AN ANALYSIS OF OKLAHOMA SCHOOL FINANCING IN

RELATIONSHIP TO STUDENT POPULATIONS FROM

1971 THROUGH 1982 AND COMPARISON OF

FUNDING FORMULAS OF 1972,

1981, AND 1982

By

BARBARA BRAGG WARE

Bachelor of Science
Oklahoma State University
Stillwater, Oklahoma
1960

Master of Science
Oklahoma State University
Stillwater, Oklahoma
1962

Submitted to the Faculty of the Graduate College
of the Oklahoma State University
in partial fulfillment of the requirements
for the Degree of
DOCTOR OF EDUCATION
December, 1982

AN ANALYSIS OF OKLAHOMA SCHOOL FINANCING IN

RELATIONSHIP TO STUDENT POPULATIONS FROM

1971 THROUGH 1982 AND COMPARISON OF

FUNDING FORMULAS OF 1972,

1981, AND 1982

Thesis Approved:

_____
Thesis Adviser

_____

_____

_____

_____
Dean of the Graduate College

ii

1155673

ACKNOWLEDGMENTS

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

CHAPTER I

INTRODUCTION

Since Oklahoma became a state on November 16, 1907, the problem

of how best to provide adequate funding for the public schools of

this state has been a pervasive one. The Oklahoma Constitution,

Article 13, Sec. 1 and Sec. 1a, states: "The Legislature shall es-

tablish and maintain a system of free public schools wherein all the

children of the state may be educated."[1] It further states:

> The Legislature shall, by appropriate legislation, raise
> the appropriate funds for the annual support of the com-
> mon schools of the state to the extent of forty-two
> ($42.00) dollars per capita based on total state-wide
> enrollment for the preceding school year. Such monies
> shall be allocated to the various school districts in
> the manner and by a distributing agency to be desig-
> nated by the Legislature; provided that nothing herein
> shall be construed as limiting any particular school
> district to the per capita amount specified herein.[2]

Oklahoma Statutes 70 O. S. 18-101 are a legislative response to

this constitutional directive. Part of the provisions of this stat-

ute are as follows:

> The system of public school support should effect a
> partnership between the state and each local district,
> with each participating in accordance with its rela-
> tive ability. The respective abilities should be
> combined to provide a financial plan between the
> state and the local school district that will assume
> full educational opportunities for each child in Okla-
> homa (Part 8).[3]
>
> State support should be extended to all local dis-
> tricts regardless of wealth, for this not only develops

1

a sense of broader responsibility, but also creates
flexibility taxwise, permitting the exercise of local
initiative. State support should, to assure equal edu-
cational opportunity, provide for as large a measure
of equalization as possible among districts. The tax-
ing power of the state should be utilized to raise the
level of educational opportunity in the financially
weakest districts of the state (Part 9).[4]

These statutes introduce the concept of equity of funding as

well as present a statement of the legislature's continuing concern

for the concept of adequate support of common schools. This concern

for a balance between adequacy and equity in school funding has grown

in its intensity during the past two decades and has resulted in the

passage of two major revisions in the state aid formula as well as

court litigation.

Although the most recent revision in the state aid formula was

passed by the 1981 legislature, the debate over common school fund-

ing is far from being settled. The resolution of the concern for

both adequacy and equity in funding for public schools in Oklahoma

has been made more difficult because, until now, state funds have

been inadequate to meet the needs of education. With a 25 percent in-

crease in growth revenue during the 1980-81 fiscal year and with pro-

jections for even greater growth during the 1981-82 fiscal year,

Oklahoma will, for the first time, have adequate revenues for funding

public education. Thus, it is more important than ever to determine

what type of state aid distribution program will allow for the most

equitable distribution of these funds.

The first step in this determination should be an analysis of the

current state aid formula and its effect on the distribution of edu-

cational dollars since 1971, the year the basic structure of the cur-

rent funding formula was adopted.

The Problem

Due to the complexities of the many different parts of the school funding formula and their interaction, a major problem of Oklahoma school finance is to understand clearly how changes in any given school financing formula will affect the individual school districts. This problem is further compounded by the number of school districts involved and the wide variability in the sizes of the school districts. Just as it is difficult to understand how a given school financing formula affects each of the 619 school districts, it is equally difficult to compare the results of several financing formulas against one another to determine the best of several alternatives.

This study compares the state aid formula, as defined by the 1972 school code; the state aid formula, as defined by the 1982 school code; and the state aid formula, as defined by the 1981 school code (with a modification to the minimum revenue guarantee provision) to determine which one will, when the funding level remains constant, provide for the most equitable distribution of educational dollars in the 619 school districts in the State of Oklahoma.

The following terminology will be used in this study:

1. "Minimum Revenue Guarantee Modification" is a line item adjustment to the formula that would distribute a designated amount of new monies to those districts that fall below the state average revenue per child on an Average Daily Attendance (ADA) basis.

2. Equitable distribution of educational dollars will mean that each child will receive the same dollars on an average daily attendance basis. A state aid funding formula will be the most equitable

for a fixed number of total dollars available if it has the largest mean and the smallest standard deviation from the mean.

3. Funding level is $113,981,977 new dollars appropriated by the 1981 legislature for distribution to common schools for the 1981-82 school year. For the purpose of this study, both the 1982 formula and the 1981 formula will have 77 million dollars as line items for salaries (as was done by the 1981 Legislature).

For research purposes the following questions must be answered:

1. What degree of equalization has been achieved in Oklahoma from 1971 to 1981?

2. What are the effects of the School Code, 1982, on statewide equalization?

3. What recommendations should be made to achieve a more equitable distribution of educational dollars to the 619 school districts in Oklahoma?

Definitions

A number of terms will be used in this study. The following definitions will be applicable throughout the study:

1. "Average daily attendance" is the legal average number of pupils, kindergarten through grade twelve, in attendance in a school district per day during a school year (total days present including student activities). A day of school for kindergarten shall be two and one-half hours.

2. "Chargeable income" is the total of the revenue brought in by a district locally and reflects the district's ability to support itself.

3. "Economically inefficient" in size refers to school districts that do not have sufficient enrollment to provide minimally adequate programs without excessive costs.

4. "Eight percent cap" is a ceiling that prohibits a district from receiving an increase through School Code 1982, of greater than eight percent in state aid over last year's budget. Salary increases and local funds are not included in the eight percent cap. (This provision was for the 1981-82 school year.)

5. "Flat grants" are line-item appropriations given for a specific program. Teacher and support personnel salary increases are examples of flat grants.

6. "Foundation program" is a state equalization aid program that typically guarantees a certain minimum level of expenditure for each student, together with a minimum tax rate that each school district may levy for educational purposes.

7. "House Bill 1236" refers to modifications made in the state aid program by the 1981 legislature.

8. "Hold harmless" is a clause included in the statutes to guarantee that no school district will receive less money, from state funds, than it received in a specific previous year.

9. "Incentive aid" is an amount figured on a formula considering district wealth and ADA, designed to encourage maximum local funding, since a school district must vote the maximum millage to receive the maximum incentive aid. (H. B. 1236 changes ADA to weighted ADM.)

10. "Minimum revenue guarantee" is the legislative provision in the state aid law indicating that each school district shall be guaranteed a minimum revenue from all sources. There are a number of

items of revenue for school districts that are not chargeable against this minimum revenue guarantee, including the allocations for mandated teacher salary increases.

11. "State aid" is any grant made by a state government for the support of education. All revenue received by school districts from the Finance Division, State Department of Education.

12. "Pupil weighted system" is a state aid system in which funds are allocated per pupil on the estimated costs of their particular educational needs.

Potential Significance

The major problem with the various state aid formulas from 1971 through 1982 has been that few people have understood the formulas and the effects of their individual parts. It has been impossible, based on print-outs available, to understand in detail how these formulas have distributed state funds to the many school districts around the state.

The purpose of this study is twofold:

1. To provide a display which graphically illustrates the distribution of money to the different school districts as a function of the school dize as determined by their ADA. Ideally, the display should be a simple graph, summarizing any school finance proposal by showing how the proposal affects all the school districts, both individually and collectively.

2. To determine if a simple modification of the 1980 state aid formula could provide the most equitable distribution of state funds for financing the 619 school districts in Oklahoma.

ENDNOTES

[1]*Constitution of the State of Oklahoma* (St. Paul, MN, 1980), p. 60.

[2]Ibid.

[3]*Oklahoma Statutes 1971*, 70 O.S. 18-101, p. 6.

[4]Ibid., p. 7.

CHAPTER II

REVIEW OF LITERATURE

The review of literature is based on its relevance to the problem being studied. The literature has been classified into three categories: history of the development of the theory of state support, selected research related to Oklahoma school finance, and court cases related to Oklahoma school finance.

A summary statement of Cubberley's complex view of the ends of state aid is as follows:

> Theoretically, all children of the state are equally important and are entitled to have the same advantages; practically this can never be quite true. The duty of the state is to secure for all as high a minimum of good instruction as possible, but not to reduce all to this minimum, to equalize the advantages to all as nearly as can be done with the resources at hand, to place a premium on those local efforts which will enable communities to rise above the legal minimum as far as possible, and to encourage communities to extend their educational energies to new and desirable undertakings.[1]

These concepts were stated in 1905 but are still relevant in 1982. Three of the principal findings of the Cubberley study are listed below:

1. That any single measure for distributing state funds is defective; but if one is used, the best single measure is the number of teachers employed.

2. That the best basis for distributing state funds is a combination of the teachers actually employed and aggregate days of attendance.

3. That a revenue fund should be established for the relief of those communities which have made the maximum effort allowed by law and yet are unable to meet the minimum demands made by the state.[2]

In 1921, Updegraft, a student of Cubberley, set forth some additional concepts based on the Cubberley model. Three of Updegraft's principles, discussed by Johns, need to be considered in evaluating Oklahoma's funding formula:

1. Special grants should be provided to encourage the introduction of new features into the schools.

2. The districts should receive support in inverse proportion to their true valuation per teacher unit.

3. Efficiency in the conduct of schools should be promoted by increasing the state grant whenever the true tax rate is increased and by lowering it whenever the local tax is decreased.[3]

Under Updegraft's plan, the state would assume the responsibility of a minimum program. Also, the concepts of equalization of educational opportunity and reward for effort would be incorporated within the same formula. Although Updegraft's theories fell into some disfavor in the late 1920's and early 1930's, there has been a resurgence of these theories in some modern state support programs.

Strayer and Haig developed a model of educational finance that included the following guidelines:

1. Compute the cost of a satisfactory minimum educational offering in each district in the state.

2. Compute the yield at a uniform state mandated level for levy on the equalized valuation of property.

3. Provide the difference between the cost of the minimum program and the yield of the acquired minimum tax levy through state funds.[4]

When the Strayer-Haig formula is used in the development of an
equalization program, the wealthiest districts should be selected
from districts which have 1,500 pupils or more in average daily at-
tendance. Districts smaller than 1,500 pupils should be eliminated
because it is assumed that such smaller inefficient districts will
be consolidated in the future. It is possible for some small dis-
tricts to have extremely high valuations per pupil which makes them
not comparable to most districts in the state.[5] This is particularly
relevant in Oklahoma were 47 percent of the school districts have less
than 300 pupils in average daily attendance and only 10.3 percent have
1,500 or more pupils in average daily attendance.

Morphet, Johns, and Reller developed some assumptions on the
foundation program, or minimum program, which they considered to pro-
vide a theoretically sound basis for developing a finance plan that
should be used by every state:

1. The plan of financial support for students should
    provide for essential educational opportunities (a
    satisfactory foundation program) for all who attend
    public schools. Provision should be made in the
    plan for adequate financing of all essential school
    services and facilities.

2. The foundation program should be financed on a part-
    nership basis by the state and local school systems.
    Experience seems to indicate that the state-local
    partnership plan for financing the foundation pro-
    gram works out more satisfactorily in most situations
    than a completely state-supported plan.

3. The plan for financing the program should assure rea-
    sonable equity for all taxpayers.

4. The citizens of each local school system should have
    the opportunity to provide and finance such educa-
    tional services and facilities beyond the foundation
    program as they desire.

5. The finance plan should emphasize continuous evaluation
    and long-range planning based on cooperative studies
    and research.[6]

Morphet, Johns, and Reller made some observations in their study con-

cerning the relationships between cost and quality in education that

are relevant to the funding problems in Oklahoma in 1981.

Studies show that school districts of adequate size have much

less expense involved in providing a reasonably adequate educational

program than the expenses incurred by the smallest school districts.

The quality of education in both large and small school districts

may be directly related to organization, administration, and teaching

effectiveness. This makes it necessary to recognize that there may

not be as much improvement for equal dollars spent in small schools

as in schools of optimal size and to recognize that greater expendi-

tures, background factors, and local conditions are all variables be-

tween districts that will affect the improvement in the educational

programs.

Morphet, Johns, and Reller also note that there is a large

amount of evidence that when all factors are approximately equal and

conditions are favorable, increased expenditures within parameters

do result in a better educational program. The differences in the

amounts spent within many states are even greater than those among

the states. Some of the differences, however, occur because of high

expenditures in small districts and do not necessarily indicate dif-

ferences in the educational opportunities which result from extremes

in financing.[7]

Payne made some very significant observations and recommenda-

tions concerning public school finance in Oklahoma in his unpublished

Ed.D. dissertation in 1963. According to Payne, the foundation program concept is widely accepted as the most satisfactory approach to the solution of the complex problem associated with financing public schools. He listed and summarized what he considered to be the 10 principles or characteristics of a satisfactory foundation program:

1. The Adequacy Principle

    The plan of financial support for schools in each state should be designed to assure a foundation program providing essential, reasonably adequate, and well-rounded educational opportunities for all who should benefit from public education. . . . The Foundation Program is not designed or intended to provide the maximum educational services and facilities some communities may desire but constitutes a guaranteed program below which no school district or school should operate.

2. The Partnership Principle

    Provision should be made for a bona fide state-local partnership plan for financing this foundation program of educational opportunity.

3. The Uniform Minimum Effort Principle

    Each school district should be expected and required to make the same minimum local effort toward financing the foundation program.

4. The Equalization Principle

    The state should provide for each district on an objective basis, the difference between the funds available from the required uniform minimum tax effort and the costs of the foundation program.

5. The Taxpayer Equity Principle

    The plan for financing the foundation program should assure reasonable equity for all taxpayers. [This means assessments would be uniform and each district should make the same minimum tax effort.]

6. The Economy and Efficiency Principle

    The educational and financial provisions for the
    foundation program should encourage sound and effi-
    cient organization, administration, and operation
    of local school districts and schools.

7. The Local Responsibility Principle

    The foundation program plan should provide maxi-
    mum opportunity and encouragement for the development
    and exercise of local leadership and responsibility
    in education.

8. The Local Levy Principle

    The citizens of each local school system should
    be authorized to provide and finance such educational
    opportunities beyond the foundation program as they
    desire.

9. The Cooperation Principle

    The foundation program plan should be cooperatively
    developed by representative citizens who have a genuine
    interest in and concern about public education.

10. The Adaptability Principle

    The program and procedures should emphasize contin-
    uous evaluation and long-range planning.[8]

Finally, Payne recommends that the program should be as simple as pos-

sible, avoiding complexities that do not contribute substantially to

the main goals of education and public school finance.

Recommendations made by Payne in 1963 for the improvement of

Oklahoma school finances are as follows:

1. Assessments should be equalized and upgraded.

    A. Reassessment should be done on a statewide basis
        under the direct supervision of the Oklahoma Tax
        Commission.
    B. The method of selecting county assessors must be
        changed so that they will be removed from local
        influences in elections.
    C. Adequate funds must be made available for employ-
        ing a staff sufficiently large to list and to
        appraise all property subject to taxation.

2. The Minimum Program should be redefined to provide for administrative, supervisory, and other services in addition to those provided by regular classroom teachers. Also, the present provisions included in the Minimum Program should be financed more adequately.

    A. Special education services, approved by the Special Education Division of the State Department of Education, should be completely financed in the Minimum Program.
    B. Teachers' salary schedules should be increased to bring the average salary in Oklahoma to the national average.

3. A program should be adopted to reward the less wealthy districts for local tax effort.

4. The Constitution should be amended to remove the ceiling on the number of mills that a local district can levy for the support of public elementary and secondary schools.[9]

In 1967, Burdick, in an unpublished Ed.D. dissertation entitled "A Distribution Program for State Support of Current Expense for Public Education in Oklahoma," set forth some of the recommended principles that the 1971 aid formula was based upon:

1. Particular emphasis should be placed upon the importance of the simplicity of the plan, the incentive to the local district, and the equalization of effort among districts.[10]

2. Two elements, educational need and local ability, should be combined to develop a proposal for a desirable distribution program. The program should be divided into two sections: the foundation program and the incentive program.[11]

3. No school district should exist which cannot efficiently operate a full twelve grade program.[12]

4. The foundation program should use the pupil unit as the measure of educational need.[13]

5. Most of the expense for transportation should be paid by the state.[14]

6. The major objective of the incentive program should be to encourage all districts to go beyond the foundation

program by matching local effort with state funds on terms favorable to districts with small amounts of ability.[15]

7. An amendment which would provide that there should be no upper limit on the number of mills a local district could vote should be passed.[16]

8. The assessed valuation or property should be equalized both within and between the counties at 35 percent of their value.[17]

It is possible that Benson, in The Economics of Public Education, gave the best possible advice to those in Oklahoma who are attempting to study school finance when he stated:

> Our conclusion is that the structure of the system of finances, though that structure has been of such major interest to school administrators since the early 1920's, is itself not the important determinant of educational progress in a state. Of possibly much greater importance is the quality of leadership offered in the state government. The educational interest groups might well shift their attention from the design and revision of state aid programs to such matters as the definition and costing of operational objectives in education and to efforts to convince the local authorities that they should make serious efforts to fulfill the agreed upon objectives. The resulting requirements in the different districts could then be computed rather easily, it would seem.[18]

Jungers, retired Professor of Education, Oklahoma State University, made the following personal observations concerning the state aid formula as it was adopted in 1971 and as it operated until 1981:

1. The legislature was told in 1971 that it could not hope to bring about any significant equalization with the money that was allocated for the state aid program, regardless of what type of formula is used.

2. A minimum revenue program was at the heart of the new formula.

3. It was recognized that flat grants do not take into account the basic concept of need, yet they are sometimes necessary.

4. More weighting should have been placed into the for-
   mula in 1971, but the legislature chose only to
   weight elementary and secondary ADA. Two areas were
   suggested: (a) greater weighting based on need fac-
   tors, and (b) more weighting for small schools, if
   they were not going to be eliminated.

5. Foundation aid was based on equal funding from local
   level on a per pupil basis. Each school district
   should be able to obtain an equal cost for an equal
   effort.

6. Incentive aid should provide state assistance in-
   versely proportionate to the wealth of the district
   if equal effort is made. The incentive aid program
   was based on the Rhode Island Incentive Modification
   Plan, which was an attempt to get all school districts
   to vote all possible mills for support of their dis-
   trict.[19] [The formula has been very successful in
   this effort.]*

Selected Research Related to Oklahoma

School Finance

Four recent studies have been made to determine the operational

validity of the Oklahoma state aid formula as it operated from 1971

through 1982. The Oklahoma state aid formula is divided into four

primary areas: foundation aid, incentive aid, flat grants, and a mini-

mum revenue guarantee. The purpose of these studies was to determine

which of these four areas were operating in a manner that provided for

equalization of educational funding.

The first study, "An Analysis of Certain Aspects of the Financial

Support of the School Districts of Oklahoma," by Williams, offered the

---

*In the 1979-80 school year, all but six school districts with
a total student population of 615 are voting the maximum (35) mills
allowable under state law. These figures were reported in the Annual
Statistical Report of Oklahoma State Department of Education, 1980
(Oklahoma City: State Department of Education, 1980), pp. 179-323.

following conclusions:

1. There was a significant negative relationship between the potential revenue of the local school districts and the basic support given to the districts by the state aid formula.[20]

2. There was a significant relationship between the potential revenue of the local school districts per average daily attendance and the state flat grants per average daily attendance. The flat grant section of the state aid formula was distributing more revenue to the wealthy districts per average daily attendance.[21]

3. There was a significant relationship between the potential revenue of the local school district per average daily attendance and the state foundation aid per average daily attendance. An inverse relationship exists between the potential revenue of the districts and the foundation aid revenues paid to the districts. This manner provided for desirable distribution of revenue.[22]

4. There was a significant relationship between the potential revenue per average daily attendance and state incentive aid per average daily attendance. Here also, incentive aid was being distributed in a desirable manner. Districts were receiving revenues inversely to the wealth of the districts.[23]

5. There was a significant relationship between the potential revenue per average daily attendance of the local school districts and the total state aid per average daily attendance. Total aid revenues were being expended to Oklahoma school districts in a desirable manner. Once again, districts were receiving revenues inversely to the wealth of the districts.[24]

In summary, the only manner of distribution which distributed state aid in a direct relationship to the wealth of the district was that of the flat state grant.

A second study of the Oklahoma state aid formula was undertaken by McDonald. His study, "An Analysis of the Relationship Between the Local Wealth and Distribution of State Support for the School Districts of Oklahoma During the 1977-78 School Year," resulted in the following

findings:

1. An inverse relationship existed between per capita
   valuation and foundation aid, incentive aid and
   minimum revenue guarantee. The higher a district's
   per capita valuation, the less money it tended to
   receive from foundation and incentive aid and mini-
   mum revenue guarantee.

2. A positive relationship existed between per capita
   valuation and flat grant methods of distributing
   state funds. Districts with high per capita valua-
   tion received proportionately greater funds from
   flat grants.

3. The potential for state revenue to provide for equity
   is reduced when both the state aid formula and flat
   grants were considered.

4. Flat grant methods of distributing state funds were
   the least equalizing methods of distribution.

5. Foundation aid and incentive aid had the greatest
   potential to provide equity in distributing state
   funds.[25]

McDonald drew the following conclusions from these findings:

1. Methods of distribution which considered the fiscal
   capacity of school districts possessed greater po-
   tential to achieve equalization.

2. The Oklahoma system of state support did not provide
   for as much equalization as was possible.

3. The Oklahoma system of state support did not facili-
   tate full and equal educational opportunities for
   every child in Oklahoma.

4. The state has not assumed fully its responsibility
   for eliminating the local fiscal disparities.[26]

The third study was done by the Special Legislative Commission on

Oklahoma School Funding. This citizens' commission on education was

created by the 1980 Legislature through a provision in the common edu-

cation bill. The commission began its work in September of 1980, and

concluded its work in December of 1981. Parker, Professor of Educa-

tion, University of Oklahoma, acted as chief consultant for this

commission. The commission reached three major conclusions:

1. The existing state-finance program, 1971-81, does not take the cost of variations in the cost of delivering education to the pupils into account, nor does it recognize the local revenue inequities or provide more for the poor districts and less for the rich. The most disequalizing of all the legislative actions is the practice of appropriating money for mandated increases in the salaries of teachers and support personnel. In the 1979-80 Appropriation Bill, 53 percent of all the money appropriated for public school education went into flat grants for teachers and support personnel salaries.

2. Oklahoma must consider some type of reorganization of the 620 school districts in the state. Parker states: "It is an issue that cannot be ignored by any responsible group considering not only the financing of schools, but the providing of equal and adequate educational opportunities."[27]

3. Parker recommended to the 1981 Legislature that a weighted pupil or weighted program system be incorporated into the foundation program to insure that the special needs of students are met. Costs which affect the delivery of an education offering in certain localities could also be included, as well as other "cost of delivery" factors. Through a weighted pupil system, sums of money would be added to the foundation level according to the additional costs involved in meeting the special needs of students.[28]

In an interview, State Representative Jim Fried, principal author of H. B. 1236, stated that a change was necessary in the Oklahoma funding formula for the following reasons:

1. Flat granting of salaries is disequalizing in both
    theory and practice and must be stopped; salary money
    must go through the formula.

2. Oklahoma has too much variation of wealth among the
    620 different school districts of Oklahoma, and this
    issue must be addressed.

3. The State Department of Education has been able to
    'play too much politics' with flat grants for special
    education, and this practice must be stopped.

4. 'Weighting,' which has worked extremely well in
    Florida, would be the solution to many of the prob-
    lems of school finance in Oklahoma.[29]

The final study to be discussed herein was conducted by the Ed-

ucation Commission of the States. It was an attempt to evaluate

Oklahoma's school aid formula from 1971 through 1982. This study

was commissioned by the Oklahoma legislature to determine the impact

of School Code 1982 on Oklahoma school funding. The commission made

the following recommendations:

1. The structure of the foundation program should not
    be changed.[30]

2. The full costs of providing transportation services
    should be better established, and such costs should
    be added into the foundation program cost for each
    school district.[31]

3. The minimum revenue guarantee should be elimini-
    ated.[32]

4. The majority of state funds should be allocated
    through the foundation program.[33]

5. The state should directly support teacher salary
    increases during the transition period of four
    years, direct support for salary increases should
    be terminated, and the foundation program should
    function at a high level.[34]

The commission reached the following conclusions:

1. It is no longer sufficient to assume that equity is
    achieved when the per pupil expenditures of a

district are equal; rather, it is of critical impor-
tance to permit variations among districts when they
are caused by legitimate factors.[35]

2. Oklahoma has a higher than average proportion of all
   state and local governmental expenditures financed
   by the state.[36]

3. The basic structure of the state aid system defined
   by H. B. 1236 is similar to the one that was in oper-
   ation between 1971-81.[37]

4. In 1981-82 the coefficient of variation of revenues
   per ADA pupil is .195. This figure indicates that
   two-thirds of all pupils are enrolled in school dis-
   tricts with revenues about 19.5 per cent above or
   below the statewide mean. This range is relatively
   narrow in comparison to other states. Over a period
   of time, the equity achieved by Oklahoma's school
   finance system has improved. The adoption of H. B.
   1236 reduced the variation of per pupil revenues
   across all school districts although the system was
   achieving a high level of equity in 1978-79, prior to
   the passage of H. B. 1236.[38]

5. The salary increase does not, in and of itself, ap-
   pear to cause any inequity in the per pupil revenue
   of school districts. More importantly, the inclu-
   sion of salary increases in 1978-79 did not have a
   large impact on equity; in fact, it appears as if the
   allocation of salary support had a positive impact on
   equity in 1978-79 when salary support was not distri-
   buted in a way directly designed to promote inter-
   district fiscal equity.[39]

6. On balance, statistics indicate that Oklahoma's school
   finance system promotes a large measure of equity.
   The per pupil revenue variation among school districts
   is relatively low. Only a small proportion of all
   pupils are enrolled in districts with revenue levels
   that vary widely from the average.[40]

Court Cases Related to School

Finance in Oklahoma

During the 1960's, a debate over equitable funding and equal edu-

cation developed in the United States. In 1968, a class action suit

(San Antonio Independent School District v. Rodriguez) brought in

Texas, contended that the system for financing public education was unconstitutional under the equal protection clause of the Fourteenth Amendment. Because the Texas Supreme Court had declared the Texas funding program unconstitutional, and because the Texas and Oklahoma systems employing ad valorem taxes were markedly similar, Oklahoma implemented a new funding formula in 1971. Subsequently, in 1973, the United States Supreme Court held that the Texas system of school finance was not unconstitutional.

San Antonio Independent School District v. Rodriguez (initiated in 1968 by Mexican-American parents whose children attended the elementary and secondary schools in the Edgewood Independent School District, an urban school district in San Antonio, Texas) was a challenge to the Texas system of financing public education. Rodriguez brought a class action suit on behalf of the school children throughout the state who were members of minority groups or who were poor or who resided in school districts having a low property tax base. In December, 1971, the court rendered its judgment holding the Texas school finance system unconstitutional under the Equal Protection clause of the Fourteenth Amendment.[41]

The United States Supreme Court reversed this decision because of an absence of evidence that the financing system discriminated against any definable category of "poor" people or that it resulted in the absolute deprivation of education. Disadvantaged class was not susceptible to identification in traditional terms. The court also observed that education is not an explicitly protected constitutional right and that there was no basis for finding it implicitly so protected.[42]

Nevertheless, the problem resurfaced in Oklahoma in 1978. In 1980, the Fair School Finance Council of Oklahoma, Inc. filed a class action suit asking the court to declare Oklahoma's system of financing public education unconstitutional under both the Oklahoma and United States constitutions. The Council (plaintiffs) contended that, while all Oklahoma school children are guaranteed equal educational opportunities under state and federal constitutions, the present system of financing public education prevents such equal educational opportunities and causes the exact opposite. In May of 1981, District Judge H. C. Theus ruled that even if the facts alleged by the plaintiffs were true, they did not establish any basis upon which the Oklahoma school finance system might be determined unconstitutional under either constitution. Established, however, was that the plaintiffs failed to identify a fundamental right "explicitly or implicitly" guaranteed by the state constitution which had been denied to their class.

Table I shows the school districts which were identified in the Fair School Finance Council Suit as schools receiving substantially more funds than plaintiff school districts. Table II shows the selected plaintiff school districts included in the suit.

The council contended that, while all Oklahoma school children are guaranteed equal educational opportunities under the Oklahoma and United States constitutions, the present system of financing public education prevents such equal educational opportunities and causes the exact opposite. The State of Oklahoma (defendant) countered with a statement to the effect that the plaintiffs had failed to identify a class of persons against which the law discriminated.

TABLE I

SCHOOLS RECEIVING SUBSTANTIALLY MORE FUNDS
THAN PLAINTIFF SCHOOL DISTRICTS IN THE
FAIR SCHOOL FINANCE COUNCIL SUIT

School	ADA	School	ADA
Forgan	197	Balko	174
Red Rock	146	Moton	217
Reydon	147	Taloga-Oakwood	238
Burlington	175	Lomega	121
Cashion	300	Freedom	116
	Total ADA: 1,851		

TABLE II

PLAINTIFF SCHOOL DISTRICTS IN THE FAIR
SCHOOL FINANCE COUNCIL SUIT

Selected Plaintiff School Districts	ADA	Revenue Per Capita Basis ADA
Bartlesville	6,154	1,596.63
Lawton	16,786	1,633.53
Muskogee	6,725	1,893.83
Ponca City	5,187	1,555.49
Putnam City	16,863	1,401.84
Tulsa	47,043	1,757.44
	Total ADA: 98,758	

Justice Stewart, in his concurring opinion in <u>Rodriguez</u>, stated "To say that a law classifies is a legally meaningless statement. All laws classify. There is hardly a law on the books that does not affect some people differently from others."[43] Attorney General Jan Eric Cartwright noted in his Reply Brief:

> Plaintiffs are fond of an eloquent catch phrase, 'equal educational opportunity,' which they repeatedly use to refer to what it is that Article 13, S 1, guarantees to our children. Do they mean access to quality education? Do they mean instruction from the best available professional educators? Do they envision top quality facilities, instructional materials and visual aids? The answer appears to be, at least from Plaintiffs' petition and brief, <u>none</u> [underlining added] of the above. When Plaintiffs say 'equal educational opportunity,' they mean equal expenditure per child. Of course, Plaintiffs would argue, increased revenue would bring about all the benefits outlined. This is an assumption yet to be proven. Defendants entirely rejected the notion that equal dollars per child defines equal educational opportunity. We reject it as a factual and a legal premise.[44]

Attorney General Cartwright, in his Reply Brief, further stated:

> The Oklahoma system of financing public education through ad valorem property taxation violates no principle of equal protection expressly or implicitly found in the Oklahoma Constitution. . . . The Oklahoma Supreme Court has likewise held that the same principles which control an equal protection analysis under the Fourteenth Amendment apply to equal protection in the context of the State Constitution. . . . Rodriquez, supra, is important, not merely because it disposes of the Plaintiffs' Fourteenth Amendment cause of action, but because the judicial standards of review expressed there and the analysis which compelled the court to its conclusion apply without diminishing force to the allegations of the Plaintiffs' Petition.[45]

The Plaintiffs stated in their case that the foundation program failed in its attempt to equalize educational opportunity in the school districts in that "inadequate funds are appropriated for distribution to the districts and the formula utilized fails to correct

or adjust the gross discrepancies resulting from substantial variances in the property wealth of the districts."[46] Counsel objected to the allocation of funds in incentive aid because they "severely limit the amount of funds which the less wealthy districts can receive and which simultaneously guarantee that even the wealthiest districts receive substantial funds regardless of need."[47]

Attorney General Cartwright responded to this allegation, explaining:

> Flat grants and teacher salary support are the product of considered legislative policy as to where state tax dollars should go. It is fundamental that it is the function of the legislature, not the judiciary, to make basic policy as to the amount, object and distribution of state tax monies. The legislature decided where lies the greater need, not the courts and not the Plaintiffs. The bottom line of Plaintiffs' request for relief is to substitute the court and, ultimately, themselves, for the legislature as the maker of social and fiscal policy.[48]

Attorney General Cartwright observes that the Plaintiffs "invite the court to step into a philosophical abyss where the law changes depending upon the educational views of each judge. The judiciary is particularly ill-suited to such a role."[49]

Eighteen words in the Oklahoma Constitution make clear that the state, through its legislative arm, must consider one of its most important responsibilities to be the protection of every child's right to a free public school education: ". . . establish and maintain a system of free public school wherein all children of the state may be educated" is a constitutional right not to be denied. The suit brought by the Council, reduced to its simplest terms, was a dispute over what the fundamental right is, according to Cartwright.[50]

A study of four research studies based upon the operation of the state aid formulas as they have operated from 1972 through 1982 would tend to confirm that the state aid formulas have operated in a proper fashion, with school districts receiving state aid inversely proportional to their local wealth. The only form of state aid that was not operating in a proper fashion, according to three of these studies, would be the flat grants for salaries that have been funded outside the formula. A recent study by the Educational Commission of the States indicated that these flat grants for salaries have not been disequalizing in practice.[51]

A study of court cases related to school finance in Oklahoma clearly indicates that the Oklahoma State Aid Formula as it was written in 1972 and as it operated until 1982 does not violate any rights implicitly or explicitly guaranteed to the citizens of the state of Oklahoma by either the United States or the Oklahoma Constitutions.

A review of the selected literature would support the theoretical and operational soundness of the state aid formula as it was written in 1972 as well as its constitutionality.

Even though each of these three formulas appear to be theoretically sound, in that state aid received is inversely proportional to local wealth, the changes in these various formulas have caused confusion among the various school districts. More specifically, it has been most difficult to understand the effects of these changes because of the variability in the sizes of school districts. The purpose of this study, therefore, is twofold. First, the three formulas will be compared to determine the actual results of these formulas against one another. Second, the study will compare school

populations rather than school districts. This study then should re-
veal which formula provides the most equitable method of funding for
the largest number of students, rather than for the largest number
of school districts.

ENDNOTES

[1]E. P. Cubberley, <u>School Funds and Their Apportionment</u> (New York, 1906), p. 17.

[2]Ibid., p. 250.

[3]R. L. Johns, K. Alexander, and D. Stollar, <u>Status and Impact of Educational Finance Programs</u> (Gainesville, FL, 1971), pp. 6-7.

[4]G. D. Strayer and R. M. Haig, <u>The Financing of Education in the State of New York</u> (New York, 1923), p. 19.

[5]R. L. Johns and K. Alexander, <u>Alternative Programs for Financing Education</u> (Gainesville, FL, 1981), p. 242.

[6]E. L. Morphet, R. L. Johns, and T. L. Reller, <u>Educational Administration: Concepts, Practices, and Issues</u> (New Jersey, 1959), p. 505.

[7]Ibid., pp. 294-295.

[8]J. W. Payne, "An Evaluation of the State Program for Financing the Public Elementary and Secondary Schools in Oklahoma (unpub. Ed.D. dissertation, University of California, Berkeley, 1963), pp. 22-23.

[9]Ibid., pp. 149-152.

[10]L. C. Burdick, "A Distribution Program for State Support of Current Expense for Public Education in Oklahoma" (unpub. Ed.D. dissertation, Oklahoma State University, 1967), p. 9.

[11]Ibid., p. 77.

[12]Ibid., p. 77.

[13]Ibid., p. 78.

[14]Ibid., p. 80.

[15]Ibid., p. 89.

[16]Ibid., p. 130.

[17]Ibid., p. 134.

[18]C. J. Benson, <u>The Economics of Public Education</u> (Boston, 1961), p. 90.

[19] R. P. Jungers, personal interview, Stillwater, Oklahoma, June, 1981.

[20] N. P. Williams, "An Analysis of Certain Aspects of the Financial Support of the School Districts of Oklahoma" (unpub. Ed.D. dissertation, Oklahoma State University, 1973), p. 20.

[21] Ibid., p. 21.

[22] Ibid., pp. 22-23.

[23] Ibid., p. 23.

[24] Ibid., p. 24.

[25] S. H. McDonald, "An Analysis of the Relationship Between the Local Wealth and Distribution of State Support for the School Districts of Oklahoma During the 1977-78 School Year" (unpub. Ed.D. dissertation, Oklahoma University, 1980, p. 91.

[26] Ibid., pp. 92-93.

[27] J. Parker, Report of House of Representatives Committee on Education: School Finance (Oklahoma City, 1980), p. 52.

[28] Ibid.

[29] J. Fried, Oklahoma House of Representatives, personal interview, Oklahoma City, November, 1980; March, 1981.

[30] J. Augenblick et al., An Evaluation of Oklahoma's Schools and Formula: Policy Issues and Recommendations Related to H. B. 1236 (Denver, 1982), p. 24.

[31] Ibid., p. 26.

[32] Ibid., p. 27.

[33] Ibid., p. 30.

[34] Ibid., p. 31.

[35] Ibid., p. 41.

[36] Ibid., p. 50.

[37] Ibid., p. 57.

[38] Ibid., p. 133.

[39] Ibid., p. 134.

[40] Ibid., p. 135.

[41]San Antonio Independent School District v, Rodriguez, 411 U.S.I., 93 S. Ct. 1278, 36 L. Ed. 2d 16 (Supreme Ct. of U.S., 1973).

[42]Ibid.

[43]Ibid., p. 58.

[44]J. E. Cartwright, Attorney General of Oklahoma, reply brief (Dist. Ct. Oklahoma Co., December, 1980), pp. 10-11.

[45]Ibid., p. 6.

[46]Fair School Finance Council of Oklahoma, Inc. et al. v the State of Oklahoma et al. (District Court, Oklahoma, July, 1980), p. 27.

[47]Ibid., p. 28.

[48]Cartwright, p. 15.

[49]Ibid., p. 14.

[50]Ibid., p. 10.

[51]Augenblick, p. 24.

CHAPTER III

METHODOLOGY AND ANALYSIS OF DATA

In order to determine what type of state aid distribution program will allow state funds to be utilized most equitable, the current state aid formula and its effects on the distribution of educational dollars must be analyzed. After determining how well the state aid formulas of 1971 and 1981 meet the requirements of school finance theory, and after reviewing the constitutionality of the Oklahoma funding formula from 1971 through 1981, the next step of this study will be to determine the degree of operational validity of the Oklahoma funding formula. This determination will be made by: (1) studying the Oklahoma session laws and statistical reports of the State Department of Education, 1971 through 1981; (2) using a computer program to display what the average revenue per child was in each of the 619 school districts during each of these years; (3) ordering each of the 619 school districts, in descending order of size, according to the 1980 ADA; and (4) analyzing, by use of plot comparisons, the funding levels of the 619 school districts from 1971 through 1980. After analyzing the operational validity of the funding formula, the next step of this study will be to determine which of the School Codes (1972, 1981, or 1982) will provide for the most equitable distribution of educational dollars in the 619 school districts in the state.

To determine the manner in which school funds were distributed in Oklahoma from 1971 to 1981, the Annual Statistical Reports of the State Department of Education were studied. These annual reports contain many statistics relative to school financing in Oklahoma; the tabulation of this data provides an essential service. However, because of the length and complexity of the reports, drawing general conclusions about the equitable functioning of any school finance formula is extremely difficult. For example, the section titled "Statistical and Financial Information" lists the "Revenue Per Capita Basis ADA" alphabetically by county. Thus, under Adair, the first county listed, the data for school districts in Adair County is listed as shown in Table III.

The first step, then, toward analyzing this data was to develop a display which is easy to understand and which provides an overview of the necessary data. The purpose of this study is to analyze the Oklahoma school financing formulas, based on the total dollars received by each school district, and to determine which formula provides the most equitable distribution of educational dollars based on ADA. Therefore, it was decided to graph the total "Revenue Per Capita Basis ADA" for all 619 school districts and to order these districts in a descending order, based on ADA, from the largest to the smallest. This method was chosen over other possibilities, such as alphabetizing the school districts or following the State Department of Education's practice of listing by county, primarily to determine if any major variations in total dollars allocated exist when student populations are compared rather than school districts. The question of total dollars needed for school districts of a given size to support

TABLE III

ADAIR COUNTY STATE REVENUES, 1980-81

Dist. No.	Name	ADA	Local & County Revenue	Dedicated Rev. & State Misc.
C001	Skelly	79.21	29,038.38	8,164.47
C013	Christie	92.70	20,785.69	6,587.42
C019	Peavine	210.81	33,477.22	10,925.55
C022	Maryetta	221.48	39,907.62	10,878.31
C024	Rocky Mountain	92.25	18,224.12	6,314.50
C028	Zion	182.19	25,634.70	11,453.54
C029	Dahlonegah	100.67	9,812.88	4,794.03
C032	Greasy	179.36	21,673.53	10,576.60
C033	Bell	124.58	18,575.02	8,422.29
I004	Watts	337.21	74,248.64	70,193.13
I011	Westville	884.17	201,404.62	174,276.63
I025	Stilwell	1,241.87	477,771.79	216,184.99
I030	Cave Springs	288.57	29,760.68	70,561.51

Dist. No.	State Aid	Federal Aid	Total Rev. Received	Revenue Per Capita Basis ADA
C001	79,859.00	55,549.44	172,611.29	2,179.16
C013	98,106.00	20,308.85	145,787.96	1,572.69
C019	231,014.00	150,614.73	426,031.50	2,020.93
C022	285,886.00	229,245.93	565,917.86	2,555.16
C024	129,290.00	119,239.45	273,068.07	2,960.09
C028	201,402.00	116,158.08	354,648.32	1,946.58
C029	122,811.00	135,760.75	273,178.66	2,713.61
C032	230,321.00	187,214.59	449,785.72	2,507.73
C033	215,791.00	165,817.21	408,605.52	3,279.86
I004	461,485.00	188,161.98	794,088.75	2,354.88
I011	1,060,449.00	275,735.83	1,711,866.08	1,936.13
I025	1,661,722.00	761,839.90	3,117,518.68	2,510.34
I030	434,269.00	261,819.11	796,410.30	3,759.85

a "minimally adequate education" is beyond the scope of this study. The expectation was that trends in the actual dollars received would show up in the display, since, according to the Morphet, Johns, and Reller[1] study, a very small school district would need more money per student to provide the same programs offered by larger school districts.

The ADA for the 619 school districts changes slightly from year to year. In addition, the school districts are not exactly the same each year because of consolidation of a few districts. In order to eliminate these variables and to compare the different plots effectively, the school districts were ordered on the basis of the 1979-80 ADA and a few minor alterations of the data were made to include new or consolidated districts. Finally, while all data from 1971 to 1981 was plotted, the exact "Revenue Per Capita Basis ADA" figures actually plotted are listed in Appendix A only for the years 1971, 1972, 1975, and 1980.

Description of Plots

The data plotted in this study was taken from the Annual Statistical Reports of Oklahoma State Department of Education from 1971 through 1980. In this report, data from the Annual Reports were cited only by the second year; for example, the 1970-1971 Annual Report will be referred to as the 1971 data. The information used includes the names of the 619 school districts existing in 1980; the ADA for each school district; and the "Revenue Per Capita Basis ADA," truncated to the dollar amount.

The data for the 10 years was ordered by ADA, using the 1980 data, from the largest school district to the smallest. The list

(Appendix A) is headed by Tulsa School District (47,043 ADA) and ends
with Ideal School Districts (19 ADA). It is important to realize that
all subsequent plotting of the data retains this ordering of the
school districts. Thus, in plotting the amount of dollars received
per ADA by each school district for the year 1971, the ordering of the
school districts along the horizontal axis of the plot is based on the
1980 ADA ordering, beginning with Tulsa and proceeding through the 619
school districts to Ideal. Therefore, if overlays of these plots were
made, vertical changes in the plots would represent changes in the
revenue per ADA for the same school districts at any fixed horizontal
position in the graphs, regardless of the years being compared.
There are, however, a few minor alterations of the data made to make
the plots smooth and continuous. For instance, Sweetwater (94 ADA)
was not a separate school district prior to 1980, so the previous
year's data used for Sweetwater is the average ADA of Lowery and
Dahlonegah.

The horizontal axis on the graphs denotes the 619 school dis-
tricts. On the vertical axis showing the revenue per ADA on the
years involved, one inch equals $1,000. Even though the mean only
changes from $621.76 in 1971 to $1,683.95 in 1980, the scale up to
$5,000 is necessary to show some of the extreme fluctuations in the
data and to compare the different years on the same scale. Occa-
sionally, the revenue per ADA exceeds $5,000 (e.g., Straight, 1980;
64 ADA with revenue per ADA at $10,421), and these few large numbers
were simply truncated at $5,000 for these display plots.

The figures plotted (Figures 1 through 10) show the revenues per
ADA for the school years 1971 through 1980. Several other curves
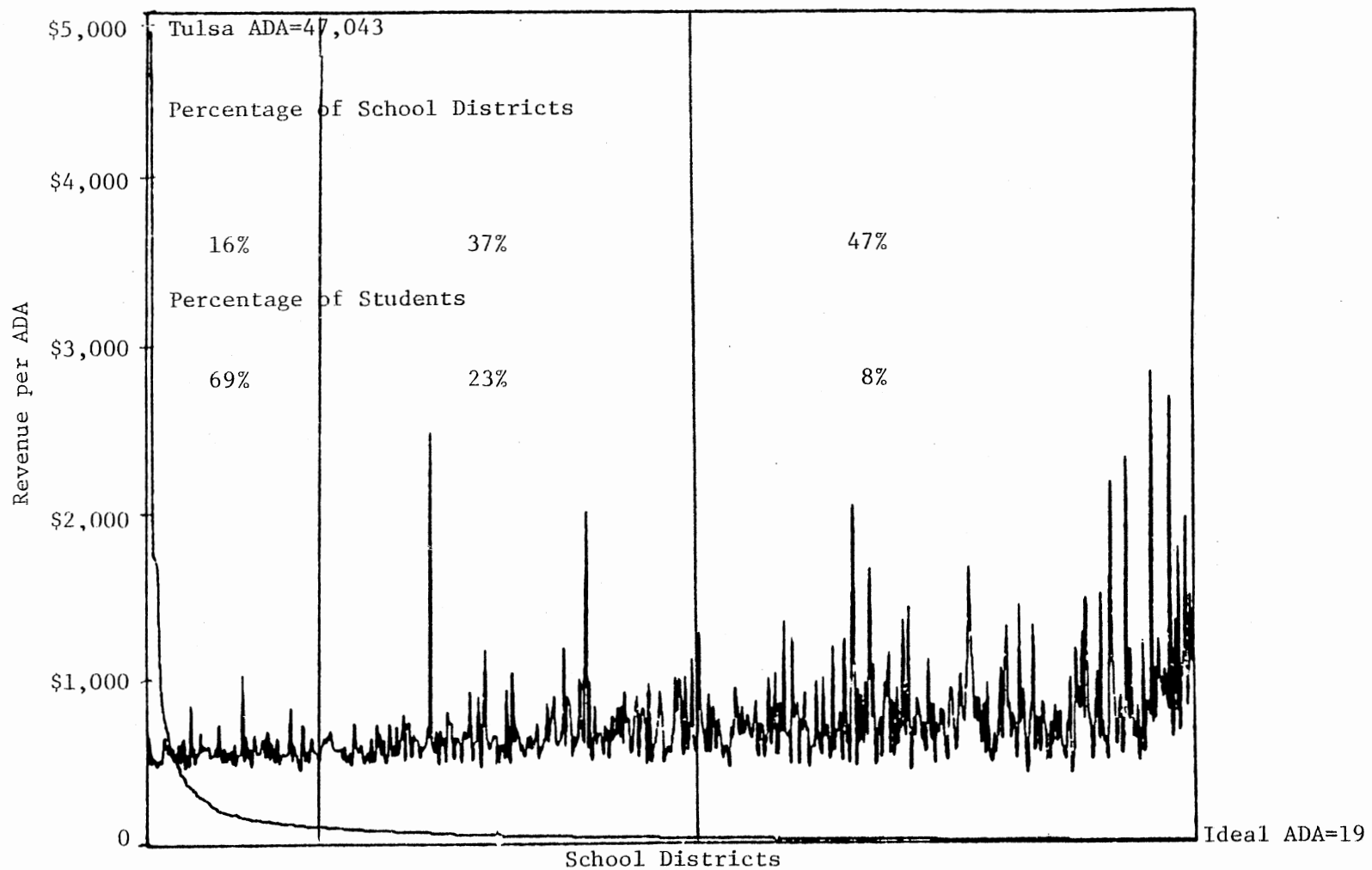
Figure 1.   Revenue per ADA Using 1971 School Code for Oklahoma's 619
School Districts, 1980 ADA Superimposed
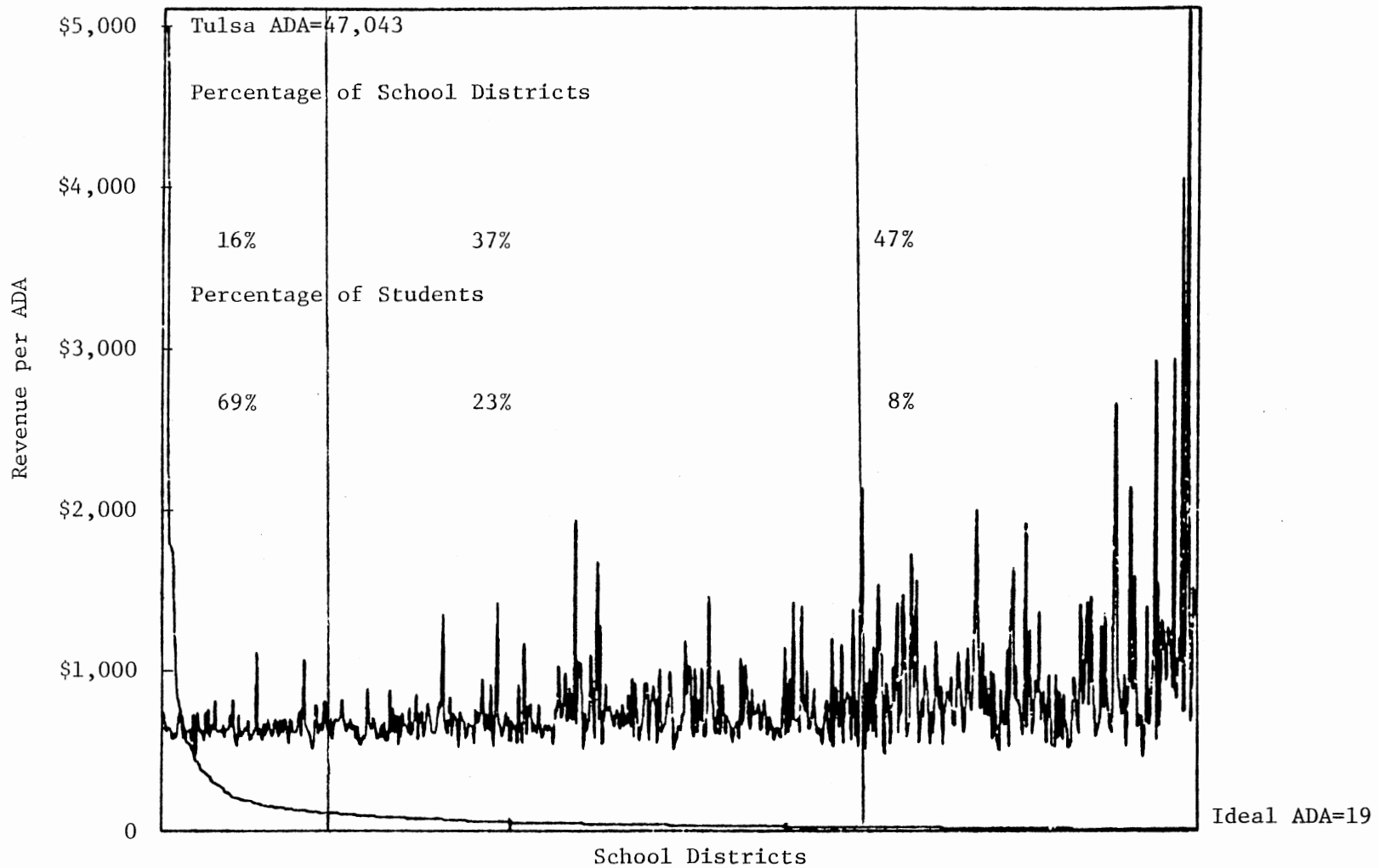
Mean for 1972 is 682.79; Standard Deviation=155.79; Ratio of Standard Devia-
tion/Mean is .2284.

Figure 2.   Revenue per ADA Using 1972 School Code for Oklahoma's 619
School Districts, 1980 ADA Superimposed
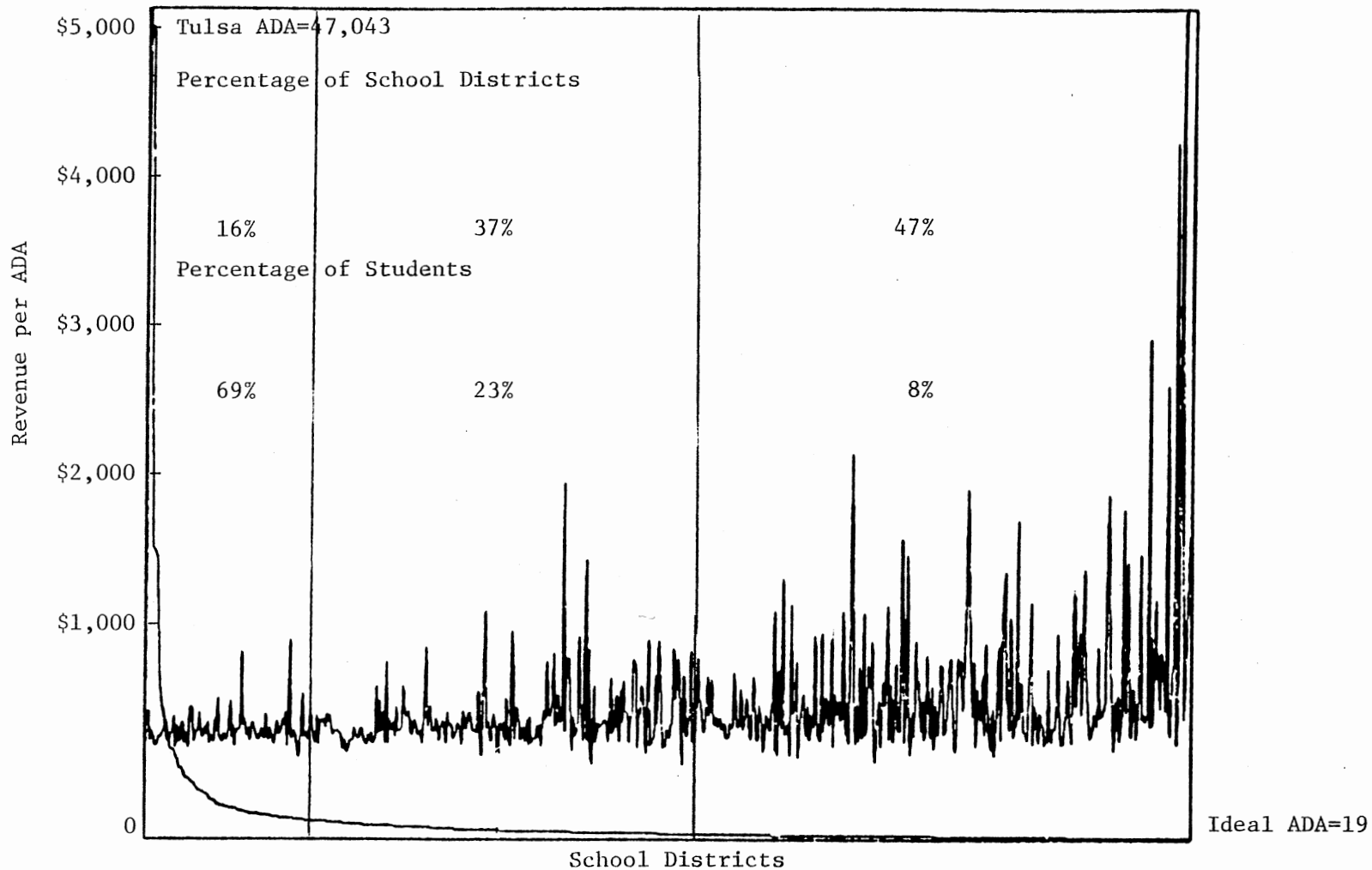
Figure 3.   Revenue per ADA Using 1973 School Code for Oklahoma's 619
School Districts, 1980 ADA Superimposed

Revenue per ADA

Tulsa ADA=47,043

Percentage of School Districts

| 16% | 37% | $47% |

Percentage of Students

| 69% | 23% | 8% |

Ideal ADA=19
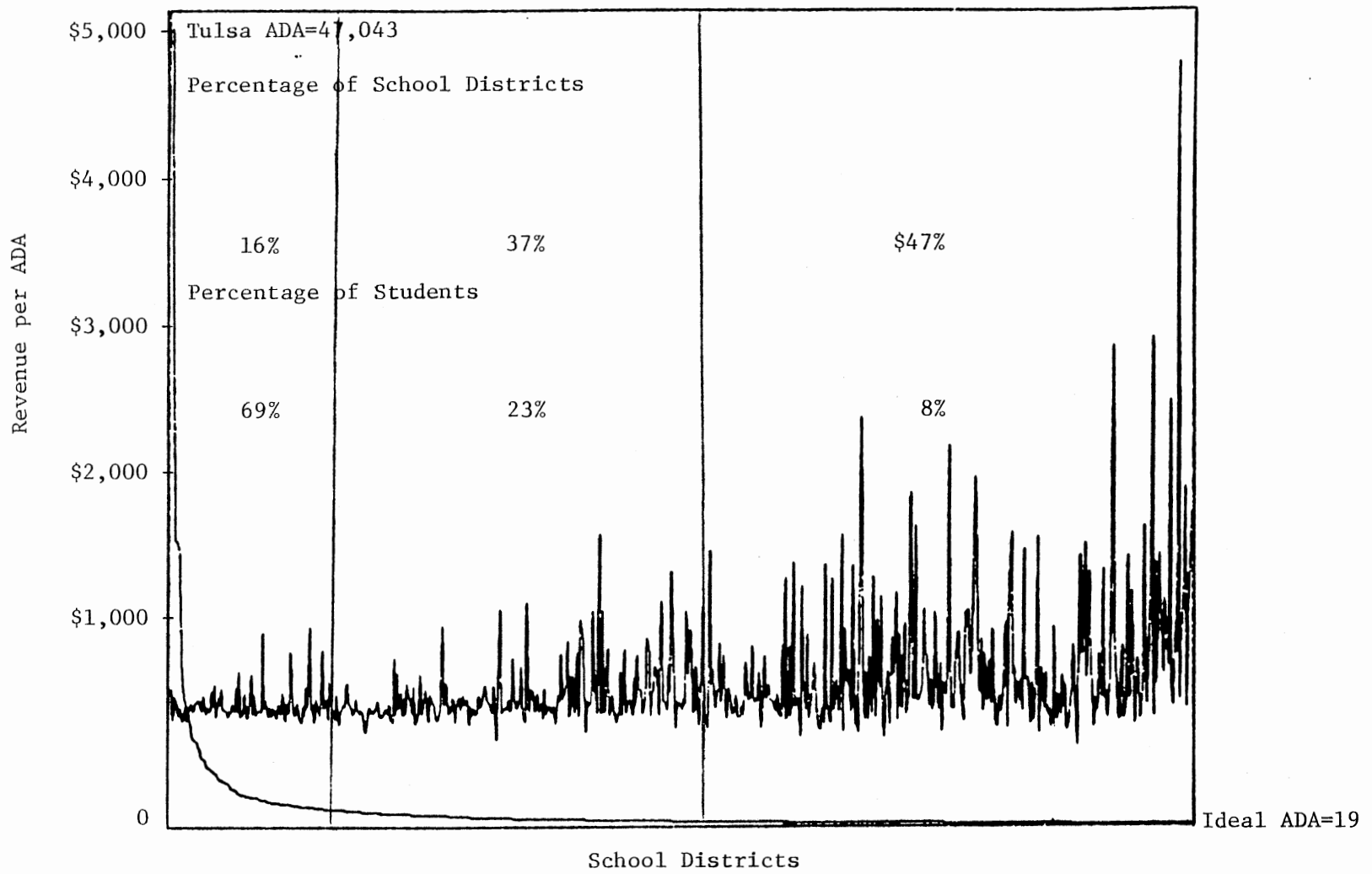
School Districts

Mean for 1974 is 795.62; Standard Deviation=154.13; Ratio of Standard Deviation/Mean is .1937.

Figure 4. Revenue per ADA Using 1974 School Code for Oklahoma's 619
School Districts, 1980 ADA Superimposed

Figure 5.   Revenue per ADA Using 1974 School Code for Oklahoma's 619
School Districts, 1980 ADA Superimposed

The figure contains the following text labels:

- Y-axis label: Revenue per ADA
- Y-axis values: $5,000 / $4,000 / $3,000 / $2,000 / $1,000 / 0
- X-axis label: School Districts
- Tulsa ADA=47,043
- Percentage of School Districts
- 16%   37%   47%
- Percentage of Students
- 69%   23%   8%
- Ideal ADA=19
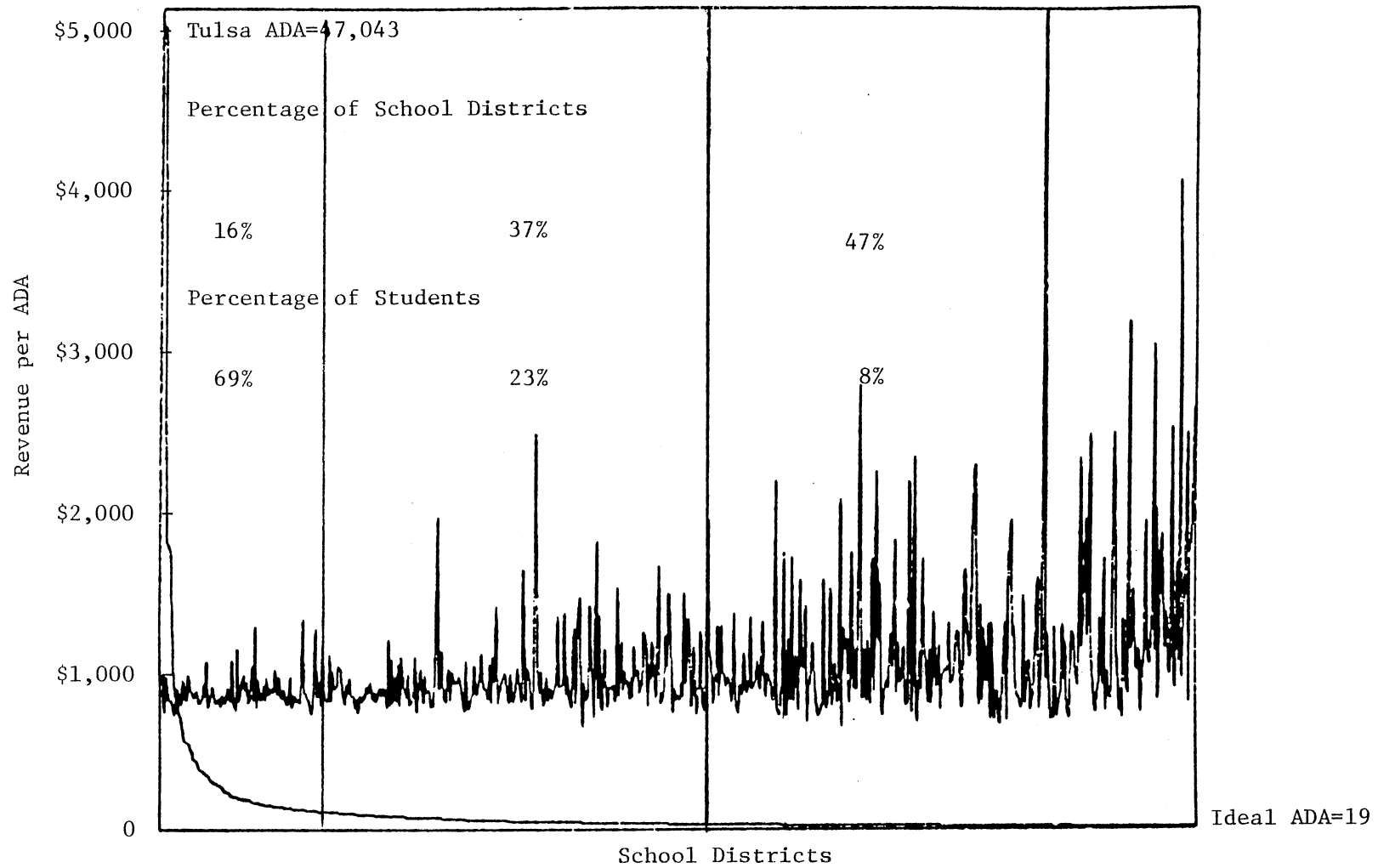
Mean for 1975 is 893.92; Standard Deviation=188.71; Ratio of Standard Deviation/Mean is .2112.
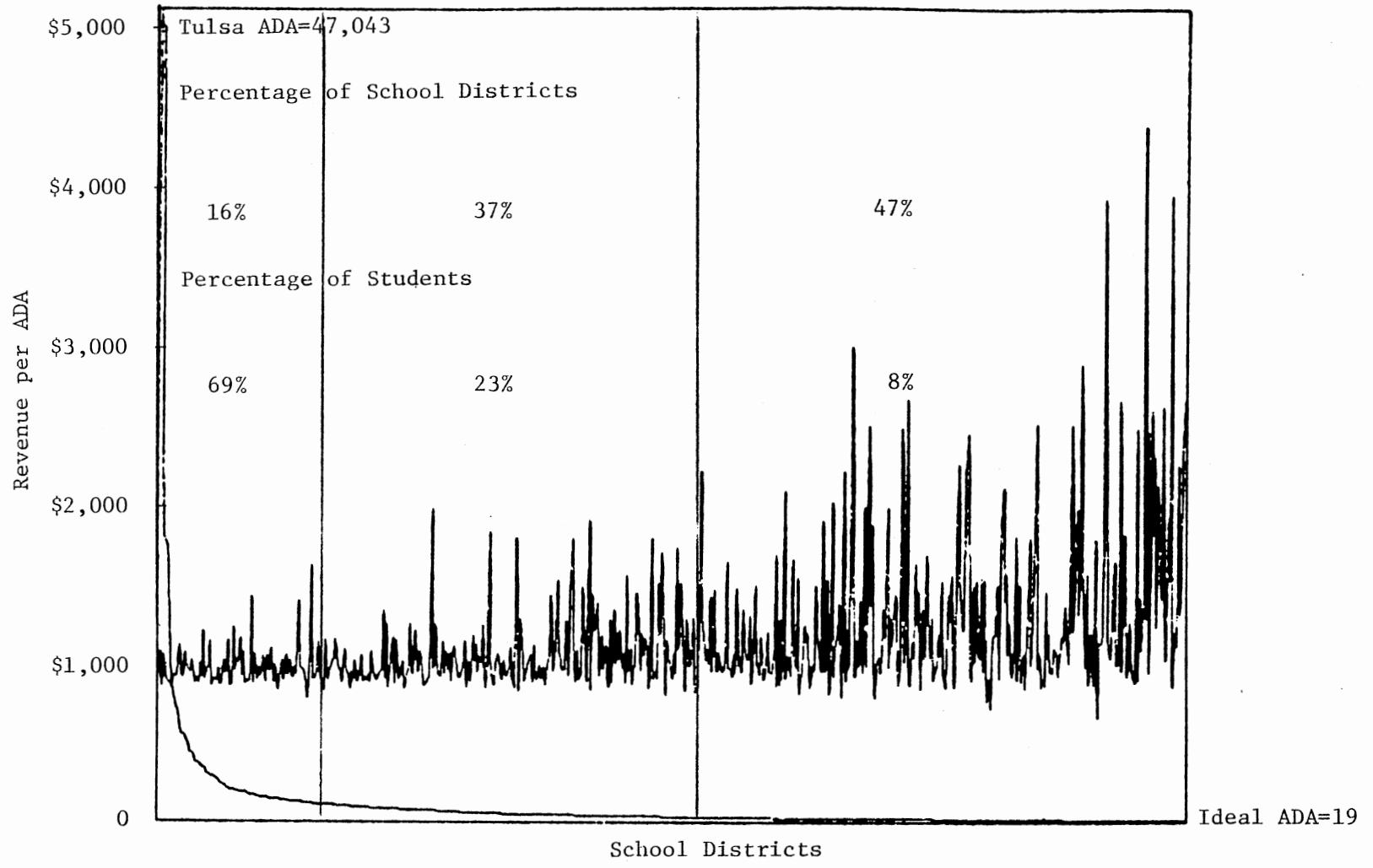
Mean for 1976 is 1003.41; Standard Deviation-190.50; Ratio of Standard Deviation/Mean is .1899.

Figure 6. Revenue per ADA Using 1976 School Code for Oklahoma's 619 School Districts, 1980 ADA Superimposed

$5,000 — Tulsa ADA=47,043

Percentage of School Districts

16%   37%   47%

Percentage of Students

69%   23%   8%
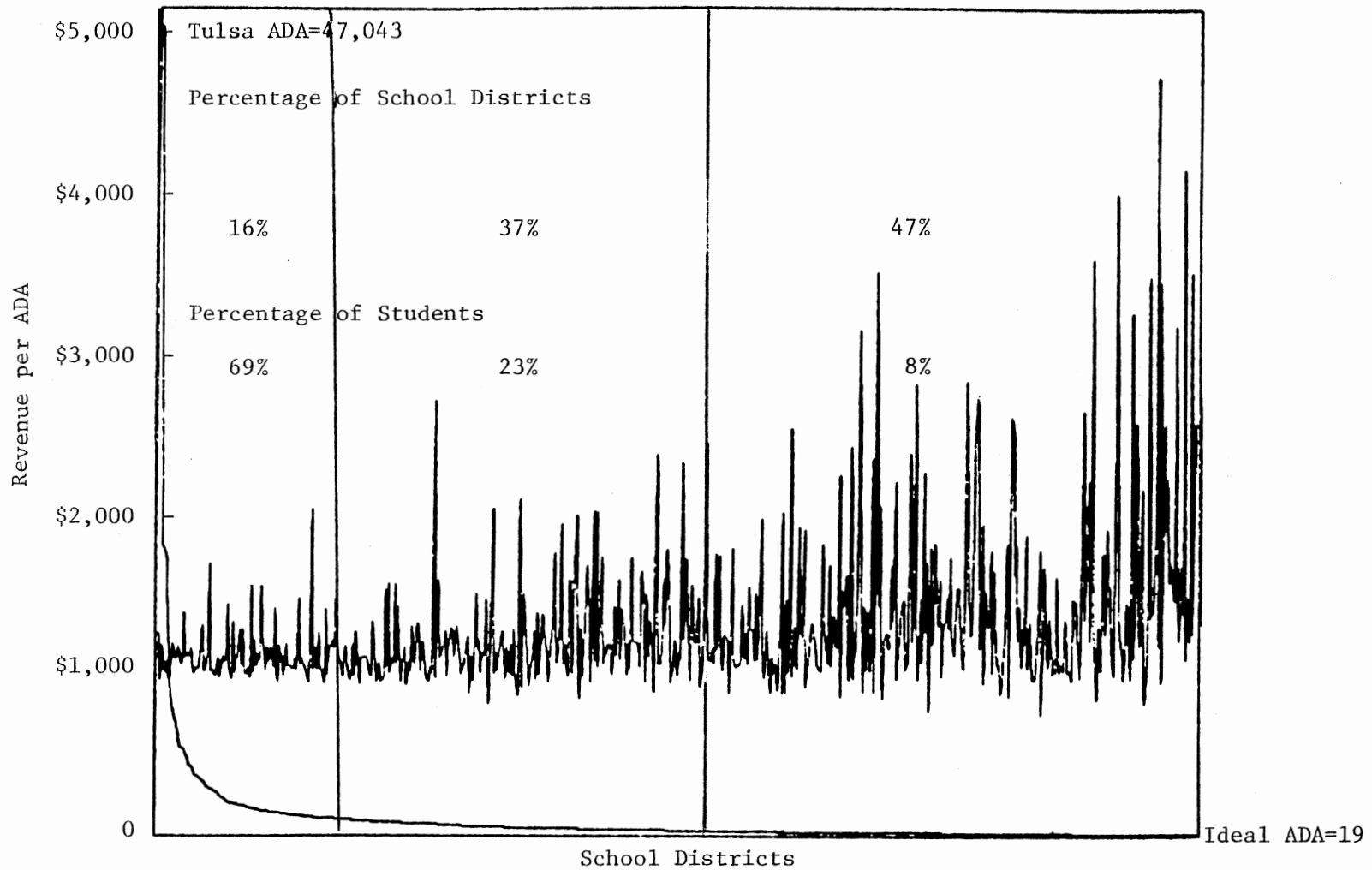
Mean for 1977 is 1159.14; Standard Deviation=228.9743; Ratio of Standard
Deviation/Mean is .1975.

Figure 7.   Revenue per ADA Using 1977 School Code for Oklahoma's
            619 School Districts, 1980 ADA Superimposed
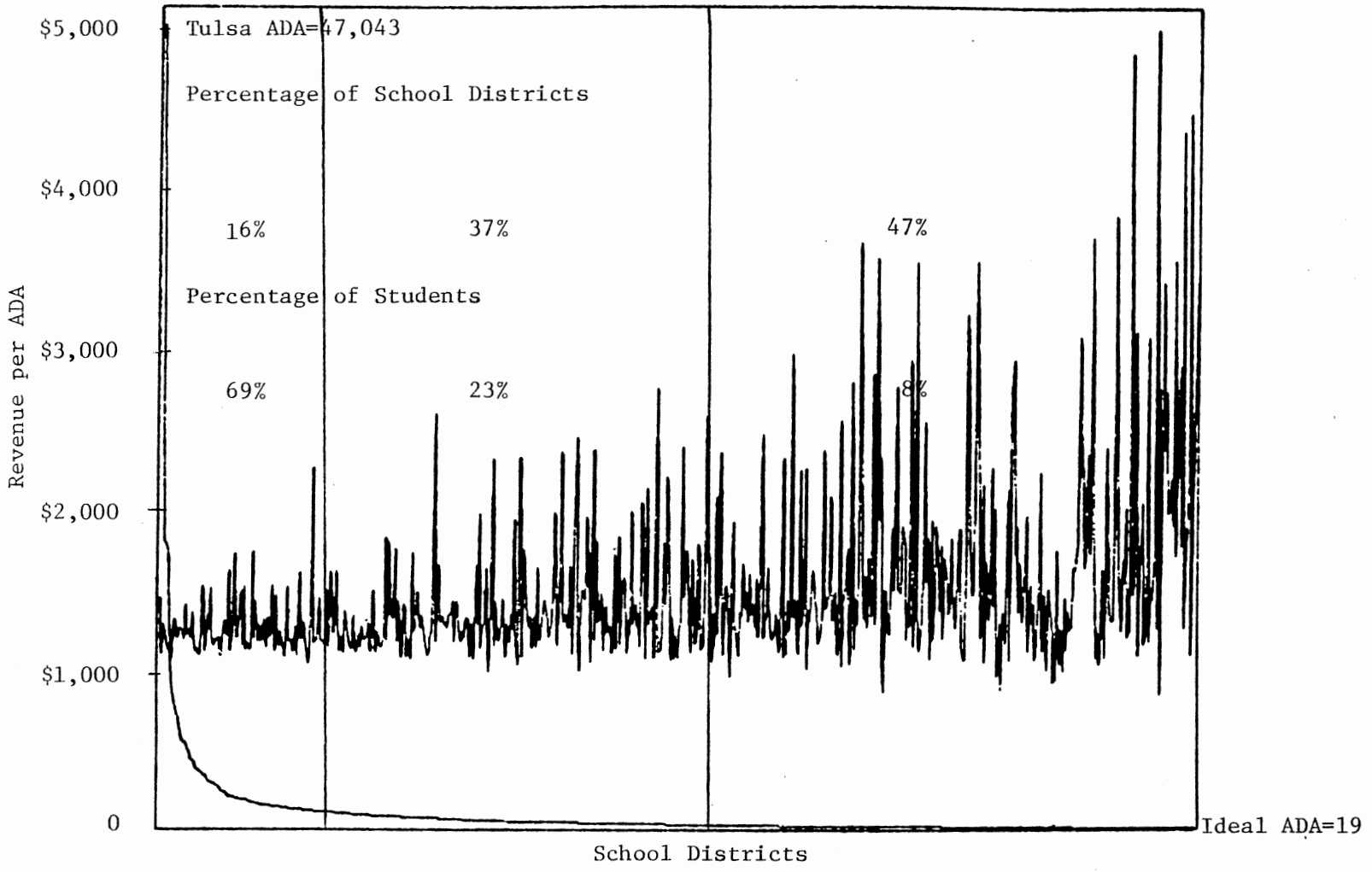
Mean for 1978 is 1303.50; Standard Deviation=259.2681; Ratio of Standard
Deviation/Mean is .1989.

Figure 8.   Revenue per ADA Using 1978 School Code for Oklahoma's
619 School Districts, 1980 ADA Superimposed
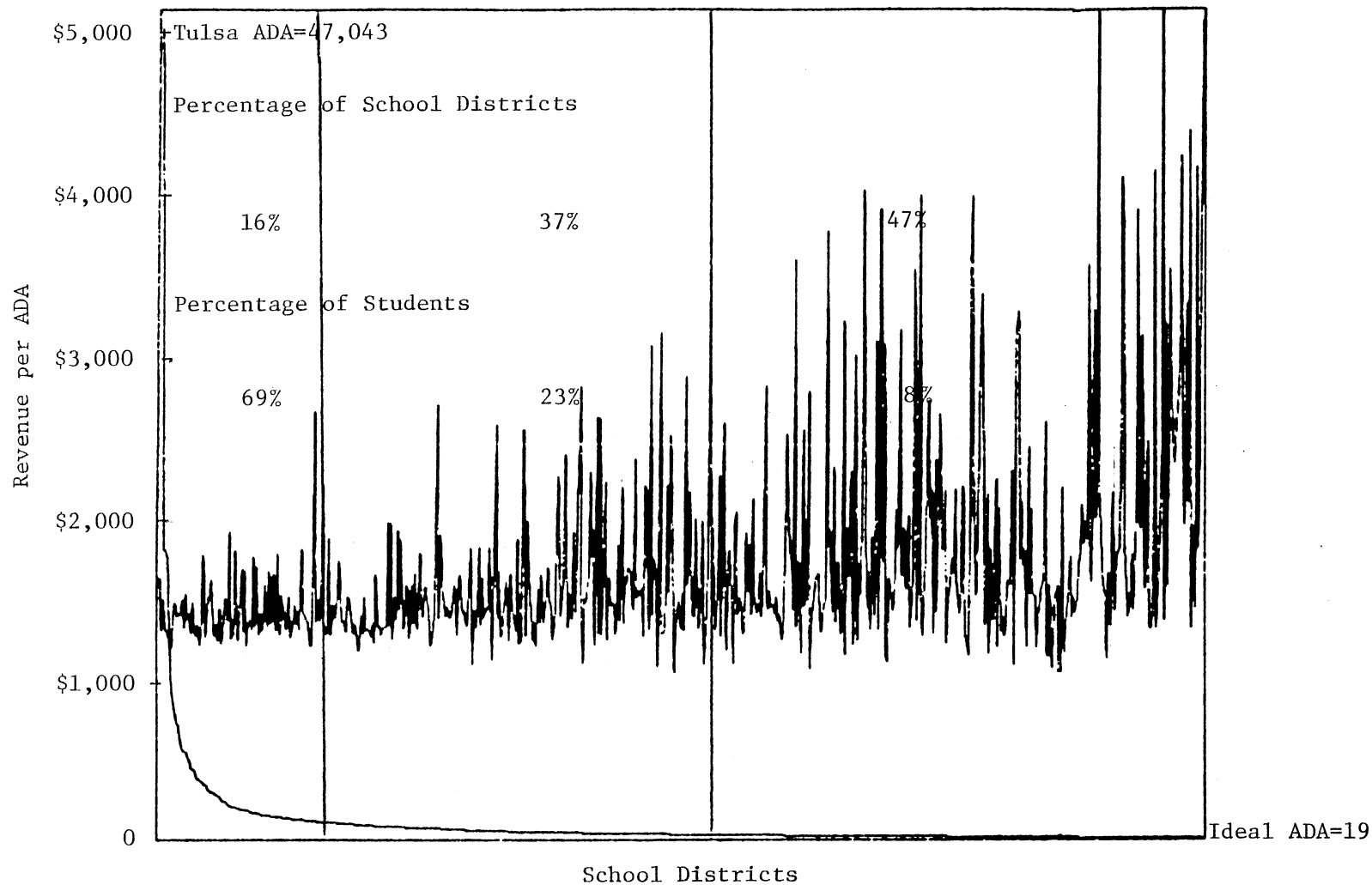
Mean for 1979 is 1460.12; Standard Deviation=300.0489; Ratio of Standard
Deviation/Mean is .2055.

Figure 9. Revenue per ADA Using 1979 School Code for Oklahoma's
619 School Districts, 1980 ADA Superimposed

$5,000 — Tulsa ADA=47,043

Percentage of School Districts

$4,000 —

16%   37%

Percentage of Students

$3,000 —

69%   23%   8%

47%

Revenue per ADA

$2,000 —

$1,000 —

0 —
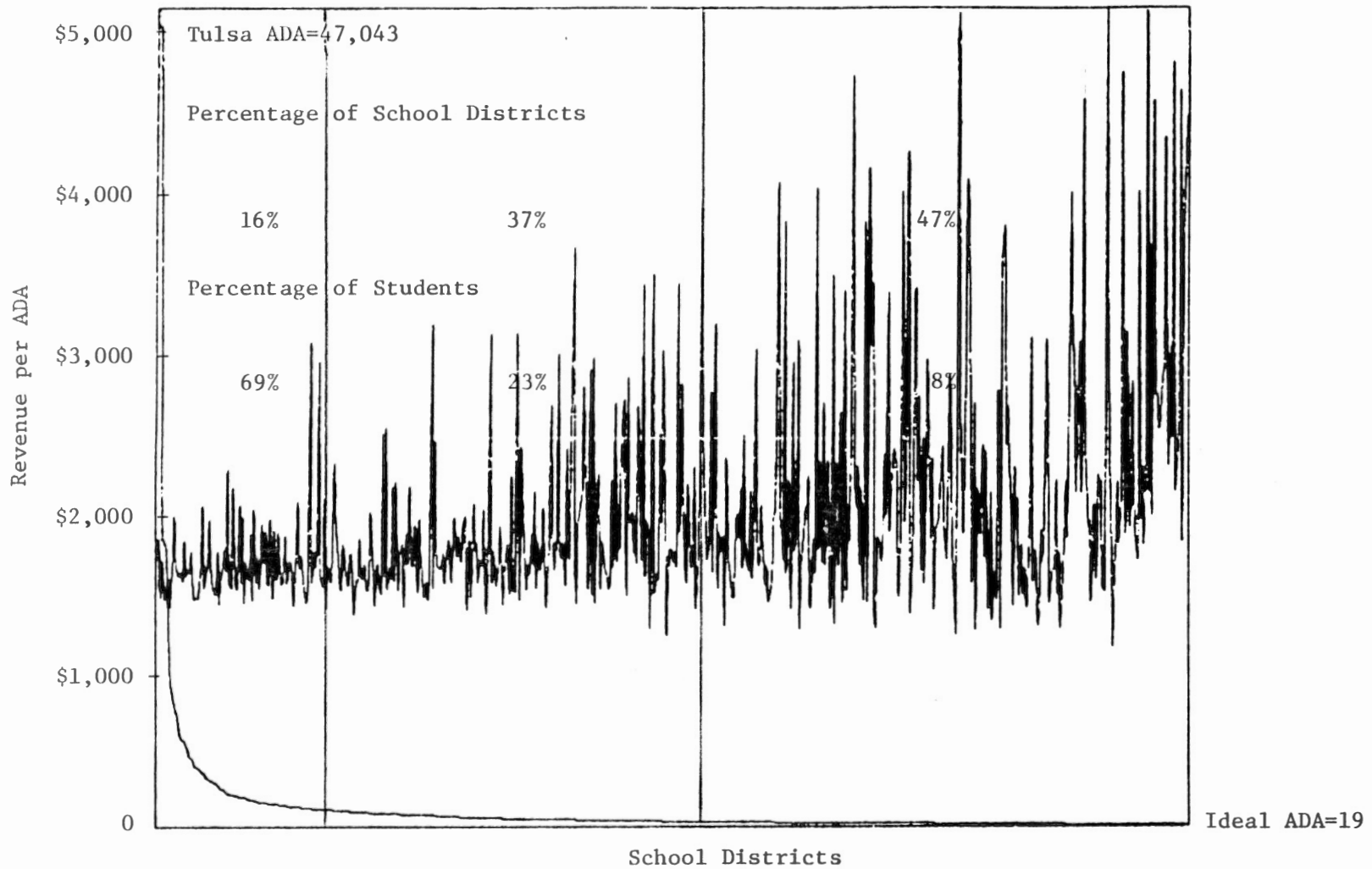
School Districts

Mean for 1980 is 1683.95; Standard Deviation=366.7058; Ratio of Standard
Deviation/Mean is .2178.

Figure 10.   Revenue per ADA Using 1980 School Code for Oklahoma's
619 School Districts, 1980 ADA Superimposed

Ideal ADA=19

have been superimposed on this basic data. A horizontal line had been drawn to represent the mean of the revenue per ADA for that year (based on the data truncated to the dollar amount). A curve has been drawn to illustrate graphically the ADA for the different school districts: this curve starts in the upper left hand corner of the graph, indicating Tulsa's 47,043 ADA, and shows a severe drop for the first one hundred school districts, declining to Bethel School District's 1,009 ADA; the curve then gradually drops to Ideal's 19 ADA.

Finally, the school districts were divided into three separate groups for analysis. The first 100 school districts have an ADA of more than 1,000 students. These districts are shown to the left of the first vertical line on the plots. The last 292 school districts, shown to the right of the second vertical line, all have an ADA of less than 300 students. The middle group of 219 school districts have an ADA of more than 300 but less than 1,000 students.

A computer program was used to order and plot the data on the funding levels for the 10 years studied and to model the 1972, the 1981, and the 1982 school funding formulas. In order to plot the data, standard computer cards were punched in an integer format. These computer cards were read by the computer and stored in a memory file on the Control Data Corporation's CYBER 760. Standard statistical subroutines were run on the data to compute the mean, standard deviation, and ratio of the standard deviation to the mean. The data was plotted on remote plotters communicating with the computer via a direct line. Most of the data was plotted on Textronics 4631 hardcopy unit. Some of the data was plotted in a similar fashion using the Hewlett Packard 9872 pen plotter. The plotting subroutines use

essentially the standard Calcomp plotting calls which are then used to
generate the plots on the different plotting devices. It needs to be
emphasized, however, that the State Department data was simply digi-
tized, input into a computer, and plotted with no sophisticated manip-
ulation of the data. These plots could easily be reproduced with any
computer and graphic display system. The simulations modeling these
three funding formulas included the 113,400,000 dollars in new revenue
appropriated above the 1981 funding level for the 619 districts.

<div align="center">Summary of Data</div>

1. Of Oklahoma's 619 school districts, those with less than 300
ADA comprise 47 percent of the school districts and 8.23 percent of
the total number of students in the schools (Figure 11). On the other
end of the scale, the 100 largest school districts, all having an ADA
of over 1,000 students, comprise 16 percent of the school districts
but 69 percent of the total number of students in Oklahoma (Figure 12).
The remaining school districts, those having an ADA of more than 300
but less than 1,000 students, represent 37 percent of the number of
school districts and have 22.7 percent of the students in school.

2. The state average revenue per child in 1979-80 was $1,684.
When the 20 percent variation allowable under Augenblick recommenda-
tions is used, the average per pupil expenditure ranges from $1,347.20
to $2,020.80. Eighty-nine percent of all Oklahoma school children at-
tend schools which fall within this range; of the 20 largest school
districts in the state, none fall outside the range, and only six have
a per capita revenue above the state average (Figures 13 and 14).

619   Total School Districts
292   Districts With Less Than 300 ADA
47%   Districts With Less Than 300 ADA

538,454   Total School ADA
 44,315   ADA in Districts With Less Than 300 ADA
  8.23%   In Districts With Less Than 300 ADA

Average 3717

ADA

Conclusion:

8.23% of the students population go to school in
47% of the school districts

Average 539

Average 147

0   100   200   300   400   500   600
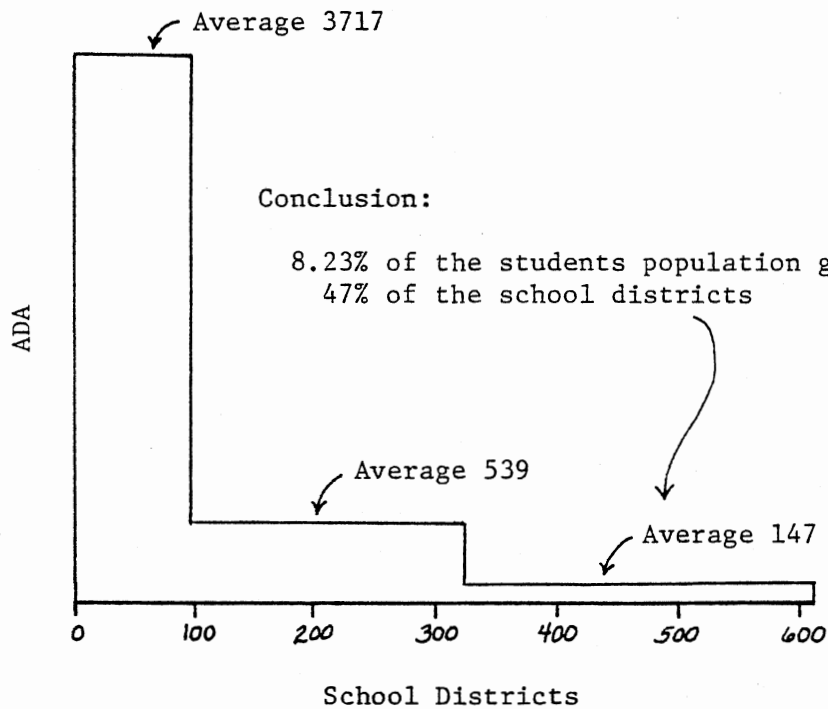
School Districts

Figure 11.   Oklahoma's 619 School Districts' 1980 ADA
            (School Districts With Less Than 300 ADA)

```
619   Total School Districts
100   Districts With More Than 1000 ADA
16%   School Districts Having More Than 1000 ADA

538,454   Total School ADA
371,714   ADA in Districts With More Than 1000 ADA
    69%   In Districts With More Than 1000 ADA
```

Average 3717

Conclusion:

69% of the students population go to school in

16% of the school districts

Average 539

Average 147

ADA
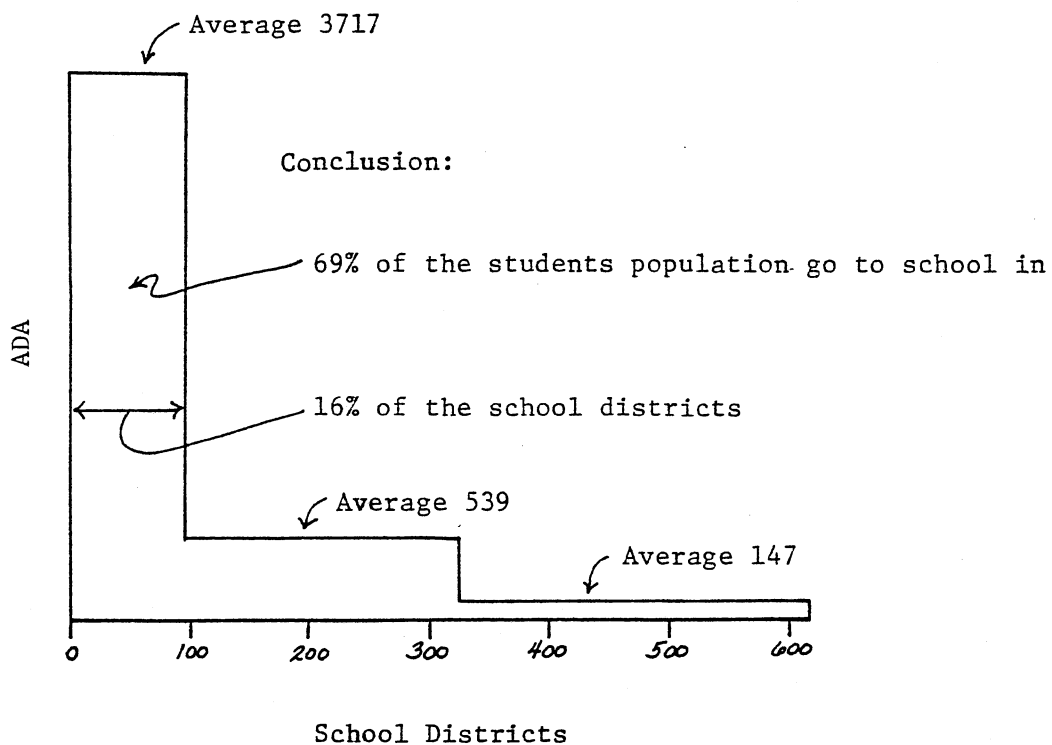
School Districts

Figure 12.   Oklahoma's 619 School Districts' 1980 ADA
(School Districts With Greater Than 1,000 ADA)
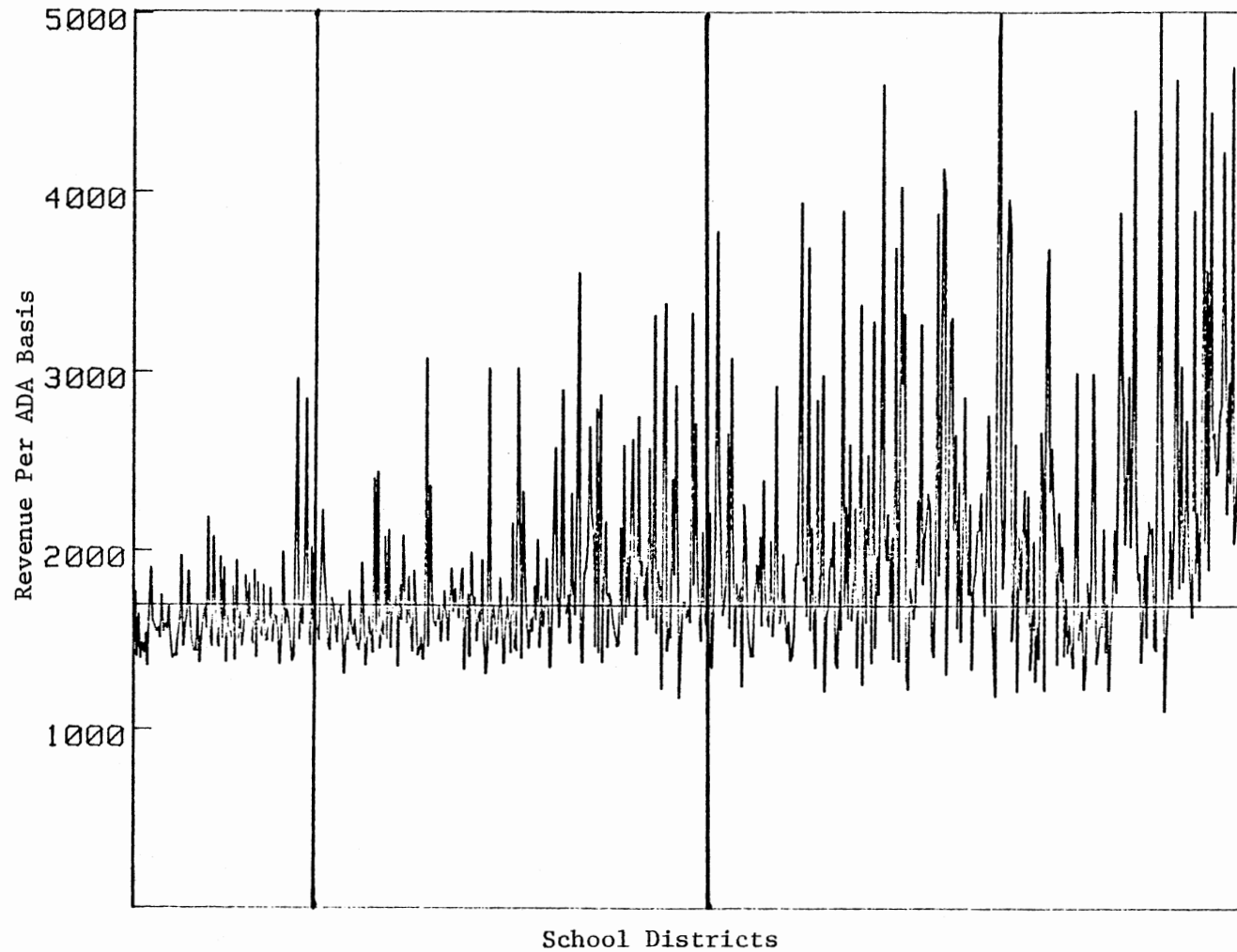
Range: $1,347 to $2,020

Figure 13.   Revenue per ADA for 1980 School Code Using 20
Percent Variation

CURRENT REVENUE PER CAPITA A.D.A   = $1684.00

80% of Current Revenue per Capita = $1347.20

120% of Current Revenue per Capita = $2020.80

Range = $1347.20 → $2020.80

89% (479,198) of the Current State Student Population (538,454)
currently fall within this range.
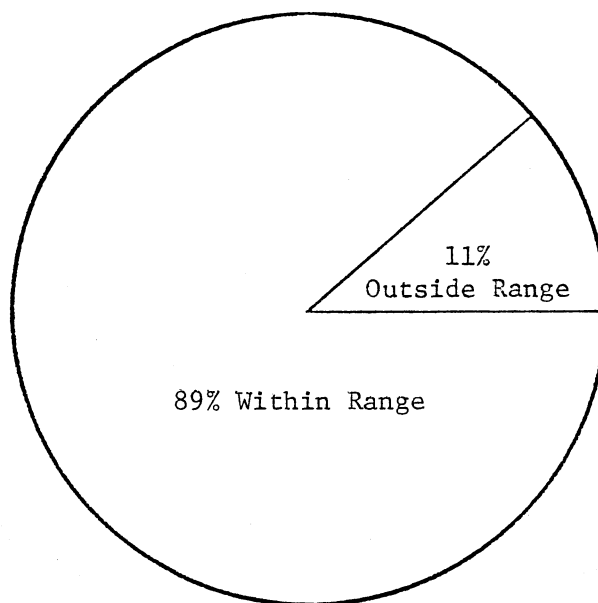
Figure 14.   Percentages of Student Population Within 20 Per-
cent Range of Current Revenue per Capita ADA

Eight school districts in the state have over 1,000 ADA and a per capita expenditure exceeding $2,000.

3. Only six school districts in 1979-80 did not vote the maximum 35 mills allowable by law; these districts serve 915 students, .169 percent of the total school population (Table IV). This data is important because the incentive aid portion of the Oklahoma funding formula was implemented to encourage all districts to vote the maximum millage allowed by law; it is evident by this data that the goal has been achieved.

TABLE IV

AVERAGE DAILY ATTENDANCE OF SCHOOL DISTRICTS
NOT VOTING MAXIMUM 35 MILLS

	Districts	General Fund	ADA
1.	Burlington	30.00	175
2.	Garrett	27.00	50
3.	Laverne	25.00	498
4.	Bowring	31.00	108
5.	Crawford	30.00	49
6.	Optima	25.00	35

6 Total Number of Schools — 915

915 Total Student Population

.169 Percent of Total State Student Population (538,455)

4. There are 51 of Oklahoma's 619 school districts with a per capita valuation in 1979-80 of greater than $35,000; these districts serve 9,651 students, 1.8 percent of the student population (Table V). The myth that most of Oklahoma's funding problems could be solved or that equity could be achieved by transferring funds from wealthy districts to poor districts is dispelled by an awareness of how few and, more importantly, how small the districts that supposedly have excessive wealth are.

5. Although there has been a significant increase in the percentage of legislative appropriations going into flat grants from 1974 to 1980, there has not been a corresponding increase in the ratio of the standard deviation as compared to the mean for the corresponding time periods (Table VI).

Analysis and Conclusions Based on

House Bill 1236

An analysis of House Bill 1236 enacted in 1981 was made. While it is too early to attempt to evaluate the effects of H. B. 1236 (School Code 1982) on educational funding in Oklahoma, some observations can be noted:

1. The basic structure of the state aid system defined by H. B. 1236 is similar to the one that was in operation in Oklahoma between 1971 and 1981.

2. In adopting H. B. 1236, the 1981 legislature agreed to allow schools to use the past three years' records to determine the highest ADA, thus paying districts for students no longer enrolled. Also, a "hold harmless" clause was adopted to protect schools from suffering

TABLE V

DISTRICTS WITH GREATER THAN 35,000
PER CAPITA VALUATION, 1980

County	School	Per Capita Valuation	ADA	Revenue per Capita Basis ADA
Alfalfa	Burlington	57,631.25	175	3,871.87
Beaver	Gate	89,630.45	38	4,688.16
	Garrett	168,469.12	50	5,889.87
	Balko	52,181.99	472	4,119.40
	Forgan	66,194.88	174	2,782.13
Blaine	Hitchcock	82,766.67	54	3,886.10
Canadian	Riverside	48,135.62	89	2,115.56
	Banner	62,462.89	74	2,964.83
	Maple	53,990.97	77	2,809.78
Cimarron	Plainview	47,927.35	44	4,214.55
	Keyes	47,927.35	142	3,608.46
Craig	Ideal	88,197.16	19	4,337.65
Creek	Milfay	101,736.62	73	4,446.74
Custer	Custer	39,781.77	199	3,271.61
Delaware	Cleora	39,954.19	73	2,352.98
Dewey	Leedey	39,594.06	188	3,684.65
Ellis	Arnett	35,366.04	243	2,816.35
Grady	Bradly	41,853.97	39	2,933.16
Grant	Wakita	43,107.85	186	3,313.82
	Medford	40,944.24	324	2,914.06
	Lamont	48,582.23	208	3,365.42
Harper	Laverne	40,944.63	498	3,009.52
	Buffalo	38.177.88	330	3,375.42
Kay	Peckham	53,430.58	60	2,841.85
	Kildare	48,216.30	74	2,612.81
	Union	72,295.61	21	3,879.23
Kingfisher	Lomega	50,987.73	141	3,783.96
Major	Progressive	92,044.42	48	4,436.94
Murray	Dougherty	58,482.25	24	3.013.61
Muskogee	Ft. Gibson	51,825.82	1,017	2,838.34
Noble	Sumner	40,115.91	47	2,644.36
	Billings	39,181.70	164	2,848.67
	Red Rock	293,665.33	146	4,984.80

TABLE V (Continued)

County	School	Per Capita Valuation	ADA.	Revenue per Capita Basis ADA
Osage	Bowring	35,203.94	108	2,015.18
	Indian Camp	35,282.77	64	3,132.00
Roger Mills	Crawford	60,648.41	49	3,132.09
	Reydon	39,869.44	147	3,553.99
	Sweetwater	47,140.10	94	2.978.24
Rogers	Oologah Talala	53,962.81	1,143	1,983.88
Seminole	Konawa	45,157.08	661	3,066.05
Texas	Optima	95,297.31	35	4,509.05
	Straight	82,832.56	64	10,421.04
	Adams	95,383.84	58	4,617.94
	Yarbrough	54,305.87	142	3,948.54
	Hardesty	41,583.84	116	3,488.26
Tillman	Weaver	58,012.38	56	3,020.03
Tulsa	Mingo	113,479.98	187	4,020.95
Woods	Waynoka	41,142.81	318	3,317.53
	Freedom	46,657.93	116	3,673.02
	Carmen Dacoma	43,318.63	182	3,255.60
Woodward	Mooreland	36,965.29	424	2,888.02

substantial losses in funding; other school districts were limited to an eight percent growth in revenue. The result is that only 145 school districts in Oklahoma are operating under the formula; 178 districts are on "hold harmless," and 294 districts are under the eight percent ceiling (Figure 15).

3. H. B. 1236 is a complicated formula (see Appendix B); it does not appear to follow the educational funding philosophy set forth by researchers such as Morphet, Johns, and Reller.[1] Their philosophy was

TABLE VI

FLAT GRANT APPROPRIATIONS AND RATIO OF
STANDARD DEVIATION FROM THE MEAN,
1972 THROUGH 1980

Fiscal Year Ending June 30	Total Appropriated for Education	Total Allocated State Aid Formula and Percentage	Total Allocated to Flat Grant Increases in Salaries
1972	138,943,156	134,405,156	0
		96%	0
1973	141,841,831	128,230,038	0
		90%	
1974	162,442,732	132,850,355	11,900,000
		82%	7%
1975	191,269,898	138,722,677	34,069,754
		72%	17%
1976	232,302,384	153,831,211	61,561,576
		66%	26%
1977	277,191,376	165,935,515	93,511,576
		59%	33%
1978	321,951,961	175,732,515	126,761,576
		54%	39%
1979	366,520,630	184,249,235	161,357,856
		50%	44%
1980	426,338,776	199,291,260	202,796,090
		46%	47%

Ratio of Standard Dev./Mean

1972	.2284	1977	.1975
1973	.2469	1978	.1989
1974	.1932	1979	.2055
1975	.2111	1980	.2178
1976	.1899		

- 8% Cap

• Basic Formula

X Hold Harmless

8% Cap: 294 districts
27.3% of student population

Basic Formula: 145 districts
48.5% of student population

Hold Harmless: 178 districts
24.2% of student population

CIMARRON   TEXAS   BEAVER   HARPER   WOODS   ALFALFA   GRANT   KAY   OSAGE   WASHINGTON   NOWATA   CRAIG   OTTAWA

WOODWARD   MAJOR   GARFIELD   NOBLE   PAWNEE   ROGERS   MAYES   DELAWARE

ELLIS   DEWEY   BLAINE   KINGFISHER   LOGAN   PAYNE   TULSA   WAGONER   CHEROKEE   ADAIR

ROGER MILLS   CUSTER   CANADIAN   OKLAHOMA   LINCOLN   CREEK   OKMULGEE   MUSKOGEE   SEQUOYAH

BECKHAM   WASHITA   CADDO   OKFUSKEE   MCINTOSH   HASKELL

GREER   KIOWA   GRADY   CLEVELAND   POTTAWATOMIE   SEMINOLE   HUGHES   PITTSBURG   LATIMER   LE FLORE

HARMON   JACKSON   COMANCHE   MCCLAIN   GARVIN   PONTOTOC   COAL   PUSHMATAHA

TILLMAN   COTTON   STEPHENS   MURRAY   JOHNSTON   ATOKA   MCCURTAIN

JEFFERSON   CARTER   MARSHALL   BRYAN   CHOCTAW

LOVE

SCALE
0 10 20 30 40 50 MILES

Figure 15.   Six Hundred and Seventeen School Districts Within Oklahoma Counties
Operating Under Basic Formula, Eight Percent Cap, or Hold Harmless
of 1982 School Code

58

that a formula should be as simple as possible, avoiding complexities that do not contribute substantially to the main goals of education and public school finance, and that any school district should be able to determine for itself the amount of state aid it will receive.

Summary

Simply plotting the "Revenue per Capita Basis ADA" on the 619 school districts provided a means of analyzing the result of school financing. One simple graph for each year provides a clear picture of the result of school financing as tabulated in the Annual Statistical Reports of the State Department of Education. The consequences of school funding formulas on the school districts of Oklahoma are very difficult to determine from the many pages of tabulated results in these reports. Although such a graph of the tabulated results is a simple matter to construct, it had not previously been done, and this study provides the first compilation of data which graphically depicts the effects of the recent funding formulas on the school districts of Oklahoma. The biggest surprise is that the graph of the "Revenue per Capita Basis ADA" for the 619 school districts show a rather random looking curve, essentially flat, oscillating about the mean, with no linear trends in the data. It is essentially flat in the sense that 89 percent of the students in Oklahoma attend school in districts with per capita expenditure ranging within 20 percent above and below the mean.

The major finding based on this data is that most of the students of Oklahoma go to school in a relatively small number of the larger

school districts; 69 percent of the students in Oklahoma attend school in the 100 largest school districts, generally school districts with 1,000 ADA or above. All of the other 519 school districts combined only serve 31 percent of the students in Oklahoma.

It seems fairly clear that in designing financial formulas to provide the most equitable distribution of educational dollars for most of the students in the state, special attention should be given to what happens to these 100 larger school districts. In addition, there are so few students in the other 519 school districts that their needs can be handled separately without having a major effect on the total budget allocated to the 100 larger school districts.

ENDNOTE

^{1}E. L. Morphet, R. L. Johns, and T. L. Reller, <u>Educational Admini-stration: Concepts, Practices, and Issues</u> (New Jersey, 1959).

CHAPTER IV

COMPARISON OF FUNDING FORMULAS FOR 1972,

1981, AND 1982 USING 1981-82

FUNDING LEVEL

The procedure developed for analyzing and comparing the various funding formulas provides a means of objectively evaluating any finance formula. The purpose of this study is to determine which of Oklahoma's funding formulas over the past 10 years provides for the most equitable distribution of educational dollars. Three state aid formulas are compared to make this determination: the existing 1982 School Code, the formula defined by the 1972 School Code, and the 1981 formula with a modification to the provision of the minimum revenue guarantee. In order to provide a basis for comparison, the three formulas are applied to school financing for the 1981-82 school year using the 113,400,000 new dollars appropriated by the 1981 Legislature.

The existing 1982 School Code funding is based on the data included in the special Legislative Report Number 1970, produced by the Oklahoma State Department of Education Data Center. This report was the final legislative print-out used by the 1981 Legislature to determine the distribution of funding dollars under H. B. 1236, herein to be referred to as the 1982 School Code. The final appropriation for the different school districts is listed in Appendix A; a detailed description of the formula is given in Appendix B.

The formula used for the 1972 School Code is the basic formula that was used in 1972, with minor modification. The appropriations for the school districts for the 1981-82 school year using this formula are listed in Appendix A under 1972 School Code. The 1980-81 formula for funding schools is used at the 1980-81 parameter levels. All line items from prior years and the 1981-82 new monies were put into the formula in foundation aid. Elementary ADA was paid at $1,109.75, and secondary ADA at $1,331.70. This foundation aid payment was arrived at by including all monies appropriated in foundation aid by the 1980-81 Legislature and including all monies from line items not included in School Code 1972 as line items. That is, line item monies which were not provided for in the 1972 school code formula were simply lumped together and put in the foundation aid to apply the 1972 school code to 1981 financing. Table VII lists sources of prior appropriations and new dollars that make up the 612,981,977 dollars spent in the formula.

The third formula considered is the 1981 formula with a modification to the provision for a minimum revenue guarantee. The formula defined by the 1981 School Code is basically the same as the formula defined by the 1972 School Code, with the exception of flat grant guarantees. The appropriation for the school districts for the 1981-82 school year using this formula is shown in Appendix A, under 1981 School Code Modified. The modification is based on the 1980-81 formula for school funding using the 1980-81 parameter levels. The cost of the formula was $216,360,153; of the 113,400,000 new dollars available, $77,000,000 was used to fund salaries. The remaining $36,400,000 was used as a minimum revenue guarantee to bring those districts below the

state average per capita revenue (excluding federal funds) as close as possible to the state average. The $36,400,000 was sufficient to bring all 619 school districts to 93.5 percent of the state average revenue per child for the preceeding year. All 1980-81 line items were left intact for each district.

TABLE VII

SOURCES OF PRIOR APPROPRIATIONS AND NEW
DOLLARS MAKING UP AMOUNTS SPENT
IN THE FORMULA

Sources	Amounts Spent
1980-81 Foundation Incentive	$216,305,230.00
Allocation Guarantee	4,007.20
Elementary Counselors	2,145,490.00
Minimum Revenues ($800.00)	4,359,987.00
Support Personnel Salaries	11,741,938.00
Teachers' Salaries	58,520,094.00
Prior Years' Salaries	220,236,874.00
Teacher Consultants	857,299.00
Library Media	1,000,000.00
Capital Improvements	208,836.00
Community Improvements	220,000.00
Early Childhood	300,000.00
Staff Development	1,370,217.00
1981-82 New Dollars	113,400,000.00
Total	$612,981,977.00

The final appropriations based on these three formulas are listed in Appendix A. The print-out is ordered from the largest school district, based on 1980 ADA, to the smallest school district. These three formulas have been plotted in Figures 16 through 18; all three formulas are presented in Figure 19; the 1972 School Code and the 1981 School Code Modified have each been overlaid with the 1982 School Code in Figures 20 and 21. The vertical axis for each plot is the revenue per ADA. The horizontal axes in Figures 19 through 21 are the 619 school districts ordered from the largest to the smallest district. The horizontal axes in Figures 22 through 24 are the 60 school districts in Oklahoma with an ADA of 1,500 students or greater; these districts are ordered from the largest district, Tulsa (47,043 ADA), to Bristow (1,512 ADA). The school districts were divided into two groups to present a clearer comparison of the data.

Three conclusions can be reached from an analysis of the data derived from comparing the three formulas:

First, the 1972 School Code provides the most equitable distribution of educational dollars if equity is defined as the largest mean and the smallest standard deviation from the mean, given a fixed number of total dollars available.

An analysis of the comparisons of the three formulas reveals the following figures: for the 1982 School Code, the mean is 1857.3996, the standard deviation is 352.9331, and the ratio of the standard deviation to the mean is .1900; for the 1972 School Code, the mean is 1894.0962, the standard deviation is 206.7664, and the ratio of the standard deviation to the mean is .1092; for 1981 School Code Modified,

0. 5000. 0. 10000. Mean for 1982 is 1857.39; Standard Deviation=352.93; Ratio
of Standard Deviation/Mean is .1900.

Figure 16.   Revenue per ADA for Oklahoma School Districts Using 1982
School Code
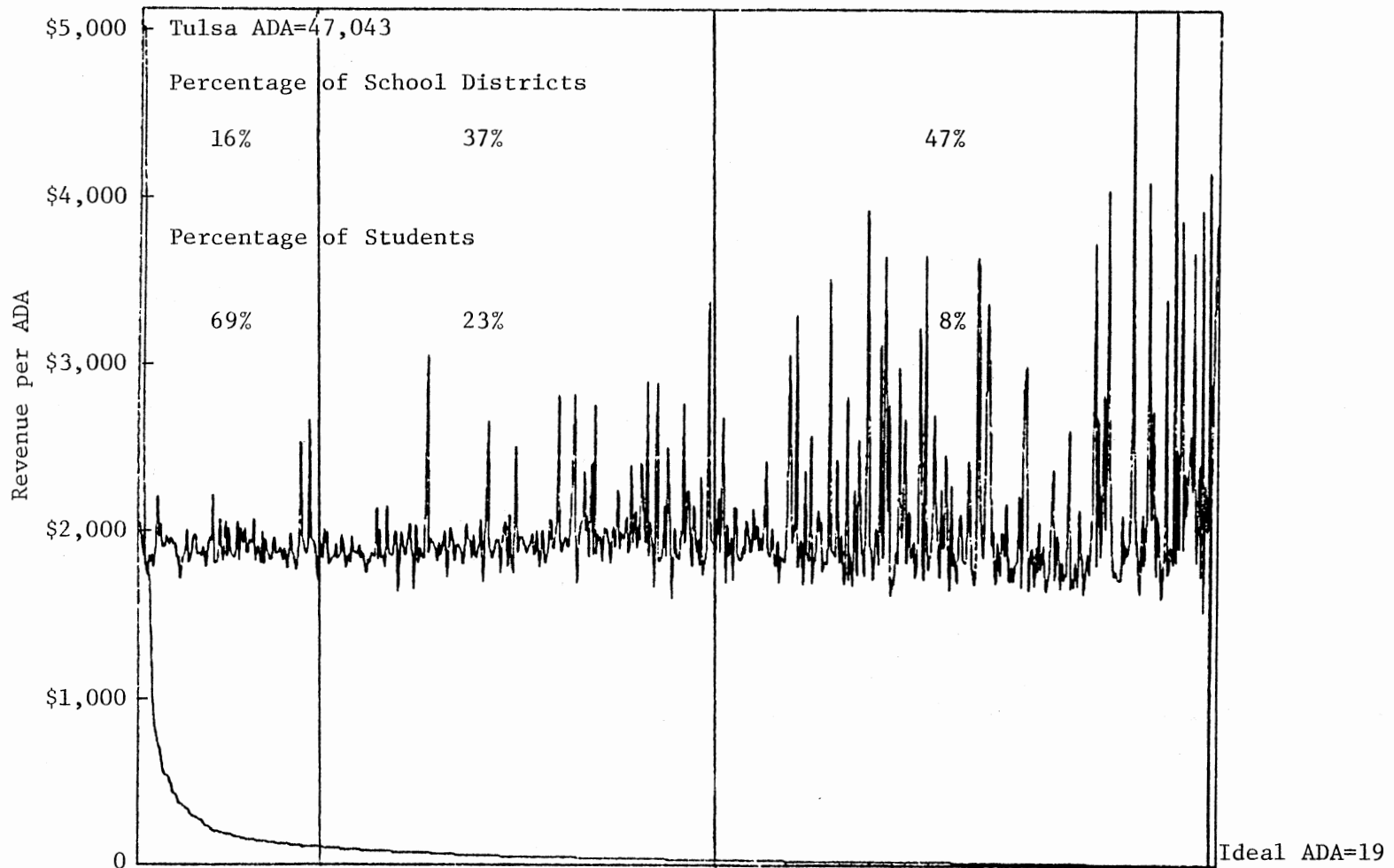
Figure 17. Revenue per ADA for Oklahoma School Districts Using 1972 School Code

$5,000 — Tulsa ADA=47,043

Percentage of School Districts

16%   37%   47%

$4,000 —

Percentage of Students

69%   23%   8%

$3,000 —

$2,000 —

$1,000 —

0 —

0. 5000 0 18000.   Mean for 1981 is 1889.62; Standard Deviation=345.34;
Ratio of Standard Deviation/Mean is .1828.

Figure 18.   Revenue per ADA for Oklahoma School Districts Using
1981 School Code Modified
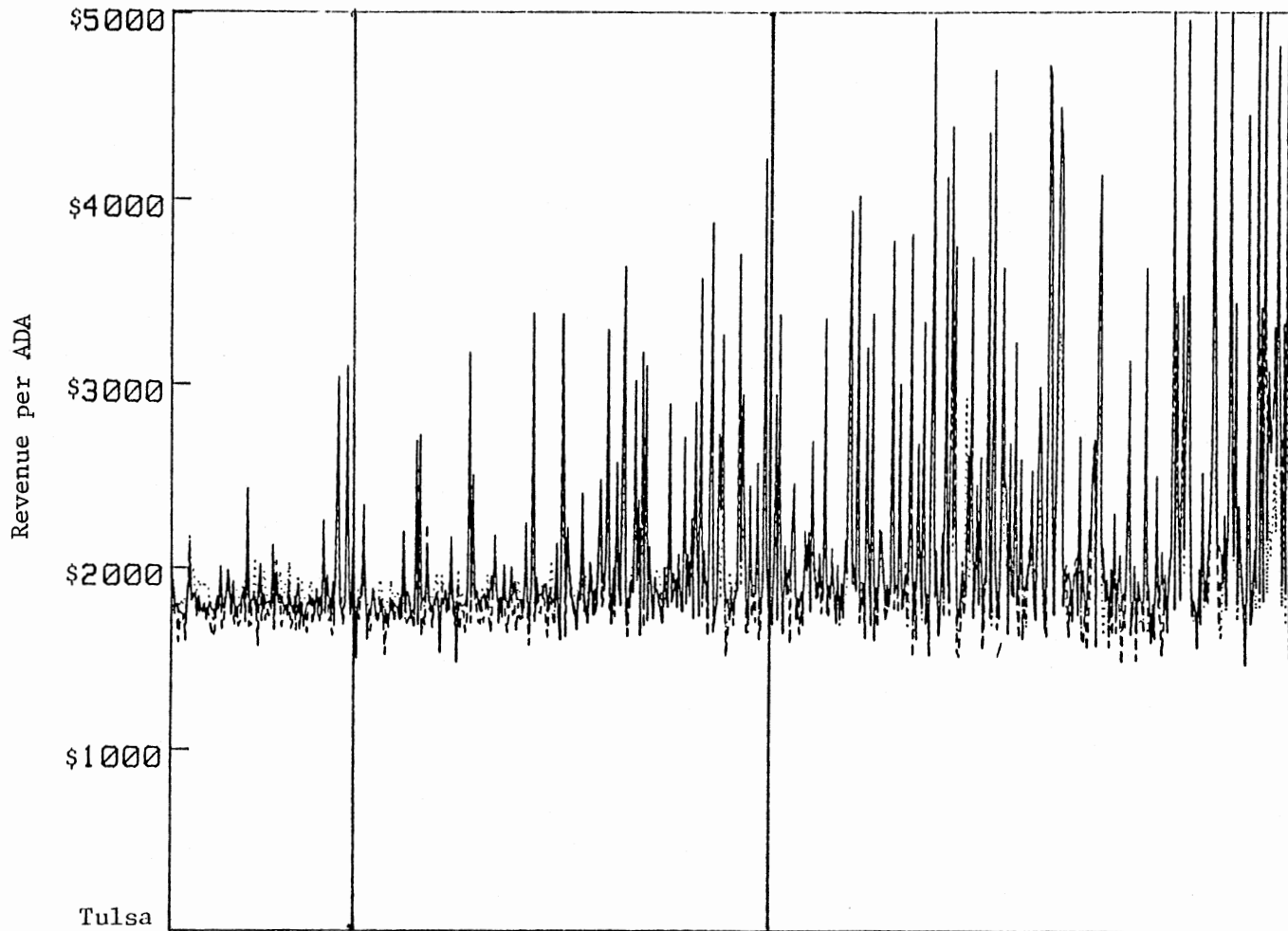
School Code 1982 ---; School Code 1981 Modified _____; School Code
1972 . . .

Figure 19.   Revenue per ADA for Oklahoma School Districts Using
1982 School Code, 1981 School Code Modified, and
1972 School Code
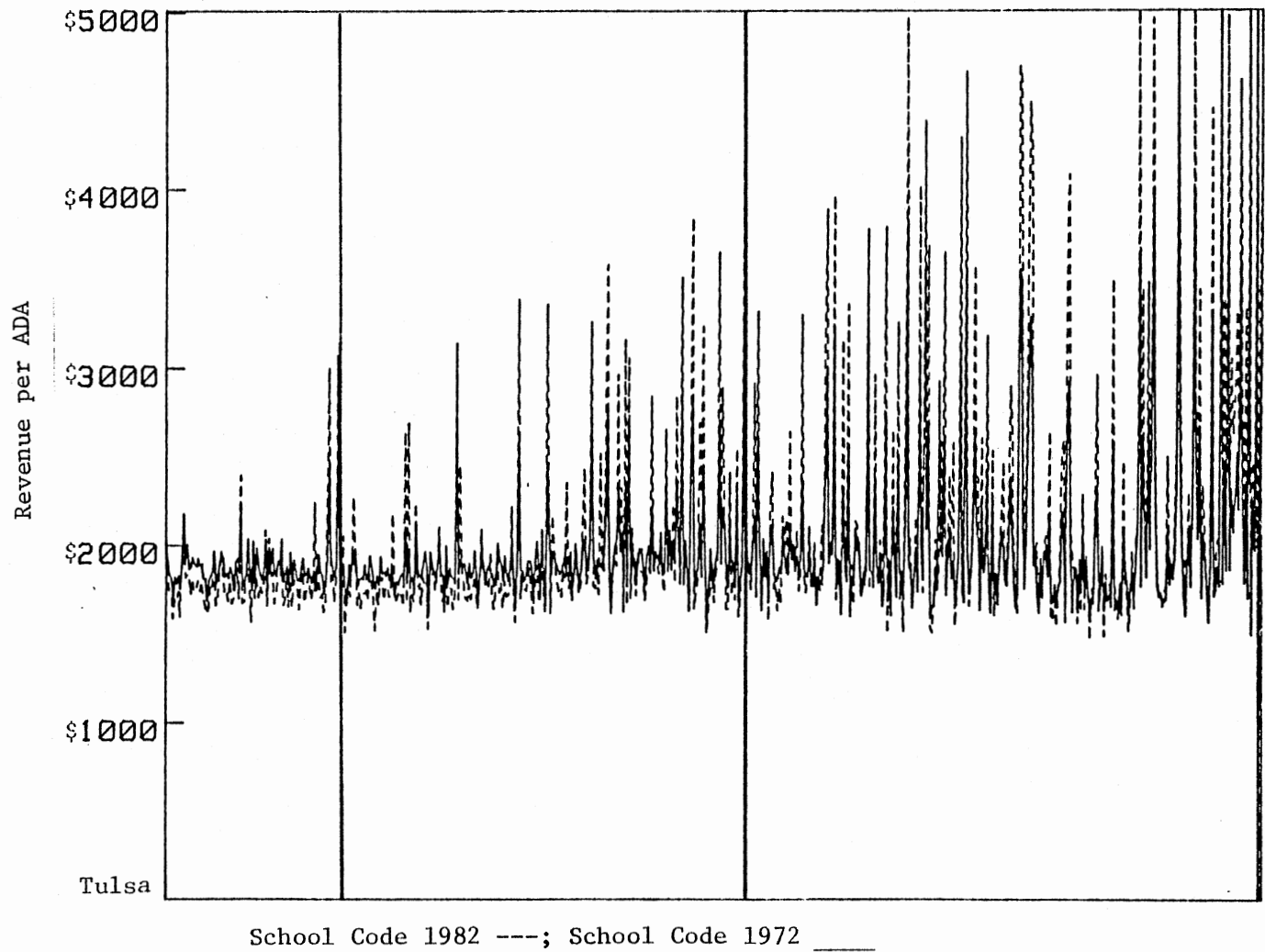
School Code 1982 ---; School Code 1972 ____

Figure 20. Revenue per ADA for Oklahoma School Districts
Using 1982 School Code and 1972 School Code
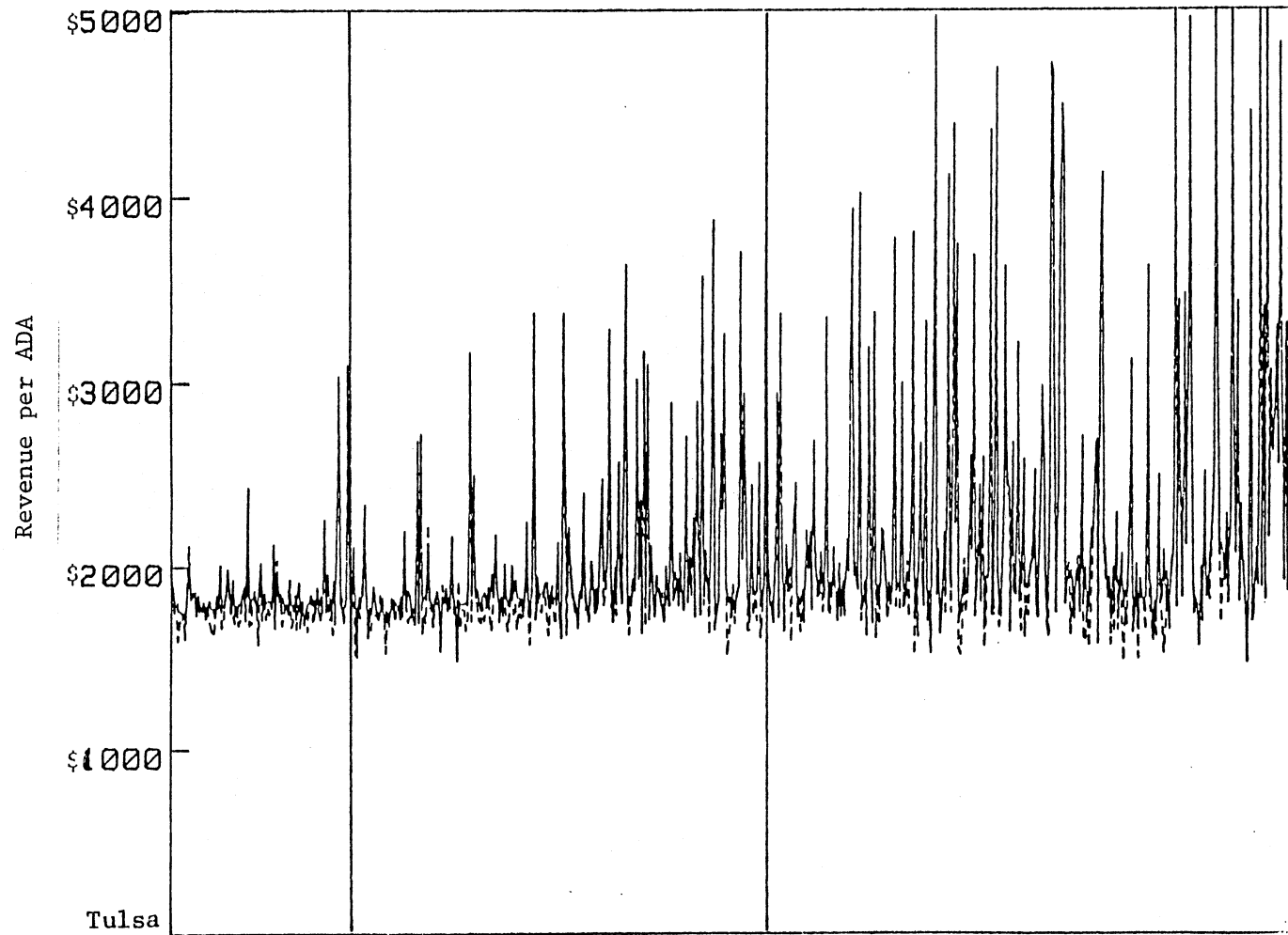
School Code 1982 ---; School Code 1981 Modified ____

Figure 21.   Revenue per ADA for Oklahoma School Districts
Using 1982 School Code and 1981 School Code
Modified

Sixty School Districts in Oklahoma with a Student Population of Greater than 1,500 ADA.
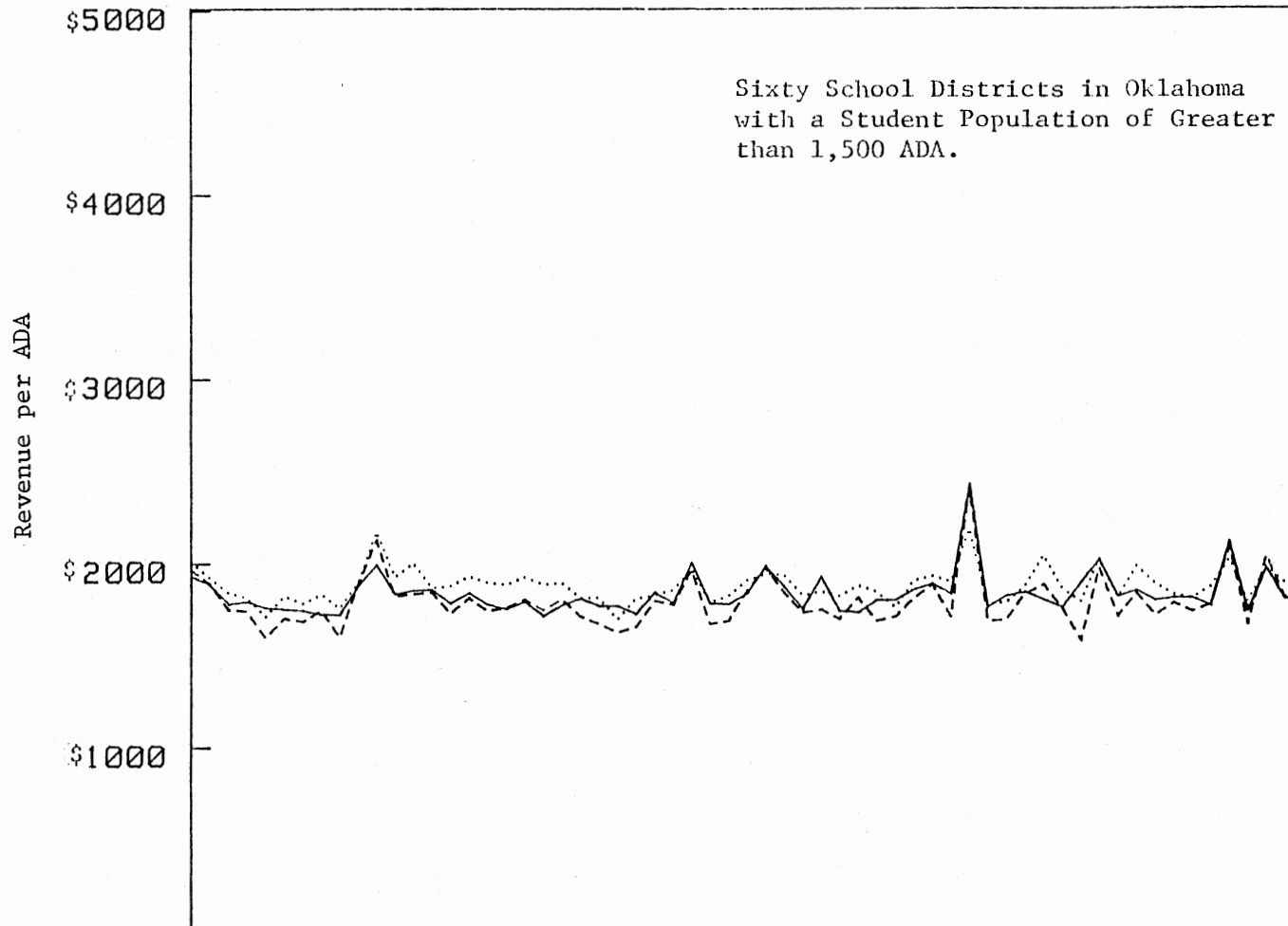
School Code 1982 ---; School Code 1981 Modified _____; School Code 1972 . . .

Figure 22.   Revenue per ADA for Oklahoma's 60 Largest School
                Districts Using 1982 School Code, 1981 School
                Code Modified, and 1972 School Code
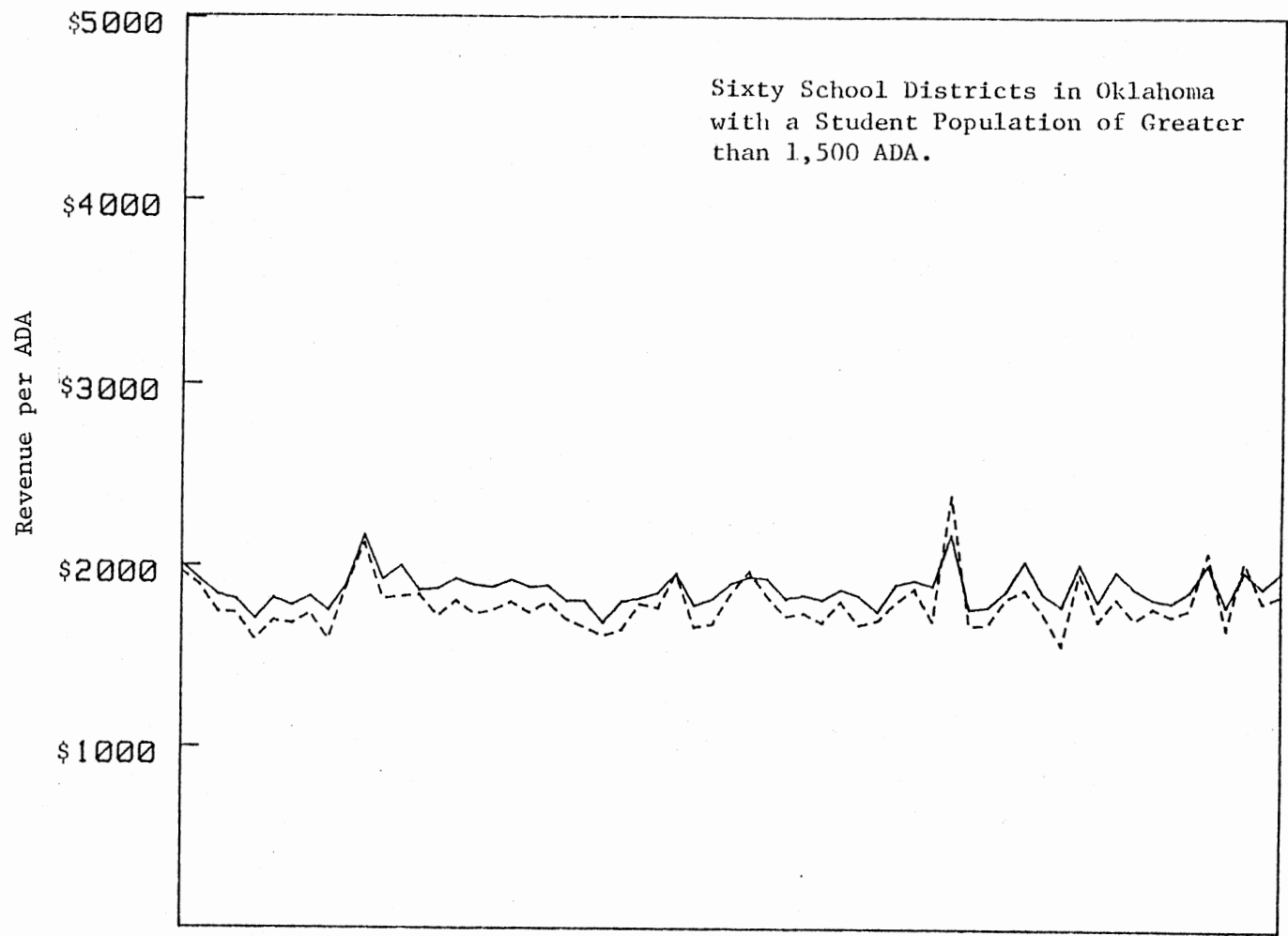
Figure 23.   Revenue per ADA for Oklahoma's 60 Largest School Dis-
             tricts Using 1982 School Code and 1972 School Code

School Code 1982 ---; School Code 1972 _____

Sixty School Districts in Oklahoma
with a Student Population of Greater
than 1,500 ADA.
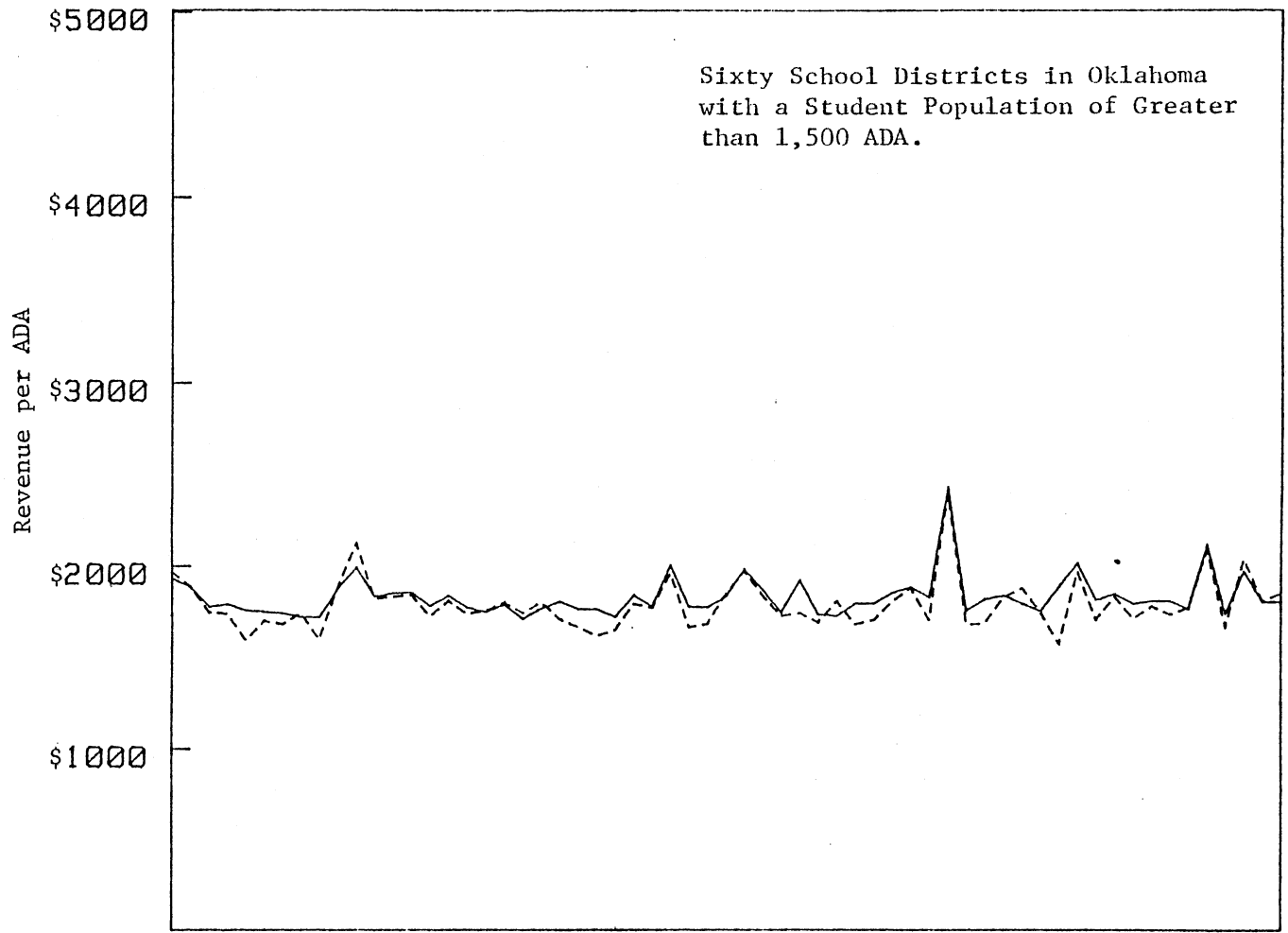
School Code 1982 ---; School Code 1981 Modified ____

Figure 24. Revenue per ADA for Oklahoma's 60 Largest School Dis-
            tricts Using 1982 School Code and 1981 School Code
            Modified

the mean is 1889.6257, the standard deviation is 345.3485, and the

ratio of the standard deviation to the mean is .1828.

The second conclusion is that the 1981 School Code Modified

provides for the most equitable distribution of educational dollars

if equity is defined as the number of students from districts that fall

within the range of 10 percent above or below the mean.

A study recently completed by the Educational Commission of the

States to evaluate Oklahoma's state aid formula relative to H. B. 1236

concluded:

> In 1981-82 the coefficient of variation of revenues per
> ADA is .195. This indicates that two-thirds of all
> pupils are enrolled in school districts with revenues
> about 19.5 per cent above or below the statewide mean.[1]

This conclusion is based on the assumption that the number of students

and the dollars per student are distributed normally. An estimate of

this distribution was made using the 1982 School Code; Figure 25 plots

a curve showing in $100 increments the number of students receiving ADA

support within each range. The increments range from $1,400 to $2,500.

Since the curve is not exactly a normal distribution, the Commission's

conclusions based on a normal distribution are not precise.

Calculations using each of the three formulas reveal somewhat dif-

ferent figures than those the Commission study indicates. If a range

from 10 percent below to 10 percent above the mean is established,

74.37 percent of the students receiving ADA support fall within the

range ($1,672 to $2,042; mean $1,857.39) under the 1982 School Code;

88.44 percent fall within the range ($1,705 to $2,083; mean $1,894.09)

under the 1972 School Code; and 89.74 percent fall within the range

($1,701 to $2,077; mean $1,899.62) under the 1981 School Code Modified.
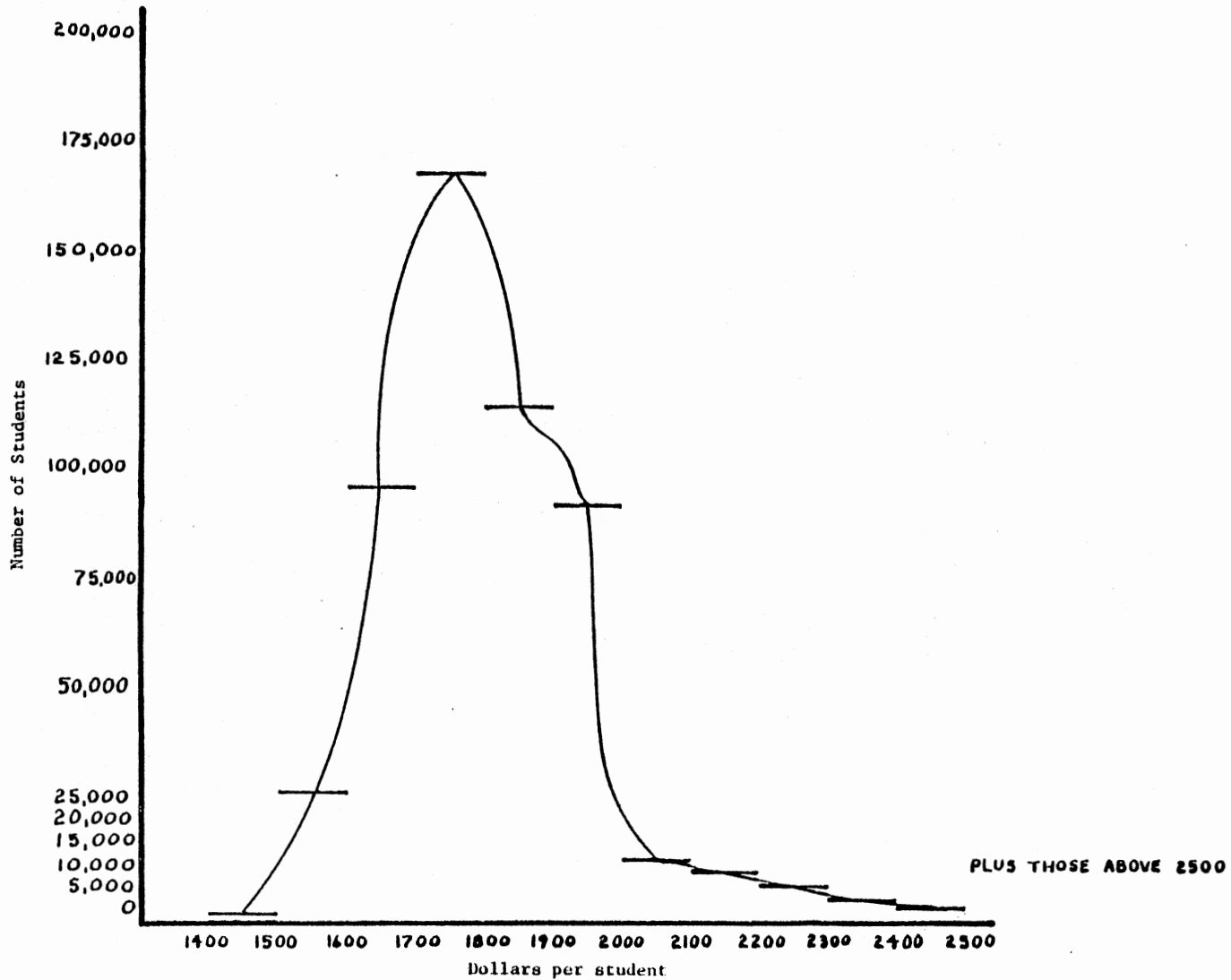
Figure 25. Distribution Curve for the 1982 School Code

Therefore, if every school district below the state average revenue per child is guaranteed funding equal to 93.5 percent of the state average for the preceding year, 89.74 percent of the students fall within the 10 percent range established. Students in school districts with a high ADA and with revenues below the state average particularly benefit by this distribution method (see Figure 22).

The third conclusion is that the 1972 School Code provides a larger proportion of the educational dollars to the 323,072 students in the 60 largest school districts.

Since 60 percent of Oklahoma's school population attends classes in the 60 school districts with an ADA of 1,500 or higher, the three formulas were used to compare these districts. Figure 22 displays all three formulas for the 60 school districts; Figures 23 and 24 compare the 1982 School Code to the 1972 School Code and to the 1981 School Code Modified, respectively. The comparison reveals only minor perturbations in the funding, regardless of the formula used.

In summary, the most obvious feature of all the curves is the general absence of any trends. Basically, the data reveals a tendency toward a random variation about the mean. Since the major concern is to find the most equitable method of funding for the students of this state, the analysis of the data involves the number of students in each of the school districts. As was illustrated by superimposing the ADA curve over the funding level curve for each school districts, there is, in spite of some extreme fluctuations in data due to some very small districts, only a minimal fluctuation from the mean, since most of the students in the state attend school in a small number of large school districts. If equity is defined as the same revenue per

ADA for each school district, then the finance formula which has the largest mean and the least variation from the mean would provide for the most equitable distribution. Therefore, while both the 1981 School Code Modified and the 1972 School Code can provide for an equitable distribution, the 1972 School Code appears to provide the most equitable means for distributing educational funds to the students in the 619 school districts in the state of Oklahoma.

ENDNOTE

[1]J. Augenblick et al., <u>An Evaluation of Oklahoma's Schools and Formula: Policy Issues and Recommendations Related to H. B. 1236</u> (Denver, 1982), pp. 133-134.

CHAPTER V

SUMMARY, FINDINGS, CONCLUSIONS, AND

RECOMMENDATIONS

Summary

The purpose of the study was to determine which of three recent
state aid formulas would provide for the most equitable distribution
of educational dollars when the funding level remains constant.   The
three state aid formulas to be compared were the 1972 School Code,
the 1981 School Code (with a modification to the provision for a mini-
mum revenue guarantee), and the existing 1982 school code.   These
three School Codes were chosen for comparison because the 1972 School
Code was the year that the basic formula model for school financing in
Oklahoma was first operational; the 1981 School Code was the evolution
of this basic model through the years; and the 1982 School Code con-
tained major alterations made in the basic formula by the 1981 Legis-
lature.   The comparisons were made to see if the old formula, the
1972 School Code, or its evolution, the 1981 School Code with a simple
modification to the minimum revenue provision, could provide as equi-
table a distribution of state aid as the new formula, the 1982 School
Code with its very complicated alterations to the basic formula.

The first problem to be solved, and also a major contribution of
this study, was to find a way to obtain an overview of the data to be

used for analyzing these state aid formulas in order to determine how the formula operated in the distribution of funds, both to the students and to the 619 school districts of the state. Previous analysis of any state aid formula was limited to studying computer print-outs, which were tabulations of the final funding to the different school districts listed by counties. Since the tabulation was by county and school districts within the county, it was very difficult to determine how the state aid formula was distributing money for the state as a whole, the school districts as a whole, or, more importantly, for the students of the state. It seemed imperative that in order to do an analysis of any state aid financing formula and its performance, a better procedure would have to be devised other than this tabulation by county and school districts within the county.

It was decided that some form of graphical display of the tabulated data was needed to provide a quick and easily assimilated view of how any state aid formula was operating, placing the emphasis on the students of the state, not on the counties or the districts. Thus, the 619 school districts were ordered based on their 1980 ADA.

After the school districts were ordered on their 1980 ADA size, the amount of money provided to the school districts per student was then tabulated for the school years 1970-71 through 1979-80 from the Annual Statistical Reports of the Oklahoma State Department of Education for those years. In referring to these reports throughout this study, only the last-named year was used. The revenue per student was truncated to dollars, ignoring the fractional part of the dollars, in plots and analyses. The ordering of the 619 school districts, the 1980 ADA, and the dollars per students are tabulated in Appendix A for

the years 1971, 1972, 1975, and 1980 to further clarify the data that
was used and plotted.

The display resulting from plotting this data, shown in Figures
1-10, appears to be extremely successful. The distribution of revenue
per ADA was plotted on one graph, and the results of this distribution
for all 619 school districts could be viewed in its entirety and,
therefore, more easily understood and analyzed. The vertical axis was
the revenue per ADA and the horizontal axis was the 619 school districts
ordered from the largest (Tulsa with an ADA of 47,043) to the smallest
(Ideal with an ADA of 19). The 1980 ADA for the 619 school districts
was superimposed on this graph to provide further emphasis and to keep
the relative size of these school districts visibly available.

The 10 years of data, 1971 through 1980, were thus plotted and
analyzed in Chapter III. Having viewed these 10 years of data and
shown the usefulness of such graphical displays for analysis, the
author was then in a position to compare the three formulas mentioned,
using dollars available for funding the 1981-82 school year. The re-
port on these findings are in Chapter IV. Here the three proposed
funding formulas were superimposed on the same graphical display for
visual comparison, each funding formula using the same total dollars.
Such a visual superposition and comparison simplified the process of
determining which proposed funding formula was working most equitably,
if equity is defined as equal dollars on an ADA basis with the highest
possible mean. Although several superimposed curves tend to become
confusing for all 619 school districts (Figures 20, 21, 22), they are
easily discernible and easily analyzed if one compares only the 60

largest school districts which contain 60 percent of the students in the state (Figures 22, 23, and 24). Comparisons of the different formulas for all 619 school districts are easy to analyze when they are either plotted on a larger scale or in different colors, neither of which are shown here.

Findings

The graphs and subsequent analyses of the revenue per ADA versus the 619 school districts revealed several interesting and unexpected findings:

First, the data revealed essentially random fluctuations about the mean with no discernible trends in the data of dollars available per student varying with the number of students in the school district. The data indicated that, on the average, each student in the state had the same revenue per ADA regardless of the school district size. This is essentially the definition of equity used in this study.

Second, most of the students in the state attend school in a relatively small number of large school districts; 69 percent of the students attending school in 100 of the 619 largest school districts which have an ADA of 1,000 or more.

Third, of Oklahoma's 619 school districts, 292 have less than 300 ADA; thus, 47 percent of the schools have eight percent of the student population of the state.

Fourth, none of the 20 largest school districts, comprising 51 percent of the student population, falls outside a range of 20 percent above or below the mean of revenue per ADA. Only six of these 20

largest school districts have a per capita revenue above the mean, or state average.

Fifth, over the years studied, 1971 through 1980, the mean, or the state, average revenue per ADA has increased from $621 a year to $1683 a year. However, the ratio of the standard deviation to the mean did not change substantially during this same 10 year period and remained very close to .2. Although there has been a significant increase in the percentage of legislative appropriations for education, allocated as flat grants from 1974 to 1980, a corresponding increase in the ratio of the standard deviation to the mean has not occurred. This finding that flat grants have not been disequalizing would be in conflict with several recent studies (studies are cited Chapter II).

Sixth, in comparing the three proposed state aid funding formulas with the same total dollars, the original 1972 School Code provided the most equitable funding of educational dollars, had the largest mean and the smallest standard deviation to the mean. The ratio of the standard deviation to the mean was reduced almost two-to-one--.1092. The modified 1981 School Code had a comparable mean to the 1972 School Code and had a larger number of students supported in the range of the mean plus or minus 10 percent.

Seventh, the complicated alterations made in the School Code by the 1982 Legislature did not achieve a greater degree of equity, equal dollars on an ADA basis, than would have been achieved with either the 1972 School Code or with a simple modification to the 1982 School Code, even though equalization was the basic legislative intent of School Code 1982. School Code 1982 had a lower mean, thus providing less money on the average to all the students in the state; it also had the

highest standard deviation from the mean, making it less equitable in its distribution than either of the other two School Codes.

Conclusions

This study supports two major conclusions. Despite all of the complexities introduced into School Code 1982 designed to assure a greater degree of equity for the school children of this state, it is evident that even with these complications, School Code 1982 does not provide equity as effectively as does School Code 1972, if equity is defined as equal dollars on an ADA basis with the highest possible mean. The result is that the state now has a school code that is so difficult to analyze that most school districts cannot compute their projected allocations for the year for themselves, yet it does not provide as equitable a distribution of state funds as would School Code 1972, which is an extremely simple formula to calculate (see Appendix C).

The major conclusion of this study is that equity is not a major problem for school financing in Oklahoma in 1982, nor should it have been a major consideration in 1980. If one accepts the premise that equal dollars constitute equity and if one accepts the conclusion of the Education Commission of the States that a coefficient of variation per ADA pupil of .195 is acceptable and relatively narrow in comparisons to other states, then Oklahoma had been operating under an equitable funding formula since 1972, as is demonstrated by the flatness of the curves and the computed standard deviation from the mean in Figures 1-10 and 17-19.

Inferences and Recommendations

The major inferences and recommendations follow directly from a

major finding of this study, namely that most of the students in the
state attend school in a very small number of large school districts,
and that a majority of the school districts have very few students.

The author would recommend a change in the manner in which the
legislature analyzes the distribution of money by any school funding
formula used. The major portion of state aid goes to the 100 largest
school districts, those with 1000 ADA or more. These allocations
should be very carefully analyzed and equitably funded. Although there
are a large number of smaller school districts, the total dollars in-
volved in funding these districts is relatively small and their unique
needs could be analyzed and apportioned separately without impacting
significantly the total dollars available. In particular, this study
should have unquestionably dispelled the myth that most of Oklahoma's
funding problems could be solved, or equity achieved, by transferring
funds from a few small wealthy school districts to the poorer ones of
the state; these wealthy districts are too few in number and too small
in total size to have any significant impact on statewide funding.

The very large number of small school districts immediately raises
the question of the possible need for consolidation; eight percent of
the students in Oklahoma attend school in 47 percent of the school dis-
tricts of the state. There seems little doubt that the question of
consolidation should be considered, but it should be treated honestly
as an issue of consolidation and of how such consolidation would ef-
fect the education of the students involved. It should not be dealt
with under the guide of equalization. A consolidation study should ad-
dress the following questions: (1) What would be the educational and
economic effects of the elimination of all dependent school districts

of Oklahoma? (2) What would be the educational and economic effects of

consolidation of all school districts with an ADA of less than 300

in kindergarten through 12th grade whose transportation district, after

consolidation, would not exceed 400 square miles? and (3) Should a small

school factor cost be paid outside the formula to school districts that

must be maintained because of population sparsity and the size of their

transportation district?

Among the large school districts of the state, inequity is very

minimal. None of the 20 largest school districts, comprising 51 per-

cent of the student population, falls outside a range of 20 percent

above or below the mean. Only six of these 20 school districts have

a per capita revenue above the state average. This data on the revenue

per capita basis for the majority of the student population of the

state makes it very clear that major changes in funding levels of

school districts can only come with major changes in total funding

available. Although all school districts in Oklahoma are voting the

maximum millage allowable by law, not all districts are making the

same minimum tax effort. A major priority should be the establishment

of a property assessment procedure which results in comparable assess-

ments across all school districts. The plan should include provisions

for the following: (1) county assessors should be appointed, not

elected; (2) reassessment should be done on a statewide basis under

the direct supervision of the Oklahoma Tax Commission; and (3) the

assessment/sales ratio of 12 percent should be used. School Laws of

Oklahoma 1980, Section 295, states:

> The legislature recognizes that it would be unfair
> to the taxpaying citizens of the state to base a system
> of state financial aid to schools upon the amounts of
> local and valorem taxes collected for education, as this

>act does without equalizing ad valorem assessments
>throughout the state. It is the intention of the leg-
>islature to equalize ad valorem assessments so that
>every parcel and item of taxable property in the
>state will be assessed at the same percentage of its
>fair cash value.[1]

So that communities wishing to improve the funding for schools in their local district would have the opportunity to do so, the author recommends the passage of a constitutional amendment which would provide that there should be no upper limits on the number of mills that local districts can levy for the support of public education.

Due to the number and the varying size of school districts in the state, an analysis of the cost of providing special education services to these different school districts should be made; it should be determined if flat grants or increased weighing within the formula would best meet these special education needs. The primary consideration should be the welfare of the children in the program.

It is time that the legislature and the educational community of the state stop concerning themselves so much with the manipulation of the design of the original state aid formula and concentrate their efforts on financing this formula. It is time that we set out goals for public education in this state and then, through a state and local partnership, make sure that these goals are attained.

ENDNOTE

[1]<u>School Laws of Oklahoma 1980</u>, Section 295, p. 189.

A SELECTED BIBLIOGRAPHY

Books

Benson, C. S. The Economics of Public Education. Boston: Houghton Mifflin Co., 1961.

Cubberley, E. P. School Funds and Their Apportionment. New York: Teachers' College, Columbia University, 1906.

Johns, R. L. and K. Alexander. Alternative Programs for Financing Education. Gainesville, FL: National Educational Finance Project, 1981.

Johns, R. L. and F. K. Jordan. Planning to Finance Education. Gainesville, FL: National Educational Finance Project, 1971.

Johns, R. L., K. Alexander, and D. Stollar. Economic Factors Affecting the Financing of Education. Gainesville, FL: National Educational Finance Project, 1971.

Johns, R. L., K. Alexander, and D. Stollar. Status and Impact of Educational Finance Programs. Gainesville, FL: National Education Finance Project, 1971.

Morphet, E. L., R. L. Johns, and T. L. Reller. Educational Administration: Concepts, Practices, and Issues. New Jersey: Prentice Hall, Inc., 1959.

Strayer, G. D. and R. M. Haig. The Financing of Education in the State of New York. New York: Macmillan Co., 1923.

Law Cases

Fair School Finance Council of Oklahoma, Inc. et al., Plaintiffs v. the State of Oklahoma et al., CJ-3294, 1980.

Reply Brief, J. E. Cartwright, Attorney General of Oklahoma, Fair School Finance Council of Oklahoma, Inc., v. the State of Oklahoma, CJ-80-3294, 1980.

San Antonio Independent School District v. Rodriquez, 93 s. ct. 1298, 1973.

Dissertations

Burdick, L. G. "A Distribution Program for State Support of Current Expense for Public Education in Oklahoma." (Unpub. Ed.D. dissertation, Oklahoma State University, 1967.)

McDonald, S. H. "An Analysis of the Relationship Between the Local Wealth and Distribution of State Support for the School Districts of Oklahoma During the 1977-78 School Year." (Unpub. Ed.D. dissertation, Oklahoma University, 1980.)

Payne, J. W. "An Evaluation of the State Program for Financing the Public Elementary and Secondary Schools in Oklahoma." (Unpub. Ed.D. dissertation, University of California, Berkeley, 1963.)

William, N. P. "An Analysis of Certain Aspects of the Financial Support of the School Districts of Oklahoma." (Unpub. Ed.D. dissertation, Oklahoma State University, 1973.)

Special Publications

Annual Statistical Report of Oklahoma State Department of Education, 1971-72. Oklahoma City: State Department of Education, 1972.

Annual Statistical Report of Oklahoma State Department of Education, 1972-73. Oklahoma City: State Department of Education, 1973.

Annual Statistical Report of Oklahoma State Department of Education, 1973-74. Oklahoma City: State Department of Education, 1974.

Annual Statistical Report of Oklahoma State Department of Education, 1974-75. Oklahoma City: State Department of Education, 1975.

Annual Statistical Report of Oklahoma State Department of Education, 1975-76. Oklahoma City: State Department of Education, 1976.

Annual Statistical Report of Oklahoma State Department of Education, 1976-77. Oklahoma City: State Department of Education, 1977.

Annual Statistical Report of Oklahoma State Department of Education, 1977-78. Oklahoma City: State Department of Education, 1978.

Annual Statistical Report of Oklahoma State Department of Education, 1978-79. Oklahoma City: State Department of Education, 1979.

Annual Statistical Report of Oklahoma State Department of Education, 1979-80. Oklahoma City: State Department of Education, 1980.

Special Publications (Continued)

Augenblick, J. et al. An Evaluation of Oklahoma's School Aid Formula:
    Policy Issues and Recommendations Related to H. B. 1236. Denver:
    Education Commission of the States, January, 1982.

Parker, J. The ABC's of Oklahoma School Finance. Oklahoma City:
    League of Women Voters of Oklahoma, 1980.

Parker, J. Report of House of Representatives Committee on Education:
    School Finance. Oklahoma City, 1980.

Parker, J. and G. Pingleton. Basic Guide to Understanding Oklahoma
    School Finance. Oklahoma City: Oklahoma Congress of Parents and
    Teachers, 1974.

Personal Interviews

Fried, J. Oklahoma House of Representatives. Personal interview.
    Oklahoma City, November, 1980; March, 1981.

Jungers, R. P. Personal interview. Stillwater, OK, June, 1981.

APPENDIXES

APPENDIX A

SELECTED DATA PLOTS TABLE

TABLE VIII

TABULATION OF SELECTED DATA PLOTS*

	SCHOOL DISTRICTS	1980 ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
1.	Tulsa	47043	$680	$743	$980	$1757	$1957	$1921	$1999
2.	Oklahoma City	37416	615	675	957	1754	1879	1874	1910
3.	Putnam City	16863	512	620	734	1401	1735	1768	1828
4.	Lawton	16786	554	643	941	1633	1727	1780	1802
5.	Midwest City	16228	528	639	809	1387	1583	1745	1697
6.	Moore	12769	494	579	806	1474	1688	1737	1810
7.	Broken Arrow	9371	525	570	802	1417	1671	1729	1770
8.	Norman	8193	529	614	769	1527	1731	1710	1821
9.	Edmond	7692	509	583	713	1346	1587	1708	1743
10.	Enid	6871	670	728	871	1672	1875	1866	1885
11.	Muskogee	6725	616	681	834	1893	2114	1982	2161
12.	Bartlesville	6154	631	690	804	1596	1809	1822	1915
13.	Jenks	5521	571	577	769	1569	1822	1842	1992
14.	Union	5208	588	584	927	1537	1830	1846	1856
15.	Ponca City	5187	603	624	806	1555	1716	1771	1865
16.	Sand Springs	5069	528	623	798	1503	1799	1828	1919
17.	Altus	4741	576	635	947	1743	1728	1764	1884
18.	Yukon	4677	495	564	888	1536	1746	1739	1872
19.	Stillwater	4204	632	727	855	1579	1793	1779	1913
20.	Sapulpa	4130	522	479	816	1553	1733	1701	1874
21.	Shawnee	3902	643	740	845	1685	1792	1759	1882
22.	Duncan	3648	662	682	857	1500	1699	1796	1799
23.	Choctaw	3562	480	612	808	1390	1655	1754	1801
24.	Western Hts	3489	568	636	784	1403	1609	1754	1680
25.	Owasso	3377	492	566	817	1402	1640	1711	1796
26.	Mustang	3288	862	740	900	1519	1781	1828	1813
27.	McAlester	3205	551	609	827	1602	1759	1768	1843
28.	Ardmore	3167	615	753	1038	1959	1948	1993	1953
29.	Claremore	2988	501	581	759	1457	1655	1766	1774
30.	Okmulgee	2833	580	667	828	1563	1672	1762	1809
31.	Tahlequah	2807	560	630	887	1643	1837	1821	1894
32.	Chickasha	2742	700	803	865	1875	1961	1970	1930
33.	Woodward	2724	581	626	789	1591	1824	1859	1920
34.	Guthrie	2669	621	616	784	1475	1716	1734	1811
35.	Miami	2566	593	628	814	1427	1731	1912	1830

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
36. El Reno	2482	592	615	763	1428	1679	1723	1805
37. Pryor	2344	624	665	836	1686	1796	1714	1863
38. Bixby	2256	544	581	799	1367	1669	1783	1827
39. Durant	2236	552	634	785	1497	1693	1783	1741
40. Sallisaw	2110	564	627	878	1606	1794	1841	1891
41. Ada	2015	604	724	825	1692	1868	1873	1915
42. Idabel	1984	556	651	793	1556	1692	1815	1884
43. Guymon	1945	747	818	1041	2175	2385	2420	2170
44. Wagoner	1889	580	590	787	1495	1668	1743	1758
45. Coweta	1869	522	532	739	1455	1676	1807	1771
46. Anadarko	1831	601	725	1110	2068	1816	1826	1860
47. Broken Bow	1809	528	624	789	1689	1867	1784	2025
48. Catoosa	1798	521	589	817	1484	1738	1741	1843
49. Hugo	1779	577	600	908	1452	1563	1879	1775
50. Elk City	1771	583	649	948	1955	1960	2004	2010
51. Noble	1731	506	621	860	1495	1697	1805	1801
52. Cushing	1707	628	687	906	1891	1821	1838	1970
53. Collinsville	1705	493	564	783	1368	1704	1784	1875
54. Clinton	1678	558	575	800	1623	1769	1799	1816
55. Poteau	1596	558	625	1013	1533	1725	1799	1798
56. Cleveland	1555	567	651	801	1504	1763	1755	1860
57. Harrah	1550	1040	1099	1243	1790	2075	2108	2009
58. Blackwell	1548	522	596	754	1381	1655	1727	1779
59. Pauls Valley	1521	675	649	926	1936	2028	1963	1971
60. Bristow	1512	546	565	802	1495	1802	1794	1880
61. Tecumseh	1437	602	674	829	1655	1842	1792	1970
62. Skiatook	1437	484	597	893	1457	1669	1817	1832
63. Weatherford	1419	584	631	795	1537	1718	1771	1818
64. Jay	1411	676	699	931	1848	1791	1780	1904
65. Vinita	1409	559	628	833	1612	1798	1724	1876
66. Grove	1406	570	587	870	1801	1916	1837	2020
67. Marlow	1368	562	628	875	1494	1656	1777	1782
68. Mc Loud	1362	620	695	838	1472	1685	1744	1850
69. Byng	1349	657	665	982	1878	1834	1743	1871
70. Spiro	1322	545	588	831	1396	1648	1819	1765

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
71. Stilwell	1306	708	696	944	1811	1802	1898	1948
72. Sulphur	1306	678	645	823	1528	1645	1731	1763
73. Henryetta	1301	530	613	805	1512	1802	1775	1906
74. Fredrick	1283	634	695	866	1797	1778	1666	1848
75. Seminole	1282	556	633	782	1486	1757	1745	1791
76. Muldrow	1272	511	547	772	1490	1636	1788	1790
77. Checotah	1266	663	694	861	1603	1791	1794	1859
78. Holdenville	1240	645	683	940	1780	1850	1782	1914
79. Tuttle	1206	505	611	753	1481	1669	1806	1817
80. Locust Grv	1199	573	609	834	1628	1734	1735	1825
81. Perry	1198	566	640	796	1620	1819	1868	1861
82. Madill	1190	550	701	786	1552	1746	1771	1817
83. Millwood	1157	557	749	803	1358	1688	1830	1777
84. Mannford	1145	572	587	781	1499	1754	1731	1851
85. Oologah Talala	1143	842	1061	1290	1983	2229	2247	1732
86. Dickson	1142	516	667	839	1579	1720	1772	1833
87. Lindsay	1125	624	648	841	1658	1900	1949	1938
88. Antlers	1118	577	628	806	1617	1700	1807	1840
89. Nowata	1094	559	602	795	1483	1721	1734	1820
90. Hilldale	1092	489	508	716	1377	1621	1913	1727
91. Newcastle	1087	463	564	755	1403	1647	1718	1801
92. Kingfisher	1058	737	783	1036	2130	2293	2339	1911
93. Alva	1058	728	774	1227	2951	2997	3023	2470
94. Dewey	1053	519	600	816	1493	1772	1795	1923
95. Wewoka	1038	576	669	916	1687	1822	1734	1845
96. Purcell	1017	508	619	761	1581	1674	1770	1817
97. Eufaula	1017	642	793	1130	1908	1802	1800	1880
98. Ft. Gibson	1017	660	810	845	2838	3063	3082	2595
99. North Enid	1015	578	666	800	1532	1842	1790	1912
100. Bethel	1009	568	596	791	1462	1719	1789	1891
101. Watonga	1002	563	708	1080	2008	2042	2099	1856
102. Roland	997	519	570	794	1333	1507	1839	1737
103. Valliant	994	591	629	976	1600	1721	1495	1667
104. Atoka	984	601	697	868	1559	1787	1823	1887
105. Comanche	974	664	683	878	1489	1705	1821	1795

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
106. Stigler	973	632	685	1000	1884	1926	1836	1967
107. Pawhuska	971	670	707	1003	2214	2265	2331	1882
108. Hartshorne	956	648	818	982	1882	1898	1861	1946
109. Hobert	955	703	695	853	1735	1658	1597	1765
110. Stroud	922	597	610	771	1467	1723	1763	1799
111. Wilberton	921	592	662	894	1439	1645	1727	1806
112. Vian	912	580	644	847	1726	1719	1876	1801
113. Elgin	911	584	696	937	1694	1727	1801	1880
114. Chelsea	898	576	631	823	1568	1739	1708	1798
115. Chandler	893	599	658	824	1478	1686	1709	1821
116. Kellyville	890	532	574	756	1648	1837	1744	1929
117. Westville	870	614	658	804	1681	1782	1815	1875
118. Inola	859	527	556	724	1547	1713	1648	1800
119. Sequoyah	858	511	533	827	1305	1519	1747	1745
120. Prague	849	569	595	793	1514	1741	1735	1823
121. Lone Grove	847	495	568	833	1497	1662	1705	1769
122. Okemah	843	568	616	808	1765	1814	1801	1923
123. Piedmont	841	746	885	882	1582	1811	1752	1830
124. Tishomingo	838	616	676	842	1517	1685	1798	1841
125. Morris	837	570	631	909	1609	1754	1776	1820
126. Perkins Tryon	830	604	702	853	1464	1769	1752	1868
127. Wynnewood	822	622	969	796	1440	1706	1827	1795
128. Marietta	810	556	632	848	1494	1761	1718	1837
129. Sperry	803	501	570	791	1919	2172	2187	1810
130. Plainview	799	574	598	867	1619	1789	1793	1707
131. Jones	786	571	659	878	1353	1688	1861	1791
132. Commerce	785	506	580	825	1479	1713	1837	1774
133. Beggs	775	667	677	877	1620	1740	1712	1814
134. Blanchard	773	521	561	872	1496	1712	1759	1833
135. Haskell	771	521	561	757	1421	1652	1735	1807
136. Hennessey	769	747	872	1169	2395	2639	2682	2088
137. Davis	760	607	611	765	1533	1670	1679	1791
138. Fairview	758	691	763	1052	2431	2678	2714	1967
139. Heavener	757	557	604	785	1445	1624	1799	1794
140. Mangum	756	647	725	954	1594	1720	1822	1809

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
141. Pocola	754	515	539	792	1519	1679	1843	1747
142. Crooked Oak	750	509	711	1016	2071	2232	2102	2097
143. Lexington	739	570	591	763	1499	1764	1813	1869
144. Salina	738	744	731	1062	2106	1778	1783	1819
145. Colbert	730	543	653	878	1451	1663	1771	1809
146. Walters	719	616	662	862	1669	1813	1794	1883
147. Bethany	708	549	606	812	1695	1782	1853	1954
148. Pawnee	707	727	764	955	1740	1817	1800	1875
149. Chouteau-Mazie	704	556	596	770	1347	1531	1569	1604
150. Caney Valley	703	658	635	796	1796	1886	1819	1951
151. Cordell	698	691	719	878	1604	1820	1788	1892
152. Carnegie	697	795	853	1059	2074	1853	1869	1843
153. Warner	695	521	563	728	1722	1744	1761	1812
154. Newkirk	694	729	703	833	1588	1834	1759	1879
155. Sayer	690	756	751	989	1844	2092	2156	1999
156. Panama	683	564	584	852	1565	1771	1823	1846
157. Meeker	682	542	619	783	1432	1682	1748	1829
158. Cache	680	678	706	962	1878	1715	1475	1622
159. Kingston	670	653	787	842	1701	1916	1781	1986
160. Tonkawa	669	643	685	868	1408	1645	1785	1773
161. Adair	668	557	613	759	1437	1756	1783	1864
162. Healdton	667	535	609	796	1506	1751	1789	1812
163. Wyandotte	667	614	607	765	1387	1639	1784	1807
164. Drumright	665	586	627	975	1502	1713	1870	1796
165. Konawa	661	629	796	1912	3066	3123	3152	2967
166. Deer Creek	660	719	756	869	1455	1694	1830	1831
167. Hominy	656	661	1027	1093	2352	2447	2495	1914
168. Burns Flat	640	2476	1328	1100	1736	1843	1819	1888
169. Haworth	633	619	665	820	1591	1775	1868	1891
170. Liberty	617	558	600	790	1572	1696	1793	1844
171. Hollis	612	700	751	949	1611	1685	1756	1779
172. Colcord	608	616	832	992	1678	1776	1831	1892
173. Berryhill	599	491	590	801	1486	1694	1846	1808
174. Apache	585	705	732	972	1619	1765	1781	1836
175. Coalgate	585	612	708	897	1762	1828	1876	1958

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
176. Quapaw	579	665	644	919	1636	1717	1811	1836
177. Glenpool	576	509	523	904	1494	1636	1949	1689
178. Kansas	574	816	735	943	1704	1799	1836	1850
179. Velma Alma	570	747	714	908	1892	2085	2165	1969
180. Ninnekah	569	745	674	784	1650	1836	1904	1888
181. Wright Cy	568	556	579	734	1776	1795	1686	1775
182. Wilson	563	532	592	1037	1672	1789	1826	1862
183. Crescent	562	665	671	774	1616	1747	1721	1879
184. Rush Springs	561	651	657	750	1826	1944	2004	1861
185. Pitcher-Cardin	560	622	652	821	1893	1705	1822	1833
186. Mounds	555	499	545	839	1331	1638	1772	1764
187. Waurika	551	668	754	1021	1650	1748	1833	1843
188. Hinton	546	697	734	874	1751	1943	1993	2001
189. Ringling	546	648	668	835	1406	1730	1849	1913
190. Talihina	542	667	737	947	1980	1789	1917	1893
191. Little Axe	538	938	943	1082	1689	1644	1819	1797
192. Keota	537	672	676	923	1732	1795	1817	1930
193. Dibble	534	518	617	870	1489	1709	1812	1840
194. Wetumka	530	621	731	878	1646	1715	1743	1792
195. Washington	526	646	618	806	1596	1741	1850	1886
196. Pioneer-P V	517	905	908	1021	1938	2209	2233	2023
197. Latta	515	603	644	779	1490	1731	1804	1803
198. Lone Star	513	480	524	1063	1308	1568	1712	1664
199. Yale	508	711	693	910	1447	1833	1896	1916
200. Lavern	498	1188	1398	1376	3009	3380	3358	2589
201. Porum	498	658	669	784	1493	1698	1779	1852
202. Ft. Towson	494	617	645	835	1696	1833	1938	1848
203. Maysville	493	588	585	884	1625	1751	1817	1797
204. Empire	492	625	619	926	1477	1741	1842	1826
205. Wayne	490	670	741	970	1610	1801	1846	1904
206. Allen	490	665	657	893	1840	1867	1900	1904
207. Rattan	487	669	718	822	1610	1728	1903	1882
208. Academy	484	0	0	782	1365	1615	1765	1710
209. Porter	483	608	688	956	1554	1754	1852	1897
210. Afton	481	621	631	790	1734	1884	1820	2013

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
211. Dale	480	598	665	835	1577	1713	1805	1894
212. Arkoma	479	532	543	905	1423	1671	1832	1743
213. Weleetka	478	948	908	990	2143	2080	2122	2059
214. Wellston	477	586	658	904	1450	1719	1705	1812
215. Kiefer	475	504	546	787	1438	1617	1599	1712
216. Beaver	472	1049	1161	1601	3009	3346	3370	2445
217. Boise City	468	853	911	1234	2282	2287	2469	2069
218. Fairland	467	627	596	796	1393	1612	1820	1828
219. Geary	466	724	764	1003	2321	2162	2205	1920
220. Fox	463	667	786	921	1841	1969	1994	1921
221. Quinton	462	575	613	762	1575	1814	1828	1886
222. Luther	458	615	670	748	1450	1768	1796	1859
223. Dewar	458	564	648	947	1608	1704	1760	1831
224. Olive	455	542	607	2413	1542	1708	1654	1855
225. Silo	452	666	787	974	1795	1867	1860	1897
226. Savanna	451	595	631	842	1602	1813	1813	1941
227. Barnsdall	450	670	580	972	2051	2343	2390	1824
228. Okay	450	588	600	833	1454	1751	1839	1821
229. Maud	447	605	667	768	1744	1802	1739	1953
230. Falls	446	673	624	945	1569	1682	1720	1747
231. Gore	445	746	659	791	1671	1827	2017	1842
232. Vanoss	443	531	634	849	1949	2000	1893	1967
233. Tipton	440	608	638	875	1667	1826	1735	1857
234. Calera	432	575	537	808	1342	1722	1872	1773
235. Waukomis	432	649	766	882	1609	1781	1799	1854
236. Amber-Pocasset	430	655	747	910	2226	2136	2186	2022
237. Canton	429	865	1015	1306	2561	2432	2468	2011
238. Hulbert	429	631	871	879	1747	1779	1917	1864
239. Elmore City	428	730	700	879	1564	1825	1902	1853
240. Garber	426	836	816	892	1797	2010	2055	2019
241. Mooreland	424	905	987	1331	2888	3250	3282	2740
242. Clayton	422	643	676	835	1675	1768	1881	1922
243. Ketchum	415	611	706	952	1641	1756	1684	1828
244. Minco	415	609	891	826	1743	1914	1990	1870
245. Welch	413	662	686	756	1478	1724	1815	1923

TABLE VIII (Continued)

SCHOOL DISTRICTS		ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
246.	Fairfax	413	734	708	1096	2309	2508	2560	1871
247.	Bray-Doyle	412	1210	1909	1234	1684	1902	1930	1863
248.	Indianola	409	601	662	778	1633	1830	1787	1959
249.	Hooker	409	906	1046	1239	2394	2714	2746	2177
250.	Seiling	407	870	1034	1424	3542	3563	3625	2739
251.	Copan	406	748	813	826	1532	1790	1726	1866
252.	Bridge Creek	405	543	509	641	1370	1619	1823	1648
253.	Butner	405	666	740	905	1860	1863	1770	1893
254.	Stratford	404	602	620	795	1894	1932	1921	1985
255.	Boswell	403	665	689	829	2049	1880	1853	2029
256.	Cherokee	400	1015	1098	1372	2681	2950	3003	2306
257.	Battiest	398	715	878	988	2227	1968	1919	1955
258.	Thomas	396	745	773	973	2077	2315	2359	2049
259.	Oktaha	394	619	582	699	1458	1624	1665	1806
260.	Turpin	393	2010	1650	1764	2782	3142	3155	2350
261.	Sterling	393	596	691	804	1422	1658	1830	1818
262.	Helena Goltry	389	1010	1259	1314	2861	3043	3082	2691
263.	Wister	387	563	545	778	1370	1692	1881	1824
264.	Verdigris	383	523	545	742	1866	2087	2106	1943
265.	Lookeba Sickle	382	849	913	1107	2155	1844	1837	1920
266.	Haileyville	382	610	749	889	1453	1715	1740	1776
267.	Snyder	381	680	747	755	1753	1950	1874	1901
268.	Kiowa	381	681	779	885	1715	1859	1869	1971
269.	Wanette	380	686	723	863	1594	1841	1798	1972
270.	Ripley	377	551	643	897	1537	1844	1746	1871
271.	Crowder	377	727	733	791	1460	1687	1694	1771
272.	Caddo	376	640	759	816	1473	1794	1990	1931
273.	Oaks Mission	375	707	733	1483	2119	1868	1841	1991
274.	Fletcher	374	532	628	824	1582	1838	1774	1863
275.	Okeene	371	794	788	1154	2580	2828	2877	2200
276.	Cement	371	642	647	858	1622	1861	1801	1851
277.	Strother	371	700	734	984	1959	1982	1835	1952
278.	Bowlegs	370	670	660	896	1693	1883	1924	1937
279.	Smithville	367	844	851	928	2287	1832	1776	1902
280.	Watts	358	658	645	804	2610	2062	1983	2039

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
281. Temple	357	852	950	943	1732	1827	1824	1827
282. Davenport	356	623	585	818	1417	1729	1775	1859
283. Covington-Doug	354	932	920	1131	2739	2642	2697	2335
284. Grandfield	354	748	795	944	1853	1846	1790	1888
285. Depew	353	770	560	988	1931	2012	2047	2080
286. Stonewall	349	592	606	838	1675	1857	1830	1853
287. Morrison	345	561	682	889	1896	2228	2257	1995
288. Navajo	342	628	718	894	1607	1783	1712	1907
289. Shattuck	341	802	910	1213	2564	2834	2886	2352
290. Mountain Vw	341	906	920	1164	1900	2041	2091	1978
291. Oilton	340	539	559	762	1622	1774	1726	1882
292. Cheyenne	338	647	794	1021	3306	3497	3558	2816
293. Merritt	335	813	805	924	1534	1777	1822	1813
294. Sentinel	335	840	901	1157	1876	2022	2080	2013
295. Granite	334	726	757	901	1793	1875	1895	1849
296. Allen-Bowden	333	493	545	815	1223	1607	1786	1633
297. Boley	332	985	926	1217	2747	2654	2585	2500
298. Buffalo	330	889	997	1620	3375	3835	3861	2806
299. Geronimo	328	501	616	780	1433	1636	1764	1776
300. Blair	328	624	662	812	1555	1742	1736	1816
301. Webber Fls	328	619	663	896	1507	1796	1817	1880
302. Pond Creek	326	702	809	1197	2392	2679	2717	2116
303. Prue	325	771	761	1003	1858	2280	2324	1815
304. Medford	324	937	981	1446	2914	3215	3254	2445
305. Binger	323	772	780	1138	2075	1896	1901	1920
306. Krebs	322	502	510	722	1172	1496	1789	1570
307. Central	322	563	573	876	1496	1614	1819	1751
308. Gans	321	551	567	802	1705	1737	1707	1971
309. Cyril	320	606	655	829	1706	1886	1806	1811
210. Cameron	320	558	620	796	1621	1676	1755	1799
311. New Lima	320	658	724	909	1688	1818	1836	1910
312. Eagleton	318	704	719	815	1594	1885	1875	1966
313. Waynoka	318	1019	1172	1448	3317	3634	3690	2692
314. Erick	315	808	841	898	1800	2009	2062	1887
315. Okarche	315	1007	1020	1297	2701	2877	2929	2201

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
316. Drummond	314	891	951	1206	1927	2202	2238	2108
317. Whitesboro	310	592	641	753	1621	1637	1744	1813
318. Foyil	309	548	588	840	1490	1639	1711	1757
319. Sharon Mutual	308	1026	1013	1125	2096	2399	2434	2116
320. Soper	306	577	615	715	1631	1713	1871	1839
321. Macomb	305	735	821	861	1580	1810	1826	1916
322. Briggs	303	720	689	880	1773	1691	1864	1761
323. Kremlin	302	1129	1011	1221	2202	2539	2555	2276
324. Grand View	301	633	597	792	1336	1596	1817	1699
325. Tushka	300	564	583	739	1629	1687	1763	1802
326. Fort Cobb	300	694	802	989	2093	1975	1910	1874
327. Cashion	300	1291	1447	1894	3774	4164	4205	3279
328. Cave Springs	299	866	883	1100	2478	2122	2059	2082
329. Sasakwa	299	745	893	1060	2104	1868	1776	1893
330. Canute	298	651	638	783	1631	1830	1760	1892
331. Bokoshe	297	558	605	933	1691	1746	1679	1845
332. Turner	295	778	694	912	1825	2092	2005	2019
333. Shidler	294	913	991	1254	2645	2906	2929	2155
334. Preston	291	558	599	821	1560	1706	1730	1836
335. Ringwood	288	841	909	1253	3067	3302	3362	2612
336. Red Oak	287	793	732	957	2009	2014	1934	1964
337. Crutcho	287	575	608	963	1461	1622	1642	1664
338. Hydro	286	713	722	883	1807	2045	2110	2006
339. Gracemont	286	768	701	940	1682	1842	1882	1811
340. Alex	284	624	637	897	1783	1959	1981	1933
341. Schulter	284	530	556	788	1237	1569	1915	1680
342. Tupelo	282	567	640	904	2248	2205	2239	2103
343. Arapaho	282	602	645	1328	2059	2401	2445	2082
344. Paden	282	604	690	806	1640	1748	1706	1833
345. Keystone	281	466	568	720	1485	1778	1823	1790
346. Achille	280	715	1067	896	1406	1629	1772	1804
347. Bokchito	275	646	657	885	1407	1761	1859	1868
348. LeFlore	275	704	720	832	1726	1668	1739	1833
349. Mulhall-Orlando	272	954	1024	1087	1916	2150	2188	2027
350. Coyle	271	774	799	839	1766	1985	1970	1926

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
351. Verden	268	659	674	862	2069	2134	2183	1838
352. Stuart	265	673	626	919	1573	1831	1749	1844
353. Dover	265	840	883	1302	2383	2625	2676	2089
354. Central	264	669	720	865	1750	1984	2063	1907
355. Lenapah	262	733	734	911	1610	1918	1819	2000
356. Blue Jacket	261	791	767	921	1570	1891	1829	1849
357. N. Rock Creek	260	730	799	1031	2045	2068	2054	1929
358. Blue	259	671	624	898	1517	1740	1876	1847
359. Caney	255	643	644	864	1659	1831	1861	1912
360. Vici	254	811	817	1276	2910	3284	3342	2365
361. Calvin	254	872	768	950	1754	1834	1741	1864
362. Braggs	254	564	592	819	1589	1728	1899	1817
363. Varnum	252	539	611	967	1641	1811	1841	1813
364. Kinta	250	740	716	950	1973	2090	2006	1972
365. Roff	250	722	639	889	1628	1879	1797	1762
366. Carney	249	526	565	797	1481	1783	1689	1761
367. Glencoe	249	596	630	845	1597	2004	1943	1909
368. Canadian	246	668	643	2124	1381	1712	1713	1659
369. Earlsboro-Harj	246	1006	638	749	1407	1805	1907	1822
370. Agra	245	605	581	707	1514	1741	1716	1788
371. Tyrone	244	832	760	882	1919	2100	2137	1776
372. Bennington	243	785	868	842	1920	1968	1962	1905
373. Arnett	243	1047	1136	1695	2816	3161	3212	2363
374. Hammon	243	0	0	0	3932	3875	3925	2969
375. Ryan	239	877	944	1181	1827	1946	1936	1890
376. Panola	239	686	645	832	1844	2019	1945	1991
377. Asher	239	686	791	796	1630	1916	1861	196?
378. Taloga-Oakwood	238	1346	1405	1670	3684	3955	4008	3202
379. Thackerville	238	683	692	780	1548	1693	1754	1754
380. Grant	237	657	679	1079	2118	1804	1800	1915
381. Lahoma	237	700	706	820	1603	1929	1851	1808
382. Justus	237	492	615	742	1340	1608	1769	1651
383. Jet Nash	236	1252	1385	1533	2833	3146	3182	2309
384. Big Pasture	232	754	805	1008	1688	1925	1900	1841
385. Mc Curtain	232	821	739	995	1855	1799	1672	1789

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
386. Aline Cleo	231	868	989	1379	2970	3339	3369	2515
387. S. Rock Creek	231	484	631	669	1209	1587	1803	1659
388. Paoli	230	759	641	889	1617	1884	1871	1805
389. Strington	229	688	692	895	1682	1658	1751	1788
390. Chattanooga	227	931	880	1154	1956	2124	2198	2080
391. Union City	224	691	679	1039	1907	2105	2180	1961
392. Buffalo Vly	221	713	620	850	2152	1994	1934	2016
393. Schwartz	220	470	602	747	1372	1698	1790	1729
394. S. Coffeyville	220	590	636	708	1342	1752	1898	1788
395. Keys	218	595	533	745	1763	1881	1779	1773
396. Howe	218	595	667	779	1553	1849	1910	1897
397. Moton	217	994	772	1537	3887	3773	3653	3416
398. Eakly	216	708	818	923	1692	1760	1852	1851
399. Milburn	216	630	661	750	2238	1743	1896	1842
400. Lukfata	214	543	556	877	1616	1748	1866	1812
401. Texhoma	214	1019	1177	1480	2584	2947	2985	2377
402. Big Cabin	213	653	520	763	1605	1832	1764	1886
403. McLish	212	709	818	865	1766	1778	1819	1780
404. Indiahoma	211	728	891	1030	2234	2018	1954	1943
405. Grove	211	518	634	785	1343	1703	1920	1651
406. Wynona	210	671	758	955	1818	2152	2179	1733
407. Lamont	208	1195	1142	2012	3365	3775	3800	2737
408. Denison	208	573	547	637	1248	1496	1729	1676
409. Pleasant Gro	208	696	774	1236	2243	1917	1782	1840
410. Maryetta	206	685	869	1105	1589	1600	1948	1639
411. Calumet	206	811	828	1182	2524	2645	2664	2204
412. Graham	203	637	685	836	1834	2008	1935	1880
413. McCord	203	512	560	783	1366	1755	1770	1703
414. Custer	199	1246	1356	1698	3271	3248	3323	2487
415. Midway	199	611	583	870	1450	1695	1681	1834
416. Mason	199	719	799	1111	1964	1859	1778	1818
417. Woodall	198	497	521	845	1748	1504	1632	1704
418. Fargo	198	1017	1047	1283	2577	2802	2877	2095
419. Forgan	197	2044	2094	2706	4591	4966	4966	3819
420. Mill Creek	197	827	936	811	2058	1919	1826	1862

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
421. Liberty	197	480	503	846	1944	2032	2084	1852
422. Peavine	192	952	914	1110	2197	1634	1622	1679
423. Delaware	192	613	619	794	1598	1790	1738	1821
424. Davidson	192	906	998	1158	2071	2155	2179	1978
425. Yuba	190	601	609	769	1392	1712	1839	1772
426. Leedey	188	986	1140	1656	3684	4011	4106	3038
427. Wapanucka	188	771	695	1025	1898	2037	1941	2003
428. Coleman	187	654	577	846	1376	1733	1870	1798
429. Mingo	187	1658	1510	2183	4020	4377	4379	3554
430. Lost City	186	761	1086	1151	2927	2301	2221	2075
431. Wakita	186	1093	1080	1512	3313	3684	3736	2693
432. Anderson	186	643	551	738	1297	1534	1692	1586
433. Pretty Water	185	478	479	704	1220	1505	1733	1657
434. Olustee	184	692	915	857	1782	1644	1853	1653
435. Oney	183	776	801	913	1722	2027	1975	1846
436. Peggs	183	530	536	867	1617	1723	1871	1771
437. Olney	182	704	626	1083	1711	1844	1880	2912
438. Gage	182	987	1014	1211	2276	2574	2600	1988
439. Ralston	182	890	802	995	1904	2074	2128	1925
440. Carman Dacoma	182	1165	1401	1773	3255	3634	3675	2607
441. Tom	181	556	607	839	1807	1716	1838	1769
442. Alluwe	181	871	915	1141	2065	1965	1868	1915
443. Fort Supply	181	850	719	900	2149	2390	2439	2083
444. Bishop	179	533	1448	911	2307	1878	1790	1805
445. Goodwell	179	948	1053	1129	2218	2564	2589	1902
446. Harmony	178	608	580	849	1450	1539	1673	1696
447. Pittsberg	178	719	643	762	1403	1702	1935	1754
448. Dill City	177	705	675	810	1792	1948	1918	1954
449. Burlington	175	1358	1698	2133	3871	4284	4346	3133
450. Lane	175	654	880	721	1856	1722	1756	1786
451. Greasy	174	823	1033	1191	2428	1725	1751	1673
452. Balko	174	1429	1533	2271	4119	4656	4682	3551
453. White Oak	173	838	795	880	4001	2083	1969	1960
454. Moseley	173	450	545	661	1305	1656	1808	1733
455. Hanna	173	777	817	1097	1835	1808	1713	1853

TABLE VIII (Continued)

SCHOOL DISTRICTS		ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
456.	Springer	171	656	696	859	3268	2190	2141	2016
457.	Ames	169	888	1018	1663	3289	3564	3617	2632
458.	Lone Wolf	168	844	926	1153	2109	2389	2469	2138
459.	Marland	168	798	891	1055	2639	2368	2415	1989
460.	Du Bois	167	632	533	779	1563	1631	1706	1689
461.	Moss	166	742	739	1106	2373	2593	2667	2205
462.	Wann	165	563	603	769	1488	1830	1852	1855
463.	Boynton	164	576	750	900	1987	1883	1833	1890
464.	Billings	164	1116	1165	1328	2848	3169	3211	2405
465.	Marble City	164	682	798	876	2100	1778	1832	1743
466.	Belfonte	164	631	792	917	1749	1637	1920	1617
467.	Braman	163	855	901	1132	2253	2520	2577	2227
468.	Holly Creek	163	485	538	740	1332	1593	1888	1752
469.	Graham	162	741	714	930	1796	1818	1862	1839
470.	Zion	159	673	858	973	1874	1717	1912	1660
471.	Eldorado	159	820	854	970	2100	1976	1991	1906
472.	Tenkiller	155	716	802	981	2111	2158	2036	2068
473.	Butler	155	814	949	1259	2317	2462	2518	1988
474.	Wilson	152	619	665	893	1822	1844	1800	1799
475.	Haywood	151	508	650	907	1633	1846	1709	1767
476.	Duke	149	843	874	1017	2194	2254	2326	1969
477.	Washita Height	149	954	1091	1179	2746	2888	2968	2375
478.	Greenfield	148	924	936	1209	2439	2662	2722	2102
479.	Whitebead	148	766	862	1198	1679	1986	1887	1762
480.	Frink-Chambers	148	574	606	750	1378	1666	1693	1651
481.	Forest Grove	147	622	650	762	1180	1605	2075	1737
482.	Reydon	147	920	954	1545	4829	4683	4707	3540
483.	Red Rock	146	1032	1116	1592	4989	4631	4653	3478
484.	Roosevelt	145	847	855	1265	2432	2574	2630	2095
485.	Terral	144	738	741	1049	1785	1737	1732	1807
486.	Pernell	143	938	1013	1173	2161	2446	2458	1999
487.	Keys	142	1172	1318	1826	3608	3724	3971	2761
488.	Yarbrough	142	1679	1954	2172	3948	4482	4485	3273
489.	Lomega	141	1336	1459	2215	3783	4228	4265	3024
490.	Friend	140	1017	747	865	1492	1870	1781	1880

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
491. GG Woodson	135	755	943	766	1627	1964	1914	1953
492. Bell	134	888	1155	1373	2585	2006	1948	1718
493. Tiawah	132	740	710	786	1208	1610	1962	1654
494. Southside	131	888	957	1230	2068	1920	1863	1898
495. Leach	129	614	705	900	1780	1759	1700	1699
496. Dustin	128	833	754	1032	2105	1974	1951	1959
497. Broxton	125	851	987	1255	2329	2043	1980	1946
498. Mannsville	125	541	560	674	1643	1834	1732	1816
499. Gotebo	125	975	967	1262	2294	2635	2700	2123
500. Monroe	125	544	557	672	1331	1598	1819	1665
501. Brushy	125	523	573	842	1430	1569	1982	1673
502. Glover	124	496	497	849	2046	1772	1756	1762
503. Pleasant View	124	673	872	717	1266	1534	1764	1668
504. Gum Springs	124	549	706	642	1565	1691	2200	1763
505. Pioneer	122	700	644	953	1392	1956	2085	1786
506. Gould	122	956	977	1166	2653	2536	2635	2176
507. Carter	121	1069	1120	1267	2424	2586	2687	2022
508. Jennings	117	629	516	669	1215	1566	1820	1638
509. Hardesty	116	1030	1229	1646	3488	3784	3850	2754
510. Freedom	116	1317	1613	1887	3673	4070	4116	2907
511. Longdale	115	826	809	1176	2321	2202	2054	1933
512. Kenwood	114	861	1019	1234	2560	1933	2096	1619
513. Mountain Pk	114	638	800	893	2219	1847	1810	1840
514. Arnett	109	788	809	822	2024	1883	1929	1864
515. White Rock	109	703	658	792	1360	1559	1694	1643
516. Shady Grove	108	516	585	736	2203	1915	1986	1879
517. Spavinaw	108	648	921	800	1820	1617	1755	1728
518. Bowring	108	1444	1879	1426	2015	2271	2283	2023
519. Farris	107	734	637	762	1408	1638	1769	1737
520. Twin Hills	107	940	1233	1022	1725	1932	1885	1876
521. Hodgen	105	663	823	1039	1425	1708	2059	1716
522. Moffett	105	522	594	730	1580	1460	1754	1606
523. Pickett-Center	104	427	672	784	1429	1753	1852	1676
524. Robin Hill	103	708	928	822	1341	1665	1811	1709
525. Oakdale	103	874	846	1340	1960	2346	2209	2155

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
526. Felt	102	1319	1337	1543	2983	2950	3109	2322
527. Shady Point	102	559	676	742	1497	1626	1699	1676
528. Wainwight	101	772	772	871	1559	1742	1721	1781
529. Darlington	99	762	862	1138	1693	1994	2002	1937
530. Oak Grove	99	551	549	6084	1219	1487	1637	1630
531. Osage	97	868	723	917	1339	1832	1919	1787
532. Rocky Mountain	96	839	963	1187	1815	1769	1829	1679
533. Osage Hills	96	712	762	918	1616	1780	1791	1723
534. Lowery	94	665	592	743	1816	1628	1811	1706
535. Sweetwater	94	0	0	0	2978	3486	3615	2548
536. Dahlonegah	93	741	960	1236	2478	1799	1929	1628
537. Avant	93	595	805	900	1365	1698	1861	1696
538. Tannehill	92	633	570	685	1429	1584	1606	1631
539. Moyers	92	838	854	757	1569	1705	1798	1788
540. Christie	90	610	562	851	1572	1584	1676	1644
541. Riverside	89	787	852	1247	2115	2469	2490	2090
542. Middleberg	88	810	687	912	1426	1796	1891	1852
543. Stidham	87	594	661	1147	1698	1698	1801	1798
544. Pleasant Grove	86	599	510	749	1214	1513	2078	1603
545. Watson	84	509	536	677	1506	1655	1781	1772
546. Byars	83	749	723	1112	1777	1959	1882	1837
547. Skelly	80	691	952	1203	2107	1643	1712	1709
548. Berwyn	80	1007	903	1155	1761	2012	1971	1880
549. Flower Mound	79	428	712	985	2476	2111	2074	2076
550. Leonard	79	572	597	871	3876	5893	5663	3629
551. Ryal	78	1183	1380	1336	3014	1819	1765	1763
552. Maple	77	904	1226	2258	2809	3438	3437	2620
553. Joy	76	853	771	1100	2030	2255	2268	2091
554. Martha	75	814	924	1349	2425	1933	1817	1814
555. Banner	74	1276	1401	1889	2964	3466	3470	2746
556. Gypsy	74	758	777	1171	2016	2109	2115	1967
557. Kildare	74	1481	1308	2061	2612	3028	3022	2451
558. Milfay	73	1421	1429	2401	4446	4950	4930	3940
559. Cleora	73	804	910	1021	2353	2682	2684	2375
560. Ravia	73	694	582	755	1833	1859	1726	1773

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
561. Langston	73	515	611	712	1868	1724	1811	1702
562. Grandview	73	599	641	830	1372	1744	1780	1724
563. Whitefield	72	856	686	880	1640	1646	1553	1694
564. Wickliffe	72	1044	1257	1289	1970	1741	1989	1678
565. Walker	71	633	759	872	1511	1746	1684	1685
566. Burbank	70	1505	1338	1649	2154	2496	2509	2061
567. Fanshawe	69	745	846	725	2094	1941	1819	1775
568. Norwood	67	622	742	964	2118	1881	1845	1878
569. Albion	67	645	643	824	1462	1805	2039	1819
570. Swink	65	507	602	786	1441	2079	2238	1902
571. Indian Camp	64	1242	1621	1492	3132	2543	2537	2278
572. Straight	64	2173	2600	2414	10421	10932	11563	9757
573. Peckham	60	1297	1857	2014	2841	3259	3254	2520
574. Bearden	60	961	949	1072	2090	2219	2080	1973
575. Gregory	60	592	785	721	1099	1672	2116	1707
576. Nuyaka	59	728	716	861	1532	1920	2065	1599
577. Tuskahoma	59	856	829	676	1742	1922	1908	1887
578. Zaneis	58	899	961	1277	2107	2293	2275	2067
579. Medicine Park	58	549	519	981	1729	1790	1905	1760
580. Liberty	58	679	930	817	2035	2179	2195	2080
581. Adams	58	2312	2096	3096	4617	5119	5112	3993
582. Faxon	56	1000	927	1091	2504	2540	2438	2317
583. Nashoba	56	747	870	1120	1786	2231	2063	2028
584. Weaver	56	1179	1557	1468	3020	3423	3429	2658
585. Bentley	55	647	637	971	1821	1798	1871	1700
586. Alfalfa	55	713	683	989	2036	2327	2334	2056
587. Fillmore	55	638	716	1100	2718	2098	2008	1935
588. Turkey Ford	55	842	714	714	2013	1787	1821	1721
589. Alderson	55	503	453	873	1760	1569	1462	1564
590. St. Louis	55	717	682	1114	1626	1959	1829	1868
591. Hitchcock	54	1226	1371	1879	3886	4440	4428	3306
592. Goodland	53	552	658	1175	1871	1765	1685	1709
593. Cottonwood	52	781	658	1038	2201	1848	1749	1741
594. Greenville	52	870	830	997	1717	2029	2092	1879
595. Justice	52	775	1205	1349	2319	1953	1884	1766

TABLE VIII (Continued)

SCHOOL DISTRICTS	ADA	1971	1972	1975	1980	School Code 1982	School Code Modified 1981	School Code 1972
596. Garrett	50	2820	2858	2956	5889	6692	6694	5172
597. Sparks	50	725	561	1080	2038	2048	1877	1777
598. Crawford	49	1068	1514	1953	3553	3384	3405	2444
599. Nobletown	49	754	644	786	1888	1905	1809	1851
600. Progressive	48	1239	1293	1723	4436	4975	5018	3761
601. Boone	47	998	1207	1798	2621	2209	2148	1854
602. Sumner	47	952	1042	1430	2644	3041	3059	2312
603. Manitou	47	886	918	1091	2417	2621	2639	2060
604. Centrahoma	46	1064	1242	1320	2438	2785	2801	2231
605. Camargo	46	863	1108	939	2748	3306	3303	2518
606. Vamoosa	45	805	873	1135	2809	2550	2553	2189
607. Plainview	44	2665	2871	2446	4214	4606	4811	3582
608. Stony Point	43	802	889	1108	3223	2863	2759	2250
609. Leon	43	643	807	837	2200	1999	1910	1781
610. Bradley	39	1346	1183	1627	2933	3327	3316	2353
611. Connerville	39	798	1032	1020	2371	1971	1854	1697
612. Gate	38	1780	3957	3949	4688	5300	5307	3826
613. Utica	38	678	733	916	2037	1879	1669	1491
614. Shamrock	37	947	749	1178	2180	2466	2418	2241
615. Kaw City	36	1199	7558	1729	2481	2231	2104	1958
616. Optima	35	1958	1895	2409	4509	5132	5099	4055
617. Dougherty	24	958	729	1745	3013	3426	3415	2569
618. Union	21	1496	1488	1740	3879	4361	4356	3127
619. Ideal	19	1092	1315	2567	4337	5007	4960	3738

* Amounts truncated to nearest dollar.

APPENDIX B

ANALYSIS OF HOUSE BILL NO. 1236, SCHOOL

CODE 1982

ANALYSIS OF HOUSE BILL NO. 1236

The appropriation of state funds for the operation of public schools was increased from $517,104,489 to $631,407,729 for 1981-82, a gain of $114,303,240. The gain for each student from state funds alone is $192. Approximately 85% of the money put into the state aid formula as compared to approximately 40% being put into the formula last year. This change is due to the elimination of many line item appropriations or flat grants, the largest of which were for previous years' teacher salary increases and special education programs.

PROVISIONS

Foundation Aid: State money is distributed to school districts on basis of Weighted Average Daily Attendance (ADA). The weights that are used are weights for grade levels, special education categories, and small schools.

A. The Grade Level Weights are: K - 2 is 1.3; 3 - 6 is 1.0 and 7 - 12 is 1.2.

B. The Special Education Weights are:

1.	Vision Impaired	3.8
2.	Learning Disabled	.4
3.	Hearing Impaired	2.9
4.	Deaf and Blind	3.8
5.	Educable Mentally Handicapped	1.3
6.	Emotionally Disturbed	2.5
7.	Gifted	.17
8.	Multiple Handicapped	2.4
9.	Physically Handicapped	1.2
10.	Speech Impaired	.05
11.	Trainable Mentally Handicapped	1.3

School districts will receive funds based upon the number of students which were identified in each category during the preceding school year with the exception of the category for gifted students. The number of gifted students will be those identified during the 1981-82 school year.

C. Local school funds such as ad valorem revenues, gross production tax revenues, and auto license fee revenues will continue to be "chargeable items," as is currently the case, and these will be subtracted from the amount each district qualifies for using the foundation formula.

Transportation: State aid for transportation will continue to go to the schools based upon the population density table which is currently in use. The factor is raised from 1.31 for 1980-81 to 1.85 for 1981-82, thus providing more money for transportation.

Incentive Aid: State money is distributed through this part of the formula on the basis of Weighted Average Daily Membership (ADM). The weights for grade levels, economically disadvantaged children, small schools, and a weight for teacher experience and degrees are utilized here. The weighted pupil grade level calculation shall be determined by taking the highest daily membership of the preceding three (3) years.

A. Grade Level Weights are the same as in Foundation Aid.

B. Children identified as economically disadvantaged are given the additional weight of .25. These children are those who qualify for free or reduced lunches.

C. The Teacher Experience and Degree Weight appropriates more money to districts which have teachers with more years of experience and higher degrees than is the state average.

Hold Harmless Clause: This clause guarantees that no district will receive fewer state funds in 1981-82 than they received in 1980-81. All previously mandated salary increases, 1973-1980, and other mandated programs are guaranteed in this clause. In addition to this guarantee, all districts will receive state money for teacher and support personnel salary increases, as well as increases in local funds such as gross production, ad valorem taxes, and auto license fees.

8% Cap: No district may receive an increase through the new equalization formula of greater than 8% in state aid over last year's budget. Again, salary increases and local funds are not included in the 8% cap. The cap is for one year only and is not to be included in the formula after this year.

Teacher Salary Increases............................$64,200,000

Each district will receive $1600 for the purpose of funding increases in salary and/or fringe benefits, including social security, for each teacher in the district. This increase is in addition to increases previously mandated.

Support Personnel Salary Increases...................$14,900,000

This money is to fund a 10.6% increase for every full-time and part-time support personnel employee. This compares to an appropriation of $11,800,000 last year.

Additional Line Item Appropriations

A. Purchase of Textbooks............................$8,500,000

These funds are to be utilized to purchase books on the state-adopted textbook list. Funds are apportioned on an ADA basis at a rate of $13.86 per child. This figure is approximately the same as last year's figure.

B. Supplementary Textbooks and Materials.............$1,680,000

These funds are to be utilized to purchase supplemental textbooks and instructional materials at the discretion of the local district. Each district will receive approximately $2.80 per pupil to purchase those materials. These are new state funds for the district since no appropriation has been made for materials prior to 1981-1982.

C. Staff Development.................................$1,500,000

These funds are to be utilized on conduct staff development activities and programs in each district. The law provides that up to 5% of these funds may be used to cover administrative costs of the program. In 1980-81, $1,375,000 was appropriated for planning and implementation of state development programs.

D. Teacher Consultant Stipend.......................$1,500,000

These funds provided $500 stipend to each teacher serving as a consultant to an entry-year teacher during the 1981-82 program.

E. School Lunch Matching Funds......................$2,120,221

This is a decrease of approximately $450,000 from 1980-81. This correlates with the reduction in federal money for this program.

F. Homebound Children................................$1,400,000

    This is an increase of $200,000 over 1980-81.

G. Library Resources................................$1,000,000

    This is the same amount as was appropriated in 1980-81.

H. Community Education................................$325,000

    This is an increase of $105,000 over 1980-81.

I. Early Childhood Education..........................$450,000

    This is an increase of $150,000 over 1980-81.

J. Career Education...................................$100,000

    These are new funds, not appropriated in 1980-81.

K. Arts-in-Education..................................$205,000

    This is an increase of $10,000 over 1980-81.

L. Funds are also provided for special programs, pilot programs,
    county superintendents' salaries, and the State Department of
    Education.

APPENDIX C

EXAMPLE CALCULATIONS FOR THREE FUNDING FORMULAS

1971-1972
Oklahoma State Aid Formula
Data For Ponca City For Example Purpose Only

County_____Kay_____

District_____71_____

Form For Calculating State Aid

Foundation Aid:

1.	Elem. A.D.A. (3,090) x $260.00 =	$	803,400.00
2.	Sec. A.D.A. (3,266) x $312.00 =	$	1,018,992.00
3.	Minimum Program	$	1,822,392.00
4.	Net Assessed Valuation ($52,904,647) x .015	$	793,569.71
5.	.750 of County 4 Mill Levy	$	162,217.50
6.	Auto License and Farm Truck	$	471,634.00
7.	School Land Earnings	$	46,559.00
8.	Gross Production	$	33,227.00
9.	REA Tax	$	1,356.00
10.	Minimum Program Income	$	1,508,563.21
11.	Minimum Program Less Income (Zero if Minus)	$	313,828.79
12.	Transportation: (A.D.H. x Per Capita) (857 x $64.00 x .750) =	$	41,136.00

13. Special Education:

Foundation Aid Program (5,000) x $4,000	$20,000	
$4,500 Programs (2,000) x $4,500	$ 9,000	
Total Special Education	$	29,000.00

14. Vocational Agriculture (1,000) x $3,700 $ 3,700

Other Vocational (3,000) x $2,500	$ 7,500	
Total Vocational	$	11,200.00

15.	Total Special Areas	$	81,336.00
	Foundation Aid P.C. ($62.17 x M.T. Adjust (0) x .8472		0.00
	M.T. Adjustmant Trans. ($0.00 x .8472)	$	0.00
	Sub-Total ($395,164.79 x .00200) Reduction	$	790.33-
	Adjustments Due To Additions and Reductions	$	0.00
	Total Foundation Aid	$	394,374.46

Calculated Incentive Aid	$	553,925.40
Incentive Aid P.C. ($87.15 x M.T. Adjustment)	$	0.00
Sub-Total ($553,925.40) x .00200 Reduction	$	1,107.85-
Total Incentive Aid	$	552,817.55

TOTAL STATE AID	$	947,192.01

1980-1981
Oklahoma State Aid Formula
1971-1981 Formula
Data For Ponca City For Example Purpose Only

County_____Kay_____
District_____71_____

FORM FOR CALCULATING STATE AID

(previous year)
1. Elem. A.D.A. (1979-80) 2,536 x $372.00 = $ 950,832.00

2. Sec. A.D.A. (1979-80) 2,647 x $446.40 = $ 1,181,620.80

3. Line 3 $ 2,132,452.80

SUBTRACT CHARGEABLE INCOME

4. 1979 Net Assessed Val. x 15 Mills
    Adjust Valuations up to 10% or down
    to 12% 44,174,467 x .015 = $ 1,157,617.01

    1978-1979 Collections of: (second previous year)

5. 75% of County 4 Mills ($284,890.00) $ 213,667.50

6. School Land $ 89,900.00

7. Gross Production $ 65,920.00

8. Auto License $ 833,590.00

9. R.E.A. Tax $ 4,511.00

10. Line 10 $ 2,365,205.51

11. Line 11 (Line 3 Total Minus Line 10) = $ 0.00

12. Transportation:
    (A.D.H. x Per Capita)
    1,374 x $57.00 x 1.31 = $ 102,596.58

13. Special Education:
    24 programs x $6500   = $ 156,000.00

14. Vocational Programs:
    2.000 Vo. Ag. x $6000 = $ 12,000.00

    2.000 Other x $4000 = $ 8,000.00

15. Line 15   TOTAL $ 278,670.58

    Foundation Aid-Line 11 plus Line 15 = $ 278,670.58

INCENTIVE AID

1. District Adjusted Valuation divided by District A.D.A. =
    District Valuation per A.D.A.

2. District Valuation per A.D.A. divided by 11,237 = District
    Wealth Ratio.

3. District Wealth Ratio x .550 = Local Support Ratio.

4. 1.000 - Local Support Ratio = State Support Ratio.
        (Min. .4150 Max. .8350)

5. State Average Support per mill (11.237) divided by
        .550 = Support Level (20.43)

6. 20.43 x State Support Ratio = State Support per mill.

7. State Support per mill x mills levied above 15 =
        Matching Grant.

8. Matching Grant x Dist. A.D.A. = Incentive Aid $ 882,272.71
                                    Total State Aid $ 1,160,943.29

STATE AID FORMULA

FY 81

Foundation Aid	Elementary ADA	$372.00
	Secondary ADA	446.00
Flat Grants	Transportation	131%
	Special Education	6,500.00
	Vocational Education	4,000.00
Incentive Aid	Local Support Factor	.550
	Minimum	.4150
	Maximum	.8350

OPERATION AND PROGRAM AREA	APPROPRIATED FY 81
1. Financial Support of Schools	$221,772,501
2. Minimum Revenue Guarantee	4,360,000
3. Allocation Guarantee	50,000
4. Purchase of Textbooks	8,500,000
5. New Special Education & Gifted & Talented	2,533,355
6. Homebound	1,200,000
7. Prescriptive Teaching	
8. Elementary Counseling	2,220,000
9. School Lunch Matching Funds	2,572,570
10. Previous Years' Salary Increase for Teachers and Support Personnel (Includes FY 81 Increases)	176,296,090
11. Staff Development	1,375,000
12. County Superintendent Salaries (State Portion)	229,973
13. Library Media Improvement ($5.00 per student based on ADA)	1,000,000
14. Community Education	220,000
15. Arts in Education	195,000
16. Early Childhood Development	300,000
17. Regional Service Centers	4,130,000
18. Special Programs	200,000
	$517,104,489

1981-1982
OKLAHOMA STATE AID FORMULA
H.B. 1236
Data For Ponca City For Example Purpose Only

County____Kay____
District____71____

FORM FOR CALCULATING STATE AID

1. (Highest of 3 years) Weighted ADA ‾6,426.75 x $616.00= $ 3,958,878.00

SUBTRACT CHARGEABLE INCOME

2. 1980 Net Assessed Val. *x 15 Mills $81,997,891.00 x.015=$ 1,229,968.37
   1979-1980 Collections of:

3. 75% of County 4 Mill $291,093.00 x .750 = $ 218,319.75

4. School Land $ 111,063.00

5. Gross Production $ 133,589.00

6. Auto License $ 833,590.00

7. R.E.A. Tax $ 5,291.00

8. Line 8   TOTAL $ 2,531,821.12

9. Line 9 (Line 1 total minus Line 8) $ 1,427,056.88

ADD THE FOLLOWING

10. Transportation:
    (A.D.H. x Per Capital)
    $1,393 x $57 x 1.85 $ 146,891.85

    FOUNDATION AID - Line 9 Plus Line 10 $ 1,573,948.73

*Valuations: Up to 9%
              Down to 12%

SALARY INCENTIVE AID

1. District Valuation* Divided by district Weighted
   A.D.M. = Dist. Val. per Weighted A.D.M. $ 11,854.10

2. District Val. per Weighted A.D.M. divided by
   $8,709 = District Wealth Ratio $ 1.3611

3. District Wealth Ratio x .327 = Local Support Ratio $ 0.4451

4. 1.000 - Local Support Ratio = State Support $ 0.5549
   Ratio (min. .0 Max. 1.0) $ 0.5549

5. State Average Per Cap. Val. x .001 = $ 8.7090
   #5A/Local Support Factor $ 26.63

6. 5B x 4B = $ 14.7770

7. State Support per Mill x Mills
   levied above 15 = $ 295.5400
   Matching Grant

8. Matching Grant x Dist. Weighted A.D.M.=Salary Incentive Aid
                                                      $ 2,044,327.02

9. Foundation Aid Plus Salary Incentive Aid $ 3,618,275.75

Current Year Adjustments Due to Additions and Reductions $ .00

10. Current Year (Basic Formula) $ 3,618,275.75
              (Hold Harmless) $ 3,605,941.00
              (8% Maximum Increase Limit) $ 4,261,758.48

Basic State Aid (Basic Formula but not Hold Harmless or
   Not 8% Maximum) x Prorate Factor (1.000) $ 3,618,275.75

Prior Years Adjustment Due To Additions and Reductions $ 172.00

Mid-Term Adjustment (.00) x Mid-Term Prorate Factor (0.00) $ .00

TOTAL NET STATE AID $ 3,618,448.00

District Va. $81,997,891.00
District Weighted A.D.M. ‾6,917.26

STATE AID FORMULA

FY 82

Foundation Aid	Weighted ADA	$616.00
Flat Grants	Transportation	1.85
Incentive Aid	Local Support Factor	.327
	Minimum	0.000
	Maximum	1.000

OPERATION AND PROGRAM AREA	APPROPRIATED FY 82
1. Financial Support of Public Schools	$517,900,000
2. Teachers' Salary Increases (Average of $1,600)	64,200,000
3. Support Personnel Salary Increases (Average of 10.6%)	14,900,000
4. Purchase of Textbooks	8,500,000
5. Supplementary Textbooks & Materials	1,680,000
6. Staff Development	1,500,000
7. Teacher Consultant Stipend	1,500,000
8. County Superintendents' Salaries	312,573
9. School Lunch Matching	2,120,000
10. Homebound Children	1,400,000
11. Library Resources	1,000,000
12. Arts-In-Education	205,000
13. Community Education Programs	325,000
14. Early Childhood Development	450,000
15. Career Education	100,000
16. Special Programs	200,000
17. Pilot Programs	247,405
	$ 616,540,199

NOMENCLATURE

1. ADA: Average Daily Attendance
    "Average Daily Attendance" is the legal average number of pupils, kindergarten through grade twelve, in attendance in a school district per day during a school year. (Total days present including student activities.) A day of school for kindergarten shall be two and one-half hours.

2. ADM: Average Daily Membership
    "Average Daily Membership" is the average number of pupils present and absent in a school district during a school year. ADM shall be calculated by dividing the sum of the total days present and the total days absent by the number of days taught. Provided, a pupil who has been absent twenty consecutive days shall be taken off the roll beginning the 21st day and thereafter shall not be considered in a district's average daily membership calculation until the pupil is placed on the roll in the district.

3. BFSL: Base Foundation Support Level
    "Base Foundation Support Level" is the dollar amount in the basic foundation program per ADA (new language total weighted ADA).

4. DLSR: District Local Support Ratio
    "District Local Support Ratio" is the district wealth ratio multiplied by the local support factor.

5. DNV/ADA: District's Net Valuation per ADA
    "District's Net Valuation per ADA" is state assessed valuation divided by the state ADA.

6. DSSR: District's State Support Ratio
    "District's State Support Ratio" is the district local support ratio subtracted from 1,000.

7. DWR: District Wealth Ratio
    "District Wealth Ratio" is the district net valuation per ADA. (New language district total adjusted assessed valuation per weighted ADA divided by the state total adjusted assessed valuation per weighted ADM.

8. LSF: Local Support Factor
    "Local Support Factor" is the per cent factor required to be multiplied by the PMSL in order to get a product equal to the state average valuation per pupil times one mill.

9. PMSL: Percentage Matched Support Level
    "Percentage Matched Support Level" is the support level per ADA for each mill of the general fund levy above the Foundation Program income fifteen mills chargeable levy.

10. SAV/ADA: State Net Assessed Valuation per ADA
    "State Net Assessed Valuation per ADA" is state assessed valuation divided by the state ADA.

11. "Total Adjusted Assessed Valuation" is the sum of public service property assessed valuation, personal property assessed valuation, and the real property assessed valuation as adjusted in accordance with Section 18-109.1 of Title 70 of the Oklahoma Statutes.

12. "Districts' Total Adjusted Assessed Valuation per Weighted ADM" is the district's total adjusted valuation divided by the highest of three preceding years weighted ADM.

2

VITA

Barbara Bragg Ware

Candidate for the Degree of

Doctor of Education

Thesis: AN ANALYSIS OF OKLAHOMA SCHOOL FINANCING IN RELATIONSHIP TO
STUDENT POPULATIONS FROM 1971 THROUGH 1982 AND COMPARISON
OF FUNDING FORMULAS OF 1972, 1981, AND 1982

Major Field: Educational Administration

Biographical:

Personal Data: Born in Oklahoma City, Oklahoma, July 24, 1937,
the daughter of Mr. and Mrs. A. R. Bragg. Married in Ponca
City, Oklahoma, August 4, 1960, to Dr. Jerry A. Ware.

Education: Graduated from Ponca City Senior High School, Ponca
City, Oklahoma, in May, 1956; received Bachelor of Science
degree with an education major from Oklahoma State Univer-
sity in May, 1960; received Master of Science degree in Ed-
ucation from Oklahoma State University in August, 1962;
completed requirements for Doctor of Education degree at
Oklahoma State University in December, 1982.

Professional Experience: Assistant Principal, 1975-82, Ponca
City Senior High School; Counselor, 1968-75, Ponca City
Senior High School; Classroom Teacher, 1961-68, Ponca City
Senior High School; President of the Oklahoma Education
Association, 1973-74; leave of absence from counseling
position.

Professional Organizations: Phi Alpha Theta, Delta Kappa Gamma
Society, National Education Association, Oklahoma Education
Association, Oklahoma Association of Secondary School
Principals.

Honors: Ponca City Outstanding Young Educator, 1966; Ponca City
Teacher of the Year, 1973; Outstanding Secondary Educator
of America, 1973 and 1975; Award of Special Merit--Oklahoma
Education Association, 1975; Distinguished Service Award--
National Education Association, 1977.