308	2308	405901	405418
Maintenance	14100,00	14850.00	26403.28	26353.24
Valuation Less Home- stead			3948842.00	4083006.00
Valuation Total	4072568.00	4300519.00	4373561.0	0 4537066.00
Homestead Loss			424719.00	454060.00
Rate of General Fund Levy	9.8038	10.3887	11.5493	12.3031
Rate of Sinking Fund Levy	6.0097	6.5395	4.6166	4.0329
General Fund Appro- priation	66566.63	96517.77	107390.05	99648.91
Primary Aid	19836.20	20490.12	26767.05	22310.60
Secondary Aid	31376.00	3727.00	189.00	1644.00
Federal Aid Enrichment	2085.48	1379.37	685.99	629.25
Homestead Replacement			2938.35	5184.00
Transportation				
Total School Cost	99538.76	122705.26	137971.18	130208.77
Per Capita (Enum.)	20.96	27.37	30.88	30.33
Raised by Adv. Tax	399 26.6 8	44677.15	45606.15	50233.70
A. D. A.	2308	2309	2277	2291
Per Capita (A. D. A.)	43.13	53.14	60.59	56.83

EXPLANATION OF TABLE NUMBER II

Table Number II represents a summary of tables numbered V and VI, two union graded school districts. The form and type of information are the same in all the tables. This summary is the total of all items or headings for all union graded districts.

SUMMARY of UNION GRADED DISTRICTS TABLE II

	School Yea 1935-36	r School Yea 1936-37	r School Year 1937-38	School Year 1938-39
Enumeration	638	1196	1364	1534
Area	54.3	54.3	54.3	54.3
Aggregate Days Attened Previous Year	d - 782	78 2	176806	167176
Maintenance	4350.00	5100.00	11492.39	10866.45
Valuation Less Home- stead			1086631.00	1316156.00
Valuation Total	704037.00	1079642.00	1109751.00	1344233.00
Homestead Loss			23120.00	28077.00
Rate of General Fund Levy	12.645	14.000	10.7944	10.3005
Rate of Sinking Fund Levy	•	6.5597	5.7861	6.3328
General Fund Appro- priation	17411.61	28610*00	3770 7. 52	3 5687 .22
Primary Aid	3848.91	7794.00	9954.20	10222.99
Secondary Aid	13124.00	14372.91	10991.29	1333.00
Federal Aid Enrichme	nt 526.44	410.94		171.43
Homestead Replacemen	t			329.00
Transportation	1743.35	6098.90	6813.19	5000.00
Total School Cost	34911.56	51197.85	58653.01	47743.63
Per Capita (Enum.)	54.72	42.81	43.00	31.12
Raised By Adv. Tax	8902.86	14368.64	1729.58	13557.15
A. D. A.	782	1015	1168	1069
Per Capita (A. D. A.) 44.64	50.44	50.22	44.6 6

EXPLANATION OF TABLE NUMBER III

Table Number III is a summary of tables numbered VII, VIII, IX, and X; representing the totals for the four consolidated districts. Consolidated districts have an additional item of transportation which is not included in the common school districts.

SUPPLARY of CONSOLIDATED DISTRICTS TABLE III

	School Ye 1935-36			ar School Year 1938-39
Enumeration	1050	1014	968	904
Area	98.3	98.3	98.3	98.3
Aggregate Days Atte ed Previous Year	nd- 1064	1064	17550 9	172675
Maintenance	6150.00	6300.0	0 11408,10	0 11223,88
Valuation Less Homestead			1859308.0	00 1875136.00
Valuation Total 18	55129.00	1923407.00	1986813.00	2012216.00
Homestead Loss			127505.00	137080.00
Rate of General Fund Levy	12.0687	14,000	13.1304	12.3382
General Fund Appropriation	43517.57	57861.08	59564.01	54442.91
Primary Aid	12738.97	11267.90	12437.92	10907.00
Secondary Aid	23648.00	17164.23	9439.21	8625,00
Federal Aid Enricement	1488.77	1459.72	2330.63	340.01
Homestead Replaceme	nt		1515.00	1686.00
Transportation 2	0070.00	18941.82 2	0324.38	18605.00
Total School Cost	81394.26	87752.93	85286.77	75208.92
Per Capita (Enum.)	77.52	86.54	61.53	60.22
Raised by Adv. Tax	22389.01	26926.86	24413.53	23135.93
A. D. A.	1064	1041	1050	1092
Per Capita (A.D.A.)	76.49	84.30	81.23	68.87

EXPLANATION OF TABLE NUMBER IV

Table Number IV is a summary of five independent districts composed of tables VII, XIV, XXVII, XXXIII, and XXXVIII. The additional item of transportation is also found in the summary for independent districts.

SUMMARY of INDEPENDENT DISTRICTS TABLE IV

	School Year 1935-36	School Year 1936-37	School Yea 1937-38	r School Year 1938-39
				Transfer and
Enumeration	5717	5670	6352	6336
Area	89.4	89.4	89.4	89.4
Aggregate Days Attended Previous Year	3962	3898	779903	811906
Maintenance	20550.00	21300.00	50693.70	52773.90
Valuation less Homes- tead			214079.00	8437944.00
Valuation Total	7783892.00	8324676.00	9605584.00	9877824.00
Homestead Loss			1391505.00	1439880.00
Rate of General Fund Levy	11.1404	8.4794	10.2207	13.3664
Rate of Sinking Fund Levy	15.7774	11.3511	9.1850	7.468
General Fund Appropriation	136769.65	202077.09	184787.28	252943.73
Primary Aid	46765.09	39078.00	52239.89	42194.10
Secondary Aid	12365.00	13326.00	15310.00	7248.00
Federal Aid Enrichmen	et 978.50	1301.47	2429.13	857.58
Homestead Replacement			11380.00	12240.00
Transportation	8800.00	8908.44	15105.92	12851.02
Total School Cost	216202.24	255782.56	266145.56	315483.41
Per Capita (Enum.)	37.82	45.11	41.90	49.79
Raised by Adv. Tax	86715.73	70588.46	83953.96	112785.41
A. D. A.	3898	4446	4655	4558
Per Capita (A. D. A.)	55.46	57.43	57.17	69.22

LULA UNION GRADED NO. UG-1 TABLE V

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	236	253	230	209 .
Area	30.8	30.8	30.8	30.8
Aggregate Days Attend				
ed Previous Year	140	140	23362	17801
Maintenance	1050.00	1050.00	1518.53	1157.07
Valuation Less Homestead			255040.00	256579.00
			20001000	200010400
Valuation Total 26	4687.00 2	66512.00	268610.00	272161.00
Homestead Loss			13570.00	15582.00
Rate of General				
Fund Levy	10.868	14.000	13.002	3 13.6300
Rate of Sinking				
Fund Levy	none	none	1.5043	3.152
General Fund				
Appropriation	5882.72	6949.03	6455.30	7408.53
Primary Aid	1645.91	1458.00	1378.00	1482.00
Secondary Aid	none	none	none	none
Federal Aid				
Enrichment	274.28	156.96	none	18.94
Homestead Replacement	none	none	none	203.00
Transportation	none	none	none	none
Total School Cost	7802.91	8563.99	7833.30	9112.47
Per Capita (Enum.)	33.06	33.85	34.06	43.60
Raised by Adv. Tax	3164.68	2984.82	3316.13	1282.90
A. D. A.	140	138	135	117
Per Capita (A. D. A.)	55.73	62.06	58.03	77.88

	School Year 1935-36		School Year 1937-38	School Year 1938-39
Enumeration	402	943	1134	1325
Area	23.5	23.5	23.5	23.5
Aggregate Days Atten				
ed Previous Year	642	642	153444	149375
Maintenance	3300.00	4050.00	9973.86	9709.38
Valuation Less Homes	tead		831591.00	1059577.00
Valuation Total	43950.00	813130.00	841141.00	1072072.00
Homestead Loss			9550.00	12495.00
Rate of General Fund Levy	11.873	14.000	10.1173	11.5841
Rate of Sinking Fund Levy	none	13.1194	10.0679	9.5136
General Fund Appropration		21660.97	31252.22	28278.69
Primary Aid	2203.	60 6336.00	8576,20	8740.99
Secondary Aid	13124.00	14372.91	10991.29	1333.00
Federal Aid Enrichment	252.16	253.98	none	152.49
Homestead Replacemen	t none	none	none	126.00
Transportation	1743.35	6098,90	6813.19	5000.00
Total School Cost	27108.65	42623.86	42623.86	38631.16
Per Capita (Enum.)	68.43	45.20	44.81	29.16
Raised by Adv. Tax	5738.18	11383.82	8413.45	12274.25
A. D. A.	642	877	1033	952
Per Capita (A. D. A.	42.23	48.60	49.20	40.58

LATTA CONSOLIDATED NO. 1 TABLE VII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	208	215	193	193
Area	25.5	25.5	25.5	25.5
Aggregate Days Att				
ed Previous Year	211	211	36723	40170
Maintenance	1200.00	1200.00	2387.00	2611.05
Valuation Less Homestead			348669.00	351050.00
Valuation Total	381487.00	381819.00	384824.00	391555.00
Homestead Loss			36155.00	40505.00
Rate of General Fund Levy	11.008	14.0000	12.4950	13.751
Rate of Sinking Fund Levy	7.539	7.1821	6.9310	5.5366
General Fund Appropriation	9251.75	10049.48	10429.40	8912.53
Primary Aid	2511.39	2268.00	2703.63	2301.00
Secondary Aid	3362.00	3000.00	2484.00	2480.00
Federal Aid Enrichment	130.16	217.08	176.12	113.09
Homestead Replacem	ment none	none	450.00	506.00
Transportation	5774.00	3312.74	4239.26	3760.00
Total School Cost	15255.30	15534.56	16243.15	14312.62
Per Capita (Enum.)	73.34	72.25	84.16	74.16
Raised by Adv. Tax	4650.69	5345.45	4356.61	4827.04
A. D. A.	211	217	230	205
Per Capita (A. D.	A.) 72.30	71.59	70.62	69.82

VANOSS CONSOLIDATED NO. 2 TABLE VIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	· School Year 1938-39
Enumeration	3 78	383	359	338
Area	33.2	35.2	35.2	33.2
Aggregate Days Atter	ad- 397	397	59853	66231
Maintenance	2400.00	2400.00	3760.45	4305.02
Valuation Less Homestead			253734.00	261787.00
Valuation Total	304586.00	305065.00	299369.00	307952.00
Homestead Loss			45635.00	46165.00
Rate of General Fund Levy	9.255	14.000	12.0863	13.4135
Rate of Sinking Fund Levy	22.850	11.8738	12.0792	12.251
General Fund Appropriation	9983.70	15336.95	13266.54	11106.28
Primary Aid	4812.58	4391.90	4037.90	3762.20
Secondary Aid	10879.00	7063.23	5955.21	5863.00
Federal Aid Enrichment	961.24	800.62	1810.78	55.39
Homestead Replacemen	nt		482.00	558.00
Transportation	5531.00	6858.24	7256.70	5750.00
Total School Cost	26636.52	27592.70	25552.22	21344.87
Per Capita (Enum.)	70.47	72.04	71.18	55.01
Raised by Adv. Tax	3192.00	4270.88	3155.14	3511.49
A. D. A.	397	362	368	425
Per Capita (A. D. A.	67.09	76.22	69.44	50.22

BYNG CONSOLIDATED NO. 3 TABLE IX

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	229	212	212	194
Area	19.8	19.8	19.8	19.8
Aggregate Days Attended Previous Year	1- 264	264	4 60 4 9	47590
Maintenance	1350.00	1500.00	2993.19	3093.35
Valuation Less Homestead			940326.00	953892.00
Valuation Total 869	5695.00 90	051 86 .0 0	959746.00	977477.00
Homestead Loss			19420,00	23585.00
Rate of General Fund Levy	13.23 8	14.000	13.7506	13.8960
Rate of Sinking Fund Levy	4.580	3.134	3.9833	2.8723
General Fund Appropriation	16165.00	22858.81	25508.31	24624.00
Primary Aid	2870.00	2952+00	3236.42	2693.60
Secondary Aid	5020.00	5591.00	none	none
Federal Aid Enrichment	104.65	167.01	343.73	171.58
Homestead Replacemen	t none	none	259.99	301.00
Transportation	5339.00	6629.	00 5978.42	6565.00
Total School Cost	24159.65	31568.82	29347.46 25	7790.13
Per Capita (Enum.)	105.50	149.04	138.43	143.25
Raised by Adv. Tax	11460.06	12671.81	12930.05	13255.37
A. D. A.	264	264	272	275
Per Capita (A. D. A.	91.51	119.58	107.90	101.06

FITZHUGH CONSOLIDATED NO. 4 TABLE X

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	235	204	204	179
Area	19.8	19.8	19.8	19.8
Aggregate Days Atte	nd-			
ed Previous Year	192	192	34884	18684
Maintenance	1200.00	1200.00	2267.46	1214.46
Valuation Less Homestead			316579.00	308407.00
Valuation Total	303361.00	331337.00	342874.00	335232.00
Homestead Loss			26295.00	26825.00
Rate of General				
Fund Levy	10.174	14.000	11.958	13.7363
Rate of Sinking				
Fund Levy	2.338	2.9572	2.080	1.975
General Fund				
Appropriation	8117.12	9615.84	10359.76	9800.00
Primary Aid	2545.95	1656.00	2460.18	2150.20
Secondary Aid	4387.00	1510.00	1000.00	282.00
Federal Aid				
Enrichment	292.72	275.01	none	none
Homestead Replaceme	nt none	none	324.00	321.00
Transportation	3426.00	2141.84	2850.0	0 2530.00
Total School Cost	15342.79	13056.85	14143.94	11761.30
Per Capita (Enum.)	65.29	64.00	69.34	65.70
Raised by Adv. Tax	3086.26	4638.72	3971.73	1542.03
A. D. A.	192	198	180	187
Per Capita (A. D. A	.) 79.91	65.94	78.58	62.89

BURROW JOINT NO. 1 TABLE XI

	School Year 1935-36	School Year S 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	42	25	31	30
Area	22.1	22.1	22.1	22.1
Aggregate Days Atten	d- 33	33	6719	6239
Maintenance	150.00	300.00	436.74	405.54
Valuation Less Homestead			42395.00	41455.00
Valuation Total	81292.00	45720.00	44035.00	44095.00
Homestead Loss			1640.00	2540.00
Rate of General Fund Levy	none	13.7892	13.1909	13.672
General Fund Appropriation	469.00	1421.32	1610.17	1620.66
Primary Aid	297.00	145.00	364.85	429.00
Secondary Aid	none	435.00	none	none
Federal Aid Enrichment	7.20	27.18	none	none
Homestead Replacemen	t none	none	none	34.00
Transportation	none	none	none	none
Total School Cost	773.20	2028.50	1975.02	2083.66
Per Capita (Enum.)	18.41	81.14	63.75	69.46
Raised by Adv. Tax	none	622.17	559.23	568.14
A. D. A.	33	38	35	29
Per Capita (A. D. A.) 23.43	53.38	56.43	71.85

ALLEN INDEPENDENT NO. 1 TABLE XII

	School Year 1935-36	School Year Se 1936-37	chool Year 1937-38	School Year 1938-39
Enumeration	698	579	688	632
Area	16.04	16.04	16.04	16.04
Aggregate Days Atte	nd-			
ed Previous Year	463	479	83952	85420
Maintenance	2100.00	2400.00	5456.88	552.30
Valuation Less				
Homestead	none	none	499140.00	546763.00
Valuation Total	621779.00	589585.00	563975.00	610343.00
Homestead Loss			64835.00	63580.00
Rate of General				
Fund Levy	10.111	8.0938	12.4997	13.475
Rate of Sinking				
Fund Levy	6.176	6.3039	6.7085	5.978
General Fund				
Appropriation	13687.94	18154.29	17693.74	19066.89
Primary Aid	5511.41	4572.00	5694.00	4926.79
Secondary Aid	2566.00	3500.00	4132.00	2760.00
Federal Aid				
enrichment	93.45	204.39	1444.37	141.98
Homestead Replaceme	nt none	none	524.00	795.00
Transportation	2370.40	1989.31	3636.43	2859.00
Total School Cost	21858.80	26430.68	29488.11	27690.66
Per Capita (Enum.)	31.32	45.66	42.86	43.81
Raised by Adv. Tax	6286.88	4772.02	6229.08	7367.64
A. D. A.	479	511	535	530
Per Capita (A. D. A	.) 45.63	51.72	55.12	52.25

MCCALLS CHAPEL DEPENDENT NO. 2 TABLE XII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	138	135	154	149
Area	7.5	7.5	7.5	7.5
Aggregate Days Attered ed Previous Year	nd- 91	91	16371	15438
Maintenance	300.00.	450.00	1064.11	1003.47
Valuation Less Homestead	none	none	121635.00	108850.00
Valuation Total	119415.00	128985.00	126065.00	113280.00
Homestead Loss	none	none	4430.00	4430.00
Rate of General Fund Levy	9.168	9.8223	12.0442	13.3783
Rate of Sinking Fund Levy	10.335	7.6391	7.7049	5.646
General Fund Appropriation	2158.72	3341.12	3282.00	3231.60
Primary Aid	615.46	810,00	813.80	702.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	12.90	17.58	27.00	53.00
Homestead Replacement	nt none	none	none	none
Transportation	none	none	none	none
Total School Cost	27 87.08	4168.70	4122.80	3986.60
Per Capita (Enum.)	20.05	30.87	26.77	26.76
Raised by Adv. Tax	1204.63	1267.58	1465.00	1456-23
A. D. A.	91	87	86	80
Per Capita (A. D. A	.) 30.63	47.92	47.94	49.83

FRANCIS INDEPENDENT NO. 3 TABLE XIV

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	220	245	235	212
Area	8∙5	8.5	8.5	8.5
Aggregate Days Attered ed Previous Year	nd- 218	247	40453	38869
Maintenance	1200.00	1350.00	2629.45	2526.49
Valuation Less Homestead	none	none	251013.00	290316.00
Valuation Total	273779.00	270488.00	266908.00	306876.00
Homestead Loss	none	none	15895.00	16560.00
Rate of General Fund Levy	11.295	10.642	11.5012	13.6683
Rate of Sinking Fund Levy	21.425	16.81	17.9177	13.439
General Fund Appropriation	6323.44	9227.87	10462.15	8207.15
Primary Aid	25 84 • 3 3	2304.00	2901.16	2389.09
Secondary Aid	2101.00	1844.00	680.00	none
Federal Aid Enrichment	264.56	595•11	400.00	none
Homestead Replacemen	nt none	none	169.00	190.00
Transportation	792.00	845.00	1288.77	1150.00
Total School Cost	30597 .33	13970.98	14812.31	10786.84
Per Capita (Enum.)	139.08	58.21	63.03	50.88
Raised by Adv. Tax	3096.31	3786.83	3165.84	3968.14
A. D. A.	247	232	240	250
Per Capita (A. D. A.	.) 123.88	60.22	61.72	43.15

BEBEE DEPENDENT NO. 5 TABLE XV

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	104	106	126	114
Area	6.3	6.3	6.3	6.3
Aggregate Days Attended Previous Year	d - 78	78	14187	15302
Maintenance	300.00	450.00	922.15	994.63
Valuation Less Homestead	none	none	42929.00	42240.00
Valuation Total	46538 • CO	49468.00	44899.00	44370.00
Homestead Loss	none	none	1970.00	2130.00
Rate of General Fund Levy	10.728	13.0405	10.5329	12.774
Rate of Sinking Fund Levy	6.911	6+8307	5 ~5 781	2.04
General Fund Appropriation	1661.01	2059.49	3090.40	2413.41
Primary Aid	631.35	572.41	798.15	668,60
Secondary Aid	300.00	806.00	none	455.00
Federal Aid Enrichment	none	none	none	none
Homestead Replacemen	t none	none	14.00	22.00
Transportation	none	none	none	none
Total School Cost	2592.36	3437.90	3902.55	3559.01
Per Capita (Enum.)	24.93	32.43	30.97	31.22
Raised by Adv. Tax	549.17	619.01	452.17	539.58
A. D. A.	78	81	85	81
Per Capita (A. D. A.	33.24	44.08	45.91	43.94

MAXWELL DEPENDENT NO. 6 TABLE XVI

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	144	139	137	133
Area	15.5	15.5	15.5	15.5
Aggregate Days Atten	d - 76	7 6	13598	13905
Maintenance	450.00	450.00	883.87	903.82
Valuation Less Homestead	none	none	83758.00	87661.00
Valuation Total	.05001.00	110033.00	101688.00	106086.00
Homestead Loss	none	none	17930.00	18425.00
Rate of General Fund Levy	10.993	11.6490	12.1387	13.311
Rate of Sinking Fund Levy	10.733	7.4253	11.644	8.917
General Fund Appropriation	2308.61	2597.61	3887.00	2425.06
Primary Aid	675.31	900•00	860.75	728.00
Secondary Aid	189.00	none	none	none
Federal Aid Enrichment	57. 86	54.03	none	none
Homestead Replacemen	t none	none	147.00	224.00
Transportation	none	none	none,	none
Total School Cost	3230.78	3551.6	4894.75	3377.06
Per Capita (Enum.)	22.44	25.55	35.73	25.39
Raised by Adv. Tax	1269.81	1281.78	1016.72	1166.83
A. D. A.	76	76	77	73
Per Capita (A. D. A.) 42.51	46,73	63.57	46.26

MULLIFOLD SALES

GALEY DEPENDENT NO. 7 TABLE XVII

8EP 25 1939

	School Year 1935-36	School Year 1936-37	School Year So 1937-38	chool Year 1938-39
Enumeration	130	139	136	140
Area	12.5	12.5	12.5	12.5
Aggregate Days Attended Previous Year	!- 63	63	11228	11854
Maintenance	450.00	450.00	729.82	770,51
Valuation Less Homest	tead none	none	52045.00	51875.00
Valuation Total	73719.00	75065.00	72065.00	71295.00
Homestead Loss	none	none	20020.00	19420.00
Rate of General Fund Levy	12.177	11.9245	11.1092	12.7742
Rate of Sinking Fund Levy	6.924	6.4277	6.7874	6.43
General Fund Appropriation	1550.63	2462.22	2577.91	2432.49
Primary Aid	694.67	612.00	845.10	650.00
Secondary Aid	600.00	none	none	none
Federal Aid Enrichment	none	none	none	none
Homestead Replacement	t none	none	137.00	221.00
Transportation	none	none	none	none
Total School Cost	2845.30	3074.22	3560.01	3303.49
Per Capita (Enum.)	21.89	22.12	26.18	23.60
Raised by Adv. Tax	987.48	895.12	578.18	662.66
A. D. A.	63	69	- 66	66
Per Capita (A. D. A.	45.16	44.55	53.94	50.05

PARISH CHAPEL DEPENDENT NO. 8 TABLE XVIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	89	88	91	99
Area	8	8	8	8
Aggregate Days Atte	en d- 39	39	6460	6376
Maintenance	300.00	300.00	419.90	414.44
Valuation Less Homestead	none	none	38488.99	40339,00
Veluation Total	54739.00	54160.00	51388.00	53489.00
Homestead Loss	none	none	12900.00	13150.00
Rate of General Fund Levy	12.324 1	0.6085	11.3845	12.8852
Rate of Sinking Fund Levy	2.338	2.1665	2.1935	1.819
General Fund Appropriation	1151.09	1763.24	1544.07	1392.81
Primary Aid	328.74	270.00	516.45	397.00
Secondary Aid	400.00	none	none	93.00
Federal Aid Enrichment	15.90	31.96	none	none
Homestead Replacement	ent none	none	79.00	150.00
Transportation	none	none	none	none
Total School Cost	1895.73	2065.20	2139.52	2032.81
Per Capita (Enum)	21.30	23.47	23.51	20.53
Raised by Adv. Tax	742.07	574.56	438.17	519.78
A. D. A.	39	37	37	35
Per Capita (A. D.	A.) 48.61	55.82	57.82	58.08

CENTER DEPENDENT NO. 10 TABLE XIX

	School Year 1935-36	School Year 1936-37		School Year 1938-39
Enumeration	156	148	141	116
Area	11.3	11.3	11.3	11.3
Aggregate Days Atte	end- 74	7 4	11541	12320
Maintenance	450.00	450.00	750.17	800.80
Valuation Less Homestead	none	none	96344.00	91923.00
Valuation Total	103592.00	111396.00	105274.00	102598.00
Homestead Loss	none	none	8930.00	10675.00
Rate of General Fund Levy	8.463	13.9998	12.3800	13.4267
Rate of Sinking Fund Levy	8.371	8*2731	8.0596	7.762
General Fund Appropriation	1764.10	3329.45	3141.81	2686.26
Primery Aid	696.99	612.00	860.75	715.00
Secondary Aid	760.00	none	none	none
Federal Aid Enrichm	ment 83.04	110.25	nono	none
Homestead Replacement	ent none	none	92.00	132.00
Transportation	none	none	none	none
Total School Cost	3304.13	4051.70	4094.56	3533.26
Per Capita (Enum.)	21.18	27.38	29.04	30.46
Raised by Adv. Tex	964.39	1559.53	1192.74	1234.23
A. D. A.	74	64	68	62
Per Capita (A. D. A	44.65	63.31	60.21	56.99

EGYPT DEPENDENT NO. 11 TABLE XX

	School Year 1935-36	School Year 1936-37	School Year Sc 1937-38	chool Year 1938-39
Enumeration	106	113	75	96
Area	9.5	9.5	9.5	9.5
Aggregate Days Atte	n d-	45	6999	6870
Maintenance	300.00	300.00	454.94	446.55
Valuation Less Homestead	none	none	54469.00	49430,00
Valuation Total	59191.00	67413.00	65589.00	65930.00
Homestead Loss	none	none	11120.00	16500.00
Rate of General Fund Levy	10,000	12.9666	12.477	13.1179
Rate of Sinking Fund Levy	10.691	8.045	3.9759	7.449
General Fund Appropriation	1050.06	2070.66	1710.34	1719.95
Primary Aid	331.39	576,00	594.70	429.00
Secondary Aid	700.00	none	none	none
Federal Aid Enrichment	none	none	none	none
Homestead Replaceme	nt none	none	93.00	206•00
Transportation	none	none	none	none
Total School Cost	2081-35	2646.66	2398.04	2426.95
Per Capita (Enum.)	19.65	23.42	31.97	25.28
Raised by Adv. Tax	651.10	872.84	679.61	648.42
A. D. A.	45	64	37	52
Per Capita (A. D. A	.) 46.25	41.35	64.81	46.67

OAKMAN DEPENDENT NO. 12 TABLE XXI

	School Yea 1935-36	r School Yes 1936-37	ar School Yes 1937-38	ar School Year 1938-39
Enumeration	93	110	97	100
Area	9	9	9	9
Aggregate Days Atte	end- 55	55	10208	9906
Maintenance	450.00	450.00	663.20	643.89
Valuation Less Homestead	none	none	170365.00	187823.00
Valuation Total	182408.00	181295.00	184403.00	203338,00
Homestead Loss	none	none	14040.00	15515.00
Rate of General Fund Levy	7.329	9,8163	10.5257	13.7582
Rate of Sinking Fund Levy	6.336	6.1441	5.0962	5.810
General Fund Appropriation	2021.00	2379.95	2628.00	3254.29
Primary Aid	370.63	540.00	532.10	442.00
Secondary Aid	none	none	none	none
Federal Aid Enrich	ment none	none	none	none
Homestead Replacement	ent none	none	67.90	163.00
Transportation	none	none	none	none
Total School Cost	2391.63	2919.95	3228.66	3859•29
Per Capita (Enum.)	25.72	26.55	33.28	38. 59
Raised by Adv. Tax	1470.48	1179.65	1793.19	2584.10
A. D. A.	5 5	56	55	67
Per Capita (A. D. 1	43.48	52.14	58.70	57.60

HAPPYLAND DEPENDENT NO.13 TABLE XXII

	School Year 1935-36	School Year 1936-37		School Year 1938-39
Enumeration	74	75	70	7 5
Area	13	13	13	13
Aggregate Days Atte	nd- 43	43	7469	6948
Kaintenance	300.00	300.00	485.49	451.62
Valuation Less Homestead	none	none	92650.00	95464.00
Valuation Total	76982.00	91267.00	96970.00	100484.00
Homestead Loss	none	none	4320.00	5020.00
Rate of General Fund Levy	11.988	12.7152	12.1503	13.6432
Rate of Sinking Fund Levy	7.060	7.9986	2.8691	3.563
General Pund Appropriation	1350.14	2008.13	2339.47	2067.88
Primary Aid	368.13	324.00	579,00	468.00
Secondary Aid	200.00	35.00	none	none
Federal Aid Enrichment	35.20	5.25	none	none
Momestead Replaceme	nt none	none	45,00	61.00
Transportation	none	none	none	none
Total School Cost I	953.47	2372.38	2963.47	2596.88
Per Capita (Enum.)	26.40	31.63	42,34	34.62
Raised by Adv. Tax	1015.27	1160.48	1125.72	1302.43
A. D. A.	43	41	42	45
Per Capita (A. D. A	•) 45.43	57.86	68.92	60.39

BLACK ROCK DEPENDENT NO.14 TABLE XXIII

S	chool Year. S 1935-36	School Year 1936-37	School Year 1937-38	School Year 1958-39
Enumeration	83	87	73	77
Area	10.3	10.3	10.3	10.3
Aggregate Days Attend ed Provious Year	48	48	7976	. 8811
Maintenance	300.00	300.00	518.44	572 .72
Valuation Less Homestead	none	none	73866.00	78049.00
Valuation Total	71771.00	72791.00	76666,00	79699.00
Homestead Loss	none	none	2800.00	1650.00
Rate of General Fund Levy	10.879	13.0913	13.0406	13.552
Rate of Sinking Fund Levy	12.171	10.2684	9.002	8.615
General Fund Appropriation	1251.03	1839.75	1574.77	2084.87
Primary Aid	308.90	548.00	500.80	468.00
Secondary Aid	291.00	none	189.00	none
Federal Aid Enrichment	65.60	95.06	none	none
Homestead Replacement	none	none	26.00	26.00
Transportation	none	none	none	none
Total School Cost	1916.53	2472.61	2290.51	2 574.87
Per Capita (Enum.)	23.09	28.42	31.38	33,44
Raised by Adv. Tax	8 5 8•9 3	952.93	953.26	1057.72
A. D. A.	48	43	48	38
Per Capita (A. D. A.)	39.40	57.50	47.72	67.76

DENHY DEPENDENT No. 15 TABLE XXIV

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	49	46	43	48
Area	5.6	5.6	5.6	5.€
Aggregate Days Atte ed Previous Year	nd- 23	23	2799	4880
Maintenance	150.00	150.00	246.93	317.20
Valuation Less Homestead	none	none	51604.00	51109.00
Valuation Total	44854.00	54455.00	54139.00	53004,00
Homestead Loss	none	none	2535.00	1895.00
Rate of General Fun Levy	d 5.396	1.1240	10.2413	13.5737
Rate of Sinking Fund Levy	6.683	4.4604	6.7092	4.426
General Fund Appropriation	696.05	807.08	1195.89	1080.09
Primary Aid	305.78	270.00	225.00	208.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	43.50	45.15	none	none
Homestead Replaceme	nt none	none	none	19.00
Transportation	none	none	none	none
Total School Cost	1045.33	1122.23	1420.89	1307.09
Per Capita (Enum.)	21.33	24.40	33.04	27.23
Raised by Adv. Tax	266.24	2 88 •5 6	528.49	693.74
A. D. A.	23	22	27	15
Per Capita (A. D. A	•) 45•45	51.01	52.63	87.14

CONWAY DEPENDENT NO. 17 TABLE XXV

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	52	71	65	69
Area	10	10	10	10
Aggregate Days Atte	end- 43	43	6866	6839
Maintenance	300.00	300.00	446.29	444.54
Valuation Less Homestead	none	none	60990•00	67100.00
Homestead Loss	none	none	1900.00	3220.00
Rate of General Fund Levy	11.888	13.9988	11.6325	13.5329
Rate of Sinking Fund Levy	none	3.3334	none	2.0273
General Fund Appropriation	912.49	1504.92	1866.99	2059.76
Primary Aid	305.70	270.00	540.00	429.00
Secondary Aid	576.00	504.00	none	none
Federal Aid Enrichment	107.62	118.38	none	none
Homestead Replacement	ent none	none	19.00	37.00
Transportation	none	none	none	none
Total School Cost	1901.81	2397.30	2425.99	2525.76
Per Capita (Enum.)	36.57	33.76	37.32	36.61
Raised by Adv. Tax	679.22	713.00	709-46	908.06
A. D. A.	43	39	38	36
Per Capita (A. D. A	44.23	61.47	63.84	70.16

HOMER DEPENDENT NO. 18 TABLE XXVI

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	149	166	171	142
Area	14	14	14	14
Aggregate Days Atte	end- 79	. 79	16498	14910
Maintenance	450.00	450.00	1072.37	969.15
Valuation Less Homestead	none	none .	141398	163751.00
Valuation Total	126432.00	150680.00	162273.00	186511.00
Homestead Loss	none	none	20875.00	22760.00
Rate of General Fund Levy	9•655	13.9650	11.1823	13.606
Rate of Sinking Fund Levy	5.531	4.2 948	7.1368	6•5982
General Fund Appropriation	1919.17	3390.01	3636. 83	3051.83
Primary Aid	676,18	828.00	1105.92	728.00
Secondary Aid	469.00	none	none	none
Federal Aid Enrichment	178.60	. 126.33	194.04	none
Homestead Replacement	ent none	none	228.00	254.00
Transportation	none	none	none	none
Total School Cost	3242.95	4344.34	5164.79	4033.83
Per Capita (Enum.)	21.76	26.17	30.20	28.41
Raised by Adv. Tax	1342.74	2104.25	1581.16	2228.02
A. D. A.	79	94	83	108
Per Capita (A. D. A	41.05	46.22	62.83	37.35

ADA INDEPENDENT NO. 19 TABLE XXVII

	School Yea 1935-36	r School Yes 1936-37	ar School Year 1937-38	School Year 1938-39
Enumeration	3897	3951	4216	4328
Area	12.5	12.5	12.5	12.5
Aggregate Days Atted Previous Year	end- 2642	2522	510415	512143
Maintenance	13650.00	13650.00	33176.98	33289.30
Valuation Less Homestead	none	none 5	599 72 49.00	6171156.00
Valuation Total	6064201.00	6540183.00	7210409.00	7432726.00
Homestead Loss	none	none	1213160.00	1261570.00
Rate of General Fund Levy	11.482	7.9129	9.1967	13.6815
Rate of Sinking Fund Levy	4.68 3	4.9313	4.2877	4.207
General Fund Appropriation	985 24.0 0	146096.38	120112.16	186284.67
Primary Aid	30800.00	25452.00	34189.00	25987.00
Secondary Aid	none	none	none	none
Federal Aid Eurichment	none	none	none	715.60
Homestead Replacem	ent none	none	9600.00	10000.00
Transportation	none	none	none	none
Total School Cost	129324.00	171548.38	163901.16	222987.27
Per Capita (Enum.)	33.19	43.35	38.88	51.52
Raised by Adv. Tax	69629.95	51737.16	55154.71	84450.44
A. D. A.	2522	2876	2 878	2783
Per Capita (A. D.	A.) 51.28	59.65	56.95	€0 .12

PICKETT DEPENDENT HO. 20 TABLE XXVIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	129	127	109	116
Area	7.5	7.5	7.5	7.5
Aggregate Days Atter ed Previous Year	rd- 77	77	11894	11381
Maintenance	300.00	300.00	773.11	739.97
Valuation Less Homestead	none	none	66714.00	66759.00
Valuation Total	83217.00	84196.00	82989.00	81099.00
Homestead Loss	none	none	16275.00	15240.00
Rate of General Fund Levy	8.453	none	5.8978	13.2108
Rate of Sinking Fund Levy	none	none	none	none
General Fund Appropriation	1418.00	2457.28	2665.74	2202.80
Primary Aid	633.70	576.00	860.25	689.00
Secondary Aid	none	none	none	125.00
Federal Aid Enrichment	none	none	none	none
Homestead Replacemen	nt none	none	none	90.00
Transportation	none	none	none	none
Total School Cost	2051.70	3033.28	3525.99	3106.80
Per Capita (Enum.)	15.90	23.88	32.25	26.78
Raised by Adv. Tax	773.75	none	393.47	881.94
A. D. A.	77	67	63	59
Per Capita (A. D. A.	26.65	45.27	55.97	52.27

COLBERT DEPENDENT NO. 21 TABLE XXIX

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	168	191	199	192
Area	8	8	8	8
Aggregate Days Atter ed Previous Year	1d - 70	70	11978	11013
Maintenance	300.00	450.00	779.15	715.85
Valuation Less Homestead	none	none	200946.00	207132.00
Valuation Total 2	70001.00	229363.00	220926.00	232667.00
Homestead Loss	none	none	19980.00	25545.00
Rate of General Fund Levy	3.059	12.1251	11.7514	13.579
Rate of Sinking Fund Levy	4.589	9.463	2.0332	1.9174
General Fund Appropriation	2126.05	3215.38	4355•40	3935 . 65
Primary Aid	618.69	592,50	796.00	675.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	97.52	80.00	179.00	304.00
Homestead Replacemen	nt none	none	none	none
Transportation	none	none	none	none
Total School Gost	2842.25	3887.88	5330.40	4915,65
Per Capita (Enum.)	16.92	20.36	26.79	25.60
Raised by Adv. Tax	696.70	2781.06	2361.39	2812.64
A. D. A.	70	67	62	48
Per Capita (A. D. A	.) 40.60	58.03	85.97	102.41

UNIOH VALLEY DEPENDENT NO. 23 TABLE XXX

	School Year 1935-36	School Year 1936-37	School Yea 1937-38	r School Year 1938-39
Enumeration	109	114	118	130
Area	9	9	9	9
Aggregate Days Atte	nd-	•		
ed Previous Year	70	70	14099	11913
Maintenance	450.00	450.00	916.43	774.35
Valuation Less Homestead		none	100588.00	105225.00
Valuation Total 8	7711.00	102649.00	114493.00	119580.00
Homestead Loss	none	none	13905.00	14355.00
Rate of General Fund Levy	10.086	11.5186	12.7022	10.000
Rate of Sinking Fund Levy	10.212	6.5767	5.7312	2.878
General Fund Appropriation	1711.86	2736.71	2 855 . 24	2780,44
Primary Aid	733.22	648.00	892.05	696.00
Secondary Aid	555.00	117.00	none	none
Federal Aid Enrichment	26.08	12.60	none	none
Homostead Replaceme	ent none	none	118.00	182.00
Transportation	none	none	none	none
Total School Cost	3025.16	3514.31	3865.29	3658.44
Per Capita (Enum.)	27.75	39.83	32.76	28.14
Raised by Adv. Tax	1069.57	1182.38	1277.69	414.10
A. D. A.	70	78	68	56
Per Capita (A. D. 1	43.22	45.06	56.84	65.33

AHLOSO DEPENDENT NO. 26 TABLE XXXI

2	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	124	152	159	155
Area	8	8	8	8
Aggregate Days Atter	nd-			
ed Previous Year	70	70	13037	12881
Maintenance	450.00	450.00	847.40	837.27
Valuation Less				
Homestead	none	none	91287.00	122443.27
Valuation Total	80939.00	102613.00	105557.00	132983.00
Homestead Loss	none	none	14270.00	10540.00
Rate of General				
Fund Levy	15.678	12.1141	11.0564	10.000
Rate of Sinking				
Fund Levy	•999	none	none	none
General Fund				
Appropriation	1376.41	3351.71	2936.24	2922.69
Primary Aid	630.72	629.75	829.40	657.00
Secondary Aid	926.10	none	none	none
Federal Aid				
Enrichment	80.27	65.25	123.85	61.92
Homestead Replacemen	nt none	none	115.00	117.00
Transportation	none	none	none	none
Total School Cost	3013.40	3846.71	4004.49	3758.61
Per Capita (Enum.)	24.30	25.31	25.19	24.25
Raised by Adv. Tax	1395.82	1243.07	1009.31	1582.70
A. D. A.	70	76	74	91
Per Capita (A. D. A	.) 43.05	50.61	54.11	41.30

LOVELADY DEPENDENT NO. 27 TABLE XXXII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	93	72	78	81
Area	11.4	11.4	11.4	11.4
Aggregate Days Atte ed Previous Year	nd- 32	32	459 2	5976
Maintenance	300.00	300.00	298.48	388.44
Valuation Less Homestead	none	none	84359.00	77112.00
Valuation Total	57380.00	74439.00	89309.00	84162.00
Homestead Loss	none	none	4950.00	7050.00
Rate of General Fund Levy	10.085	10.91	12.9759	10.242
Rate of Sinking Fund Levy	7.448	8.0864	5 .52 51	1.925
General Fund Appropriation	1245.68	1426.58	2169.55	1939.85
Primary Aid	370.63	288.00	266.00	442.00
Secondary Aid	381.00	none	none	none
Federal Aid Enrichment	72.87	46.00	49.00	none
Homestead Replacemen	nt none	none	41.00	91.00
Transportation	none	none	none	none
Total School Cost	2070.18	1760.58	2525.55	2472.85
Per Capita (Enum.)	22.26	24.45	32.38	30.53
Raised by Adv. Tax	636.53	812.13	1094.64	789*84
A. D. A.	32	29	33	36
Per Capita (A. D. A.	64.69	60.71	76.53	68.69

STONEWALL INDEPENDENT NO. 30 TABLE XXXIII

	School Year 1935-36	School Year 1936-37	School Year School 1937-38	1 00l Year 1 938-3 9
Enumeration	452	447	819	753
Area	23.6	23.6	23.6	23.6
Aggregate Days Attended Previous Year	408	410	103242	127455
Maintenance	2100.00	2550.00	6710.33	8284.57
Valuation Less Homestead	none	none	1042420.00	1007471.00
Valuation Total	315387.00	432801.00	1092545.00	1051106.00
Homestead Loss	none	none	50125.00	43635.00
Rate of General Fund Levy	7.969	11.1680	12.5665	11.2106
Rate of Sinking Fund Levy	35.848	16.7866	5.8885	3.3472
General Fund Appropriation	8468.13	17239.15	24892.21	28753.26
Primary Aid	4640.00	4214.00	6435.2 8	6043.98
Secondary Aid	5028.00	7543.00	9164.00	3156.00
Federal Aid Enrichment	597.54	477.85	517.25	none
Homestead Replacemen	t none	none	560.00	548.00
Transportation	2194.00	5079.95	7843.19	6802.02
Total School Cost	18733.67	29473.00	41568.00	38501.24
Per Capita (Enum.)	38•5 3	65.93	50.76	51.13
Raised by Adv. Tax	1457.29	4836.27	13900.58	11294.40
A. D. A.	410	590	728	720
Fer Capita (A. D. A.	45.69	49.95	57.09	53.47

ROCKY CHAPEL DEPENDENT NO.32 TABLE XXXIV

	School Year 1935-36	School Year Sc 1936-37	4.5	nool Year 1938-39
Enumeration	101	94	83	82
Area	14.5	14.5	14.5	14.5
Aggregate Days Atter ed Previous Year	id - 30	30	52 44	486 3
Maintenance	300.00	300.00	340.86	316.09
Valuation Less Homestead	none	none	93638.00	105002.00
Valuation Total	700561.00	98970,00	99393.00	111367.00
Homestead Loss	none	none	5755.00	6365.00
Rate of General Fund Levy	10.704	11.4871	12.1276	13.6453
Rate of Sinking Fund Levy	none	none	none	none
General Fund Appropriation	1451.45	2034.37	2075.95	2123.59
Primary Aid	331.43	288.00	516.45	208.00
Secondary Aid	59.00	none	none	none
Federal Aid Enrichment	28.50	none	none	22.13
Homestead Replacemen	nt none	none	44.27	77.00
Transportation	none	none	none	none
Total School Cost	1870.38	2322.37	2636.67	2430.72
Fer Capita (Enum.)	18.53	24.71	31.77	29.64
Raised by Adv. Tax	824.84	1136.88	1135.57	1452.78
A. D. A.	30	30	27	26
Per Capita (A. D. A.	62.35	77.41	97.65	93.48

LIGHTNING RIDGE DEPENDENT NO. 34 TABLE XXXV

School Year School Year School Year School Year 1935-36 1936-37 1937-38 1938-39 Enumeration 86 82 91 95 Arca . 9.5 9.5 9.5 9.5 Aggregate Degs Attended Previous Year 41 6243 41 8656 Maintenance 300.00 300.00 405.80 562.64 Valuation Less Homestead 68460.00 none none 71068,00 Valuation Total 66185.00 70352.00 77930.00 78618.00 Homestead Loss 9470.00 none none 7550.00 Rate of General Fund Levy 10.7601 11.274 12.6103 13.5928 Rate of Sinking Fund Levy 6.136 5.7008 4.9305 4.742 General Fund Appropriation 1689.99 1173.47 2004.44 1815.69 Primary Aid 367.92 288.00 494.05 455.00 Secondary Aid 396.00 none none none Federal Aid Imrichment none none none none Homestead Replacement none 56.00 95.00 none Transportation none none none none 1937.39 Total School Cost 2365.74 2292.44 2239.99 Per Capita (Enum.) 23.63 25.19 27.50 23.58 Raised by Adv. Tax 757.00 863.30 820.76 951.80 A. D. A. 48 40 41 40 Por Capita (A. D. A.) 47.25 49.29 56.00 57.31

HART DEPENDENT NO. 35 TABLE XXXVI

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	117	139	148	128
Area	12.5	12.5	12.5	12.5
Aggregate Days Atte	nd - 61	61	14053	14105
Maintenance	450,00	450.00	913.45	916.83
Valuation Less Homestead	none	none	87079.00	84542.00
Valuation Total	90873.00	94282.00	100649.00	102632.00
Homestead Loss	none	none	13570.00	18090.00
Rate of General Fund Levy	11.008	11.4239	8,6984	13.3124
Rate of Sinking Fund Levy	4.2	3.0308	5 <u>*</u> 622	6.403
General Fund Appropriation	1760.06	2612.56	2847.00	2928.95
Primary Aid	632.01	648.00	728.00	676.00
Secondary Aid	491.00	none	none	none
Federal Aid Enrichment	none	16.50	none	none
Homestead Replaceme	nt none	none	100.00	157.00
Transportation	none	none	none	none
Total School Cost	2283.67	3477.06	3675.00	3761.95
Per Capita (Enum.)	24.65	25.01	24.83	29.39
Raised by Adv. Tax	1108.38	1077.07	757.44	1125.46
A. D. A.	61	82	78	78
Per Capita (A. D. A	•) 37•44	42.40	47.11	48.23

DOLBERG DEPENDENT NO. 36 TABLE XXXVIII

	School Year 1935-36	School Year 1936-37	School Yea 1937-38	r School Year 1938-39
Enumeration	80	81	77	64
Area	13	13	13	13
Aggregate Days Atte	end- 46	46	78 59	6947
Maintenance	300.00	300.00	510.83	451.56
Valuation Less Homestead	none	none	66250.00	60095.00
Valuation Total	70597.00	71702.00	71085.00	66990.00
Homestead Loss	none	none	4835.00	6895.00
Rate of General Fund Levy	11,640	12.6667	12.7141	13.516
Rate of Sinking Fund Levy	6.374	4.5311	4.2081	2.319
General Fund Appropriation	1366,57	1714.35	2193.87	1847.57
Primary Aid	368.97	324.00	626.00	520.00
Secondary Aid	339.00	504.00	none	7.00
Federal Aid Enrichment	4.00	none	none	none
Homestead Replaceme	ent none	none	46.00	88+00
Transportation	none	none	none	none
Total School Cost	2078.54	2542.35	2865.87	2462.57
Per Capita (Enum.)	25.98	31.22	37.22	28.48
Raised by Adv. Tax	903.89	908.23	842.31	812.25
A. D. A.	46	46	40	47
Per Capita (A. D. A	4.) 45.19	55.27	71.65	52,40

ROFF INDEPENDENT NO. 37 TABLE XXXVIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	450	447	394	411
Area	28.75	28.75	28.75	28.75
Aggregate Days Attered ed Previous Year	nd- 231	240	41841	48019
Maintenance	1500.00	1350.00	2719.66	3121.24
Valuation Less Homestead	none	none	424257.00	422238.00
Valuation Total	508745.00	491559,00	471747.00	476773.00
Homestead Loss	none	none	47490.00	54535.00
Rate of General Fund Levy	12.275	11.099	12.9726	13.55
Rate of Sinking Fund Levy	10.645	11.92939	12.0227	10.369
General Fund Appropriation	9766.14	11359.40	11627.02	10631.76
Primary Aid	3229.35	2538.00	3020.45	2846.64
Secondary Aid	2670.00	439.00	1134.00	1332.00
Federal Aid Enrichment	22.85	24.12	67.51	none
Homestead Replacement	nt none	none	527.00	707.00
Transportation	3344.00	994.18	2337.53	2040.00
Total School Cost	15688.44	14360.52	16375.98	15517.00
Per Capita (Enum.)	34.86	32.13	41.56	37 .7 6
Raised by Adv. Tax	6245.30	5456.18	5503.75	5724.79
A. D. A.	240	237	274	275
Per Capita (A.D.A.)	65.37	60.59	59.77	56.43

LAXTON DEPENDENT NO. 38 TABLE XXXIX

	School Year 1935-36	School Year 1936-37	School Year S 1937-38	chool Year 1938-39
Enumeration	109	114	105	93
Area	19.3	19.3	19.3	19.3
Aggregate Days Atte	end- 67	67	10605	10621
Maintenance	300.00	450.00	689.32	690.37
Valuation Less Homestead	none	none	108895.00	110605.00
Valuation Total	126955.00	135260.00	127675.00	113175.00
Homestead Loss	none	none	18780.00	20570.00
Rate of General Fund Levy	6.484	8.6372	12.6013	13.618
Rate of Sinking Fund Levy	5.987	5.1960	4.0086	4.73
General Fund Appropriation	1253.41	2665.99	2475.53	2293.46
Primary Aid	672.22	540,00	766.85	547.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	80.23	70.00	none	none
Homestead Replacement	ent none	none	119.00	259.00
Transportation	none	none	none	none
Total School Cost	2005.86	3275.99	3361.38	3199.46
Per Capita (Enum.)	18.40	28.73	32.01	33.28
Raised by Adv. Tax	905.46	1168.20	1372.22	1506.23
A. D. A.	67	61	61	52
Per Capita (A. D. A	29.94	53.70	55.10	59.61

JESSE DEPENDENT NO. 40 TABLE XL

	School Year 1935-36	School Year 1936-37	School Year S 1937-38	ichool Year 1938-39
Enumeration	113	141	188	186
Area	14	14	14	14
Aggregate Days Atten	d- 91	91	14671	19218
Maintenance	450.00	450.00	953.61	1249.17
Valuation Less Homestead	none	none	213517.00	257652.00
Valuation Total	78717.00	120737.00	228147.00	271632.00
Homestead Loss	none	none	14630.00	13980.00
Rate of General Fund Levy	5 . 05 3	12.4136	11.478	13.690
Rate of Sinking Fund Levy	2.942	•2186	none	none
General Fund Appropriation	2004.75	3504.07	4971.76	4655.81
Primary Aid	672.12	828.00	1068.20	923.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	218.31	150.24	80.84	248.03
Homestead Replacemen	t none	none	135.00	160.00
Transportation	none	none	non e	none
Total School Cost	2895.18	4482.31	6255.80	5986.84
Per Capita (Enum.)	25.62	31.97	33,28	32.19
Raised by Adv. Tax	437.54	1498.79	2450.7	79 1288.26
A. D. A.	91	90	107	91
Per Capita (A. D. A.) 31.82	49.80	58.47	65.79

UNION HILL DEPENDENT NO. 41 TABLE XLI

	School Year 1935-36	School Year 1936-37	School Year Se 1937-38	chool Year 1938-39
Enumeration	87	85	94	69
Area	5.5	5.5	5.5	5.5
Aggregate Days Attended Previous Year	39	39	8287	9292
Maintenance	300.00	300.00	538.33	598.13
Valuation Less Homestead	none	none	28620.00	27555.00
Valuation Total	43486.00	41105.00	40060.0	0 41795.00
Homestead Loss	none	none	11440.00	14240.00
Rate of General Fund Levy	10,000	12.2819	10,3598	12.863
Rate of Sinking Fund Levy	10,923	10.6984	7. 5858	11.290
General Fund Appropriation	1131.51	1673.05	1779.68	1607.02
Primary Aid	309.97	288.00	562.43	468.00
Secondary Aid	500.00	none	none	175.00
Federal Aid Enrichment	none	none	none	none
Homestead Replacement	none	none	76.00	148.00
Transportation	none	none	none	none
Total School Cost	1941.30	1961.05	2418.11	2398.02
Per Capita (Enum.)	22.31	23.07	25.72	34.75
Raised by Adv. Tax	478.34	504.85	296.50	354.44
A. D. A.	39	41.72	46.50	47.96
Per Capita (A. D. A.)				

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PLEASANT HILL DEPENDENT NO. 42 TABLE XLII

	School Year 1935-36	r School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	139	119	144	125
Area	12.6	12.6	12.6	12.6
Aggregate Days Attended Previous Year	1- 74	74	13141	10424
Maintenance	450.00	450.00	854.17	677.56
Valuation Less Homestead	none	none	139699.00	182578.00
Valuation Total	120928.00	144143.00	148549.00	191958.00
Homestead Loss	none	none	8850.00	9380.00
Rate of General Fund Levy	12.140	2.8660	12.8595	13.689
Rate of Sinking Fund Levy	10.183	7.2510	5.1668	2.002
General Fund Appropriation	2195.05	2568.45	3413.77	3848.58
Primary Aid	675.44	774.00	798.15	650.00
Secondary Aid	523.00	none	none	none
Foderal Aid Enrichment	55 -32	54.14	none	none
Homestead Replacemen	t none	none	5.00	121.00
Transportation	none	none	none	none
Total School Cost	3448.81	3396.59	4216.92	4619.58
Per Capita (Enum.)	24.81	28.54	29.28	3 6•95
Raised by Adv. Tax	1614.81	413.12	1796.08	2499.33
A. D. A.	74	73	60	57
Per Capita (A. D. A.) 46.61	46.53	70.28	81.04

SUNSHINE DEPENDENT NO. 43 TABLE XLIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	61	59	56	60
Area	12	12	12	12
Aggregate Days Attended Previous Year	- 34	34	5749	5500
Maintenance	300.00	300.00	373 •69	357.50
Valuation Less Homestead	none	none	50450 . 00	48252.00
Valuation Total	66304.00	62715.00	63330.00	62052.00
Homestead Loss	none	none	12880.00	13800.00
Rate of General Fund Levy	12.278	8.2563	8.2935	13.4353
Rate of Sinking Fund Levy	3.436	2.7857	2.4616	2.19
General Fund Appropriation	1211.08	1284.89	1428.85	1377.29
Primary Aid	306.47	270.00	490.00	358.00
Secondary Aid	104.00	none	none	56.00
Federal Aid Enrichment	none	none	none	none
Homestead Replacement	none	none	73.00	114.00
Transportation	none	none	none	none
Total School Cost	1621.55	1554.89	1991.85	1905.29
Per Capita (Enum.)	26.58	26.35	35.57	31.73
Raised by Adv. Tax	899.52	517.80	418.41	648.28
A. D. A.	34	33	31	29
Per Capita (A. D. A.)	47.69	47.12	64.25	65.70

HORSE SHOE RANCH DEPENDENT NO. 44 TABLE XLIV

	School Year 1935-36	School Year 8 1936-37	School Year Se 1937-38	chool Year 1938-39
Enumeration	34	33	22	22
Area	21	21	21	21
Aggregate Days Attended Previous Year	13	13	1798	2745
Maintenance	150.00	150.00	116.87	178.43
Valuation Less Homestead	none	none	115270.00	104358.00
Valuation Total	104515.00	112405.00	118770.00	106858.00
Homestead Loss	none	none	3500.00	2500.00
Rate of General Fund Levy	4.192	5.8329	6.9692	7.904 3
Rate of Sinking Fund Levy	4.933	4.1009	none	none
General Fund Appropriation	892.00	1002.6	5 1934.00	1101.39
Primary Aid	none	none	none	221.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	none	none	19.34	33.94
Homestead Replacement	none	none	18.00	17.00
Transportation	none	none	none	none
Total School Cost	892.00	1002.6	5 1071.	34 1373.33
Per Capita (Enum.)	26.24	30.2	8 48.	.70 62.42
Raised by Adv. Tax	481.96	655.3	2 803.	34 824.88
A. D. A.	13	11	16	3 17
Per Capita (A. D. A.)	68.62	91.1	5 66.9	96 80.78

OWL CREEK DEPENDENT NO. 46 TABLE XLV

	School Year 1935-36	School Year 1936-37	School Year 8 1937-38	School Year 1938-39
Enumeration	108	113	108	108
Area	11.5	11.5	11.5	11.5
Aggregate Days Attended Previous Year	6 6	66 -	13012	12874
Maintenance	300.00	300.00	845.78	836.81
Valuation Less Homestead	none	none	59445.00	67061.00
Valuation Total	65324.00	64785.00	67165.0	76681.00
Homestead Loss	none	none	7720.0	9620.00
Rate of General Fund Lavy	10.042	13.3487	11.99	02 13.269
Rate of Sinking Fund Levy	7.842	9.1011	8.58	D5 7.359
General Fund Appropriation	1275.55	2167.54	2729.6	9 2764.17
Primary Aid	652.24	576.00	845.	728.00
Secondary Aid	53.00	471.00	none	none
Federal Aid Enrichment	214.97	214.32	98.9	3 137,13
Homestead Replacement	none	none	66•0	0 111.00
Transportation	none	none	none	e none
Total School Cost	2195.76	3428.86	3739.7	7 3744.30
Per Capita (Enum.)	20.33	30.34	34.63	34.67
Raised by Adv. Tax	721.58	864.80	712.76	889.79
A. D. A.	66	72	72	101
Per Capita (A. D. A.)	33.27	47.62	51.93	37.07

CEDAR GROVE DEPENDENT NO. 47 TABLE XLVI

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	115	125	113	111
Area	13.5	13.5	13.5	13.5
Aggregate Days Atte	nd- 61	61	11155	9950
Maintenance	450,00	450.00	725.08	646.75
Valuation Less Homestead	none	none	187589.00	194859.00
Valuation Total	201565.00	200720.00	202614.00	209874.00
Homestead Loss	none	none	15025.00	15015.00
Rate of General Fund Levy	8.094	14,000	13.3327	9.7413
Rate of Sinking Fund Levy	12.944	6.7623	7.1554	4.8243
General Fund Appropriation	3531.54	33991.79	4070.94	3198.29
Primary Aid	692.07	630,00	907.70	520.00
Secondary Aid	none	none	none	none
Federal Aid Enrichment	162.69	121.8	0 none	none
Homestead Replacement	ent none	none	117.70	200.00
Transportation	none	none	none	none
Total School Cost	4486.30	4743.5	9 5096.34	3918.29
Fer Capita (Enum.)	38.14	37.95	45.10	35.30
Raised by Adv. Tax	1794.67	2810.08	2501.25	1898.18
A. D. A.	61	63	57	66
Per Capita (A. D.	A.) 73.55	75.30	89.41	59.37

WORSTELL DEPENDENT NO. 48 TABLE XLVII

	School Year 1935-36	School Year S 1936-37	School Year Sc 1937-38	chool Year 1938-39
Enumeration	193	188	183	165
Area	10	10	10	10
Aggregate Days Atte	nd - 97	97	14973	14055
Maintenance	450.00	450.00	973.25	913.58
Valuation Less Homestead	none	none	125663.00	116125.00
Valuation Total	140373.00	128845.00	134408.00	123070.00
Homestead Loss	none	none	8745.00	6945.00
Rate of General Fund Levy	5 •53 8	7.0141	11.2623	13.3547
Rate of Sinking Fund Levy	8 . 588	8.3349	6.7489	5.7086
General Fund Appropriation	2101.89	3575 . 27	3868.3	3158 ,33
Primary Aid	681.03	828.00	782.0	0 676.00
Secondary Aid	none	none	none	none
Federal Aid Emrichment	107.77	100.50	none	none
Homestead Replaceme	nt none	none	26.0	0 78.00
Transportation	none	none	none	none
Total School Cost	2890.69	4503.77	4676.8	3 3912.33
Per Capita (Enum.)	14.98	23.96	25.7	0 23.71
Raised by Adv. Tax	855.01	903.72	1415.2	5 1550.82
A. D. A.	. 97	87	80	87
Per Capita (A. D. A	•) 29.80	51.77	58.46	44.97

LAWRENCE DEPENDENT NO. 52 TABLE XIVIII

,	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	72	81	87	76
Area	5 .5	5.5	5.5	5.5
Aggregate Days Atter	ıd-			
ed Previous Year	56	56	10230	8751
Maintenance	300.00	300.00	664.95	568.82
Valuation Less				
Home stead	none	none	342374.00	339450.00
Valuation Total	349630.00	347857.00	344174.00	340450.00
Homestead Loss	none	none	1800.00	1000.00
Rate of General				
Fund Levy	13.774	11.3974	13.2792	12.4835
Rate of Sinking Fund Levy	∗67 8	.196 9	none	none
General Fund				
Appropriation	4546.07	4488.37	4533.22	4659.52
Primary Aid	368.18	630,00	594.70	468.00
Secondary Aid	none	none	none	none
Pederal Aid				
Enrichment	59.65	35.52	11.20	11.20
Homestead Replacemen	nt none	none	19.00	13.00
Transportation	none	none	none	none
Total School Cost	4973.90	5153.89	5158.12	5151.72
Per Capita (Enum.)	69.08	.63 • 63	59.63	67.79
Raised by Adv. Tax	4815.86	3964.67	4546.45	4237.54
A. D. A.	56	55	50	41
Per Capita (A. D. A.	88.82	93.71	103.16	125.65

PECAN GROVE DEPENDENT NO. 54 TABLE XLIX

s	lohool Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	101	94	98	94
Area	8	8	8	8
Aggregate Days Attend	.			
ed Previous Year	49	. 49	8435	9419
Maintenance	300.00	300.00	548428	612.24
Valuation Less				
Homestead	none	none	71031400	69055.00
Valuation Total	37630+00	89303.00	89941.00	89640.00
Homestead Loss	none	none	18910.00	20585.00
Rate of General			•	
Fund Levy	none	5.0236	10.406	7.382
Rate of Sinking				*.
Fund Levy	none	none	none	none
General Fund				
Appropriation	1460.64	1817.84	1953.64	1677.51
Primary Aid	371.43	324.00	532.10	442.00
Secondary Aid	none	none	none	none
Federal Aid				
Enrichment	64.405	145.02	42.70	21.35
Homestead Replacement	none	none	40.00	214.00
Transportation	none	none	none	none
Total School Cost	1896.12	2286.86	2568.44	2354.86
Per Capita (Enum.)	16.77	24.53	26410	25.05
Raised by Adv. Tax	none	448.63	739.15	509.75
A. D. A.	49	47	53	37
Per Capita (A. D. A.) 38.70	48.66	48.46	63.64

STEEDMAN DEPENDENT NO. 55 TABLE L

	School Year 1935-36	School Year 3	School Year 1937-38	School Year 1938-39
Enumeration	82	75	88	68
Area	7	7	7	7
Aggregate Days Attended Previous Year	d - 43	43	8026	7338
Maintenance	300.00	300.00	521.69	476.97
Valuation Less Homestead	none	none	61832.00	61832.00
Valuation Total	63012.00	66111.00	66991.00	66417.00
Homestead Loss	none	none	5759.00	4585.00
Rate of General Fund Levy	9.282	13.3165	12.443	13.500
Rate of Sinking Fund Levy	15.311	5.3196	4.523	4.7066
General Fund Appropriation	1021.85	1632.28	1767.11	1620.36
Primary Aid	307.92	270.00	531.50	442.00
Secondary Aid	546.00	388.00	none	none
Federal Aid Enrichment	50.73	47.31	none	none
Homestead Replacemen	t none	none	21.00	57.00
Transportation	none	none	none	none
Total School Cost	1926.50	2337.59	9 2319.61	2119.36
Per Capita (Enum.)	23.49	31.17	26.36	31.17
Raised by Adv. Tax	643.43	880.37	778.01	834.76
A. D. A.	43	46	41	48
Per Capita (A. D. A.	44.80	50.82	5 6.58	44.15

BLUE MOUND DEPENDENT NO. 56 TABLE LI

	School Year 1935-36	School Year Sc 1936-37	chool Year S 1937-38	chool Year 1938-39
Enumeration	46	41	34	43
Area	18.5	18.5	18.5	18.5
Aggregate Days Atten ed Previous Year	d⊷ 30	30	4945	592 2
Maintenance	300.00	300.00	321.43	384.93
Valuation Less Homestead	none	none	8 32 85•00	75783.00
Valuation Total	87193.00	168570.00	89785.00	83383.00
Homestead Loss	none	none	6500.00	7600.00
Rate of General Fund Levy	13.400	12.5925	13.5448	13.7424
Rate of Sinking Fund Levy	14.379	•887 2	none	none
General Fund Appropriation	1300.43	1774.64	1970.64	1679.95
Primary Aid	304.84	270.00	221.00	442.00
Secondary Aid	285.00	none	none	46.00
Federal Aid Enrichment	15.46	13.35	none	none
Homestead Replacemen	t none	none	73.00	103,00
Transportation	none	none	none	none
Total School Cost	1905.73	2057.99	9 2264.1	9 2270.95
Per Capita (Enum.)	41.43	50.19	66.59	52.81
Raised by Adv. Tax	1285.24	1059.68	1128.39	1041.44
A. D. A.	30	29	34	37
Per Capita (A. D. A.	63.52	70.97	7 66.59	61.38

RED OAK DEPENDENT NO. 57 TABLE LII

	School Year 1935-36	School Year S 1936-37	chool Year 1937-38	School Year 1938-39
Enumeration	75	72	61	64
Area	6	6	6	6
Aggregate Days Atte	nd-			
ed Previous Year	27	27	3966	3579
Maintenance	150.00	150.00	257.79	232.64
Valuation Less				
Homestead	none	none	37446.00	38034.00
Valuation Total	40514.00	40839.00	40286.00	41849.00
Homestead Loss	none	none	2840.00	3815.00
Rate of General		•		
Fund Lovy	6.304	•9216	12.1981	13.2358
Rate of Sinking	77 0/5	P 7554		A 500 A
Fund Levy	11.845	5.5204	none	6.782
General Fund Appropriation	701 00	776 95	ንድርዊ ለተ	1400 00
Whiteharacton	704.02	736.25	1503.47	1422.02
Primary Aid	208.11	180.00	234.75	208.00
Secondary Aid	none	none	none	none
Federal Aid	·			
Enrichment	none	none	none	40.16
Homestead Replacement	ent none	none	none	47.00
Transportation	none	none	none	none
Total School Cost	912.13	916.25	1738.22	1717.58
Per Capita (Enum.)	12.16	12.73	28.50	26.84
Raised by Adv. Tax	280.96	37.64	456.77	503-41
A. D. A.	27	23	20	28
Per Capita (A. D.	A.) 33.78	39.84	86.91	61.34

YEAGER DEPENDENT NO. 58 TABLE LIII

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	76	79	84	79
Area	7	7	7	7
Aggregate Days Atter ed Previous Year	nd - 51	51	8241	9412
Valuation Less Homestead	none	none	3 8850 . 00	36495.00
Valuation Total	47361.00	49365.00	46810.00	42355.00
Homestead Loss	none	none	7960.00	5860.00
Rate of General Fund Levy	10.280	13.1909	11.6088	5 13.067
Rate of Sinking Fund Levy	3.956	3.6392	3.4409	2.87
General Fund Appropriation	1139.79	1711,08	1818.47	1655.90
Frimary Aid	268.07	540.00	532.10	442.00
Secondary Aid	355.00	none	none	125.00
Federal Aid Enrichment	31.56	48.75	none	none
Homestead Replacemen	nt none	none	70.00	68,00
Transportation	none	none	none	none
Total School Cost	1794.42	2359.03	2420.57	7 2290.90
Per Capita (Enum.)	23.61	29.88	28.82	29.00
Raised by Adv. Tax	535 . 53	651.17	450.99	475.05
A. D. A.	51	46	53	52
Per Capita (A. D. A.	35.18	51.30	45.67	7 44.06

SUMMERS CHAPEL DEPENDENT NO. 60 TABLE LIV

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	154	147	151	137
Area	8	8	8	8
Aggregate Days Atten	d-			
ed Previous Year	67	67	13812	13142
Maintenance	300.00	300,00	897.78	854.23
Valuation Less			•	
Homestead	none	none	53282.00	55691.00
Valuation Total	78329.00	71735.00	68342.00	70311.00
Homestead Loss	none	none	15060.00	14620.00
Rate of General				
Fund Levy	9.207	13.8502	10.3652	12.8827
Rate of Sinking Fund Levy	1: PG1	ካ ረታን ሶ ትያን	3 0000	
	1.781	1.7157	1.8202	none
General Fund Appropriation				
White of transfer	1685.33	2735.97	2492.82	2807.53
Primary Aid	617.05	612.00	876.40	68 3. GO
Secondary Aid	none	none	none	none
Federal Aid	:			
Enrichment	13.75	11.10	none	17.27
Homestead Replacemen	t none	none	119.48	159.00
Transportation	none	none	none	none
Total School Cost	2316.13	3559.07	3488.70	3666.08
Per Capita (Enum.)	15.04	22.85	23.10	26.76
Raised by Adv. Tax	793,26	993.55	578.92	717.45
A. D. A.	67	77	7 3	77
Per Capita (A. D. A.	34.57	46.22	47.79	47.61

JONES CHAPEL DEPENDENT NO. 61 TABLE LV

School Year School Year School Year School Year 1935-36 1936-37 1937-38 1938-39 47 53 61 69 Enumeration 5.5 5.5 5.5 5.5 Area Aggregate Days Attend-19 19 3740 4326 ed Previous Year 150.00 150.00 243.10 261.19 Chintenance Valuation Less 34703.00 none none 34912.00 Homestead 38233.00 39392.00 38503.00 43252.00 Valuation Total 5800.00 none none 9240.00 Homestead Loss Rate of General 10.398 1.9006 12.2071 7.0657 Fund Levy Rate of Sinking 10.398 none none .446 Fund Levy General Fund 690.00 710.04 1083.67 862.10 Appropriation 306.47 270.00 266.05 234.00 Primary Aid 281.00 none none none Secondary Aid Federal Aid 45.54 55.32 42.87 21.43 Enrichment none none none 113.00 Homestead Replacement none none none none Transportation 1042.01 1035.36 1392.59 1511.53 Total School Cost 17.08 1035.36 1392.59 1511.53 Per Capita (Enum.) 437.27 74.87 399.21 240.32 Raised by Adv. Tax 21 19 24 25 A. D. A. 54.84 49.30 58.02 60.46 Per Capita (A. D.A.)

PLEASANT VALLEY DEPENDENT No. 62 TABLE LVI

	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	26	16	22	15
Area	14	14	14	14
Aggregate Days Attered ed Previous Year	1d- 9	9	1169	984
Maintenance	150.00	150.00	75.99	63.96
Valuation Less Homestead	none	none	56235.00	62670.00
Valuation Total	68630.00	58320.00	56995.00	63430.00
Homestead Loss	none	none	760.00	760.00
Rate of General Fund Levy	9.564	9.5034	13.5668	13.8913
Rate of Sinking Fund Levy	2.311	7.3894	1.3813	none
General Fund Appropriation	758.09	1015.00	917.84	1017.46
Primary Aid	none	none	nonø	none
Secondary Aid	none	none	none	non e
Federal Aid Enrichment	none	9.48	none	none
Homestead Replacement	nt none	none	7.00	10.00
Transportation	none	none	none	none
Total School Cost	758.0	9 1024.48	924.84	1027.46
Per Capita (Enum.)	29.1	64.03	42.04	68.50
Raised by Adv. Tax	722.0	5 554.24	762.93	870.57
A. D. A.	9	7	6	8
Per Capita (A. D. A	.) 84.23	146.35	154.14	128.43

WALNUT GROVE DEPENDENT NO. 63 TABLE LVII

•	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	74	71	64	61
Area	ნ•3	6.3	6•3	6.3
Aggregate Days Attered Previous Year	nd- 42	42	5434	55 36
Maintenance	300.00	300.00	353,21	359.84
Valuation Less Homestead	none	none	38116.00	35944.00
Valuation Total	49871.00	49886.00	49906.00	49084.00
Homestead Loss	none	none	11790.00	13140.00
Rate of General Fund Levy	8.016	14.000	12.1135	13.229
Rate of Sinking Fund Levy	10.076	4.2867	1.0824	•9192
General Fund Appropriation	1491.96	1301.93	1719.00	1068.88
Primary Aid	297.00	324.00	547.75	494.00
Secondary Aid	512.00	197.00	none	281.00
Federal Aid Enrichment	none	53.00	none	none
Homestead Replacemen	nt none	none	120.00	159.00
Transportation	none	nono	none	none
Total School Cost	2396.00	1875.93	2386.75	2002.88
Per Capita (Enum.)	31.09	26.42	37.29	33.26
Raised by Adv. Tax	439.68	698.40	461.72	475.51
A. D. A.	42	31	31	32
Per Capita (A. D. A.) 57.05	28,26	76.99	62.59

WILSON DEPENDENT NO. 64 TABLE LVIII

	School Year S 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Emmeration	86	97	91	85
Area	9.3	9.3	9.3	9.3
Aggregate Days Atten	d- 41	41	7374	7146
Maintenance	300.00	300.00	479.00	464.49
Valuation Less Homestead	none	none	50563.00	42401.00
Valuation Total	71222.00	66588.00	65393.00	57611.00
Homestead Loss	none	none	14830.00	15120.00
Rate of General Fund Levy	10.860	14.000	11.954	13,0893
Rate of Sinking Fund Levy	2.151	•2525	• 424 8	•55 34
General Fund Appropriation	1184.30	1918.70	1764.10	1607.44
Primary Aid	309.81	280.46	532.10	442.00
Secondary Aid	499.00	none	none	none
Federal Aid Enrichment	27.85	none	none	none
Homestead Replacemen	rt none	none	148.00	182.00
Transportation	none	none	none	none
Total School Cost	2020.96	2199.16	2444.20	2231.44
Per Capita (Enum.)	23.50	22.67	26.86	26.25
Raised by Adv. Tax	850.44	932.23	604.43	555.00
A. D. A.	41	41	40	3 9
Per Capita (A. D. A.	49.29	53.64	61.11	57.22

BROOK HAVEN DEPENDENT NO. 66 TABLE LIX

	School Year 1935-36	School Year 1936-37	School Yea 1937-38	r School Year 1938-39
Enumeration	40	3 5	26	21
Area	6.3	6.3	6.3	6.3
Aggregate Days Attened Previous Year	d - 30	30	4845	3 79 3
Maintenance	150.00	150.00	314.93	246.25
Valuation Less Homestead	none	none	26830.00	26285.00
Valuation Total	25831.00	26310.00	26830.	26285.00
Homestead Loss	none	none	none	none
Rate of General Fund Levy	13.560	2.8361	12.9277	13.6374
Rate of Sinking Fund Levy	17.422	14.5374	10.630	5 .1 5
General Fund Appropriation	509.12	799.39	1099.72	1110.23
Primary Aid	257.96	234.00	266.05	221.00
Secondary Aid	43.00	none	none	none
Federal Aid Enrichment	none	none	none	none
Homestead Replacemen	t none	none	none	nome
Transportation	none	none	none	none
Total School Cost	810.04	1033.59	1365.77	1331.23
Per Capita (Enum.)	20.25	29.53	52.52	63.39
Raised by Adv. Tax	385.28	74.62	346.85	358.46
A. D. A.	30	27	21	14
Per Capita (A. D. A.) 27.03	32.27	65.04	95.09

HIGH HILL DEPENDENT NO. 67 TABLE LX

ı	School Year 1935-36	School Year 1936-37	School Year 1937-38	School Year 1938-39
Enumeration	3 9	3 8	45	52
Area	8	€	8	8
Aggregate Days Atten	d-			
Maintenance	150.00	150.00	219.12	204.62
Valuation Less Homestead	none	none	44892.00	43172.00
Valuation Total	41808.00	43394.00	48212.00	46922.00
Homestead Loss	none	none	3320.00	3035.00
Rate of General Fund Levy	8.814	8.78 27	12.8914	13.4529
Rate of Sinking Fund Levy	10.099	none	none	none
General Fund Appropriation	585.00	855.25	993.92	1282.78
Primary Aid	264.02	270.06	266.05	221.00
Secondary Aid	20.94	270.00	none	none
Federal Aid Enrichment	none	none	23.17	14.70
Homestead Replacement	nt none	none	11.00	48.00
Transportation	none	none	none	none
Total School Cost	869.96	1395.25	1294.14	1556.48
Per Capita (Enum.)	22.31	29.61	28.76	30.12
Raised by Adv. Tax	408.10	361.12	578.72	580.79
A. D. A.	15	20	17	20
Per Capita (A. D. A	.) 58.00	69.76	76.13	78 .32

CHAPTER III

SURMARY AND CONCLUSIONS

SUMMARY

In Chapter One, the introduction, it was suggested that many theories are being offered, surveys are being made, and the present time is a day of experiment. The problem concerning the writer, as mentioned in the introduction, was a general survey of the financial conditions of the public schools of Pontotoc County, a special study of the finance during the four years; namely: 1935-36, 1936-37, 1937-38, and 1938-39, and the ability and effort of each type of district to support its school.

The data was collected from the official records for each district in the county and tabulated in the form of tables then a summary of each type of district was made. The items selected were the ones that directly effected the finance of the districts. All the districts in the county were included in the survey, forty-five common school districts, two union graded, four consolidated, and five independent districts. A table was prepared for each district with the horizontal lines items effecting finance; and the vertical columns containing similar information for each of the four years. The totals for each type of district were placed in tables making comparison possible by years for each district and by different types.

The enumeration in the common school districts is shown to be on the decline; in 1935-36 four thousand seven hundred forty eight were enumerated this number being reduced to four thousand two hundred ninety three, or a reduction of one hundred fifty five, in 1938-39.

In 1935-36 the enumeration of the consolidated districts was one thousand fifty; but this number decreased to nine hundred four, or a loss of one hundred forty six, in 1938-39. The union graded and independent districts both show an increase in enumeration. The union graded gained from six hundred thirty-eight to one thousand five hundred thirty-four. This increase was in McLish School District Union Graded No. 2. The 1935-36 enumeration report shows four hundred two in 1938-39 one thousand three hundred twenty five. This district included the Fittstown oil field which was on the boom from 1934 to 1938. The independent districts increased from five thousand seven hundred seventeen to six thousand three hundred thirty-six. The Tables numbered XII, XIV, XXXIII, and XXXVIII indicate a decrease in each district's enumeration while Table Number XXVII shows an increase of four hundred thirty one. The increase for the independent districts was found to be in the city of Ada. The area remains constant through the four years for each type of district. forty five common school districts have the greatest number of square miles the area being four hundred ninety-eight and eight tenths; the consolidated districts next with ninety eight and three tenths square miles; the independent districts next with eighty nine and four tenths; and the union graded districts are at the bottom of the scale having only fifty four and three tenths square miles. The common school district had nine and five tenths pupils per square mile in 1935-36 and eight and six tenths in 1938-39. The union graded districts in 1935-36 had eleven and seven tenths per square mile and in 1938-39 twenty-eight and three tenths. The consolidated districts had ten and seven tenths per square mile in 1935-36 and 1938-39 nine and two tenths. The independent districts gained from sixty-three and nine tenths in 1935-36 to seventy and nine tenths in 1938-39. The greatest per cent of gain per square mile is found in the union graded districts, one hundred

fifty and four-tenths per cent. The independent districts gained ten and nine-tenths per cent. The common schools lost nine per cent per square mile in the four years. The greatest percentage of loss in enumeration per square mile is fourteen per cent, found in the consolidated districts. The aggregate days attended in each column is the total for the previous year as maintenance on the minimum program is computed on this basis. There is very little fluctuation in each type for the two years under House Bill 6. There is a very noticeable increase in maintenance under House Bill 6 in each of the four types of districts. In the common school districts the greatest amount received for maintenance was in the school year 1936-37 under House Bill 212. Under House Bill 6, the year 1937-38 was the larger of the two years. Considering the greater amount under each bill the common schools received one and seventy-seven hundredth times as much under House Bill 6, for maintenance. The union graded districts received nearly two and twenty seven hundredths times as much with an increase in enumeration of fourteen per cent. The valuation less homestead in the common school districts in the year 1938-39 is greater than the total valuation in the school year 1935-36. The union graded, consolidated, and independent districts show a similar gain. This is due, however, to the influence of the oil field in the county. The greatest gain, however, is in the independent districts. The common school districts lose ten per cent in homestead exemption; the union graded two per cent; the consolidated six per cent; and the independent fourteen per cent. The average rate of general fund levy is higher for consolidated districts than any of the other types. with the independent districts a close second. The independent districts have the highest sinking fund levy and show the greatest reduction during the four years; however this would naturally be expected as the valuation

increase was the greatest. The greatest amount of primary aid for each type of district was received in the school year 1937-38. As the primary aid increased the secondary aid decreased. The homestead replacement plus the secondary aid in the years 1937-38 and 1938-39 exceeds the secondary aid of the previous two years with the exception of union graded districts whore there was an unusual increase in valuation which also resulted in an increased general fund appropriation. Because transportation is required in consolidated districts the total cost of schools of this type is greater. The total cost has very little significance for comparative purposes; rather the per capita costs appears more valuable, especially since this cost is based both on enumeration and average daily attendance. The consolidated districts have the highest per capita of any type, the union graded the lowest. The independent and common school per capits on average daily attendance are very nearly the same. There is a greater difference between the per capita on average daily attendance and enumeration in common school districts than any other type. The Lawrence School District Number 52 has a per capita cost in the year 1938-39 of one hundred twenty five dollars and sixty-five cents while the lowest per capita in common school districts for the same year in Owl Greek District Number 46 is thirty seven dollars and seven cents. In the year 1937-38 the percent of attendance based on enumeration in common school districts is fifty one per cent: in union graded districts eighty six per cent; in consolidated districts one hundred eight per cent; and in independent districts seventy three per cent.

CONCLUSIONS

- 1. Great inequalities exist in the area of the common schools. In many instances limited area perpetuates a one-room school.
- 2. Attendance is better in consolidated districts. The A. D. A. in the consolidated districts was one hundred eight per cent of the enumeration, while the common school districts show the A. D. A. as only fifty-one per cent of the enumeration.
- 3. Great variation exists in ability to support schools in Pontotoc County. This is particularly true in the common school districts as illustrated by Lawrence with a per capita expenditure of \$125.65 and Owl Creek with \$37.07. Byng is outstanding among consolidated districts with a per capita cost of \$107.90 for the year 1937-38; Vanoss for the same year had a per capita cost of \$69.44.
- 4. Maintenance allowance was greater under House Bill 6 than House Bill 212. Common school districts received 1.77 times as much in 1937-38 as in 1936-37. Union graded districts received 2.27 times as much in 1937-38 as in 1936-37.
- 5. More state money was received in 1937-38 than any other year studied.
- 6. There was a gain in valuation in spite of homestead exemption.

RECOMMENDATIONS

The writer believes that the conclusions drawn from the data in this study warrant the following recommendations:

- 1. Many of the smaller districts should be annexed to consolidated and independent districts.
- 2. Compulsory attendance laws should be more rigidly enforced, particularly in common school districts.
- 3. The county should be a unit for school taxation.
- 4. House Bill 6 is a desirable bill and should be re-enacted.

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