

## DOCUMENT RESUME

ED 101 481

EA 006 766

**AUTHOR** Jordan, K. Forbis; Alexander, Kern  
**TITLE** Financing the Public Schools of Indiana. A Report for the Interim School Finance Study Committee and the Legislative Council.

**INSTITUTION** Indiana State Legislative Council, Indianapolis.  
**PUB DATE** Dec 74  
**NOTE** 229p.

**EDRS PRICE** MF-\$0.76 HC-\$12.05 PLUS POSTAGE  
**DESCRIPTORS** Capital Outlay (for Fixed Assets); \*Educational Finance; Elementary Secondary Education; Equal Education; Equalization Aid; \*Finance Reform; Fiscal Capacity; School Construction; \*School Support; \*School Taxes; Special Education; \*State Aid; State School District Relationship; Student Transportation; Tax Effort; Vocational Education

**IDENTIFIERS** \*Indiana

**ABSTRACT**

This study focuses on the distribution portion of the State school program. It examines the shortcomings of the present system and makes recommendations for changes. The study also considers school transportation in Indiana, school facilities funding, fiscal ability and effort of Indiana school corporations, and compensatory education programs. Problems with Indiana's current school finance program are varied and complex: the basic formula for State aid has not been revised for several years; the recently enacted supplemental grant to aid low assessed valuation districts is very limited; special education and vocational education need sharp increases in funding if equal opportunity is to be provided; and the impact of inflation and the State-imposed levy freeze, coupled with the demand for additional or expanded educational programs, negate traditional school finance reform problem-solving approaches in searching for constructive alternatives. The study recommends a program that would not reduce funds for the high spending districts but would provide increased funds to the low spending districts. The study recommendations suggest a State school support program that will recognize the variations in educational needs among school corporations and at the same time will provide sufficient funds for each pupil in the State. (Author/DN)

ED101481

U.S. DEPARTMENT OF HEALTH  
EDUCATION & WELFARE  
NATIONAL INSTITUTE OF  
EDUCATION  
THIS DOCUMENT HAS BEEN REPRO-  
DUCED EXACTLY AS RECEIVED FROM  
THE PERSON OR ORGANIZATION ORIGIN-  
ATING IT. POINTS OF VIEW OR OPINIONS  
STATED DO NOT NECESSARILY REPRESENT  
OFFICIAL NATIONAL INSTITUTE OF  
EDUCATION POSITION OR POLICY.

**FINANCING THE PUBLIC SCHOOLS OF INDIANA**

**A Report for the  
Interim School Finance Study Committee  
and the  
Legislative Council**

**by**

**K. Forbis Jordan**

**Kern Alexander**

EA C06 766

**December, 1974**

TABLE OF CONTENTS

	Page
Foreword . . . . .	1
Summary Observations and Recommendations . . . . .	3
Basic State Program. . . . .	17
School Transportation in Indiana . . . . .	113
School Facilities Funding. . . . .	153
Fiscal Ability and Effort of Indiana School Corporations . . . . .	181
Compensatory Education Programs. . . . .	216

## FOREWORD

Pressures for school finance reform exist in every state throughout the nation. In some instances the force may be attributable to a quest for equal educational opportunity for all pupils, irrespective of the wealth found in their district of residence; in other cases, the interest may be more in securing property tax relief. Much of the momentum surrounding the former has dissipated with the decision of the United States Supreme Court in Rodriguez that the Equal Protection Clause of the Federal Constitution does not require a state school support program to be fiscally neutral. Consequently, the responsibility for resolution of the problem rests at the state level, and the focus is now more on relief for the taxpayer than on equal treatment of equal children. This shift in focus has not made the problem of unequal educational opportunity disappear, nor has it changed the wording of state constitutions or relieved the state and its citizens of the moral obligation to provide equal and adequate programs for all of the state's school children.

After holding several meetings and receiving considerable testimony, the Interim School Finance Study Committee determined that a short-range study should be conducted to provide additional guidance for the Committee in making recommendations to the Indiana General Assembly. Upon request by the Committee the consultants prepared a study prospectus and submitted it to the Committee. Following consultation and a meeting with the Committee, the team of consultants was authorized to proceed with the study. For purposes of clarification, emphasis must be given to three basic constraints which were operable during the conduct of this study:

1. The time period for the entire study was approximately ninety days, with the report to be completed and filed by December 15, 1974. This condition dictated that data currently existing in state agencies would be primarily relied upon in the conduct of the study. Appreciation is extended to the Indiana Department of Public Instruction for providing the bulk of the data, to the State Board of Tax Commissioners for providing information concerning tax rates and adjustment factors, and to the Indiana School Boards Association for gathering information relative to the number of square miles in each local school corporation.

2. State revenue projections and estimates of the funds available for public elementary and secondary education indicated that the estimated amount of new state funds would be from \$80 million to \$100 million for the first year of the biennium.

3. The focus of the study was only on the distribution, or allocation, portion of the state school support program. No analysis was made of the current state statutes concerning local revenue restrictions or of their impact on local school corporations. Present statutory regulations as to the current tax levy freeze on local property tax levies were accepted as basic premises for this study and used in all projections.

The research activities, observations, and recommendations of the study must be considered within the context of these operational constraints. Basic recommendations of the study assume that the State of Indiana seeks a school finance program which will result in a more equitable level of support for educational programs in all school districts and also will provide sufficient funds so that local districts may continue to operate current programs without serious deteriorations in educational opportunities.

## SUMMARY OBSERVATIONS AND RECOMMENDATIONS

The problems with Indiana's current school finance program are varied and complex. First, the basic formula for state aid has not been revised in several years. Second, the recently enacted supplemental grant does provide aid to low assessed valuation per pupil districts that desire to put forth additional effort, but the impact of the program is very limited. Third, both special education and vocational education will require sharp increases in funding if equal opportunity is to be provided. The challenge is to include these programs within the framework of a comprehensive state financing program which will accommodate the educational needs of all pupils. Fourth, the impact of the current inflationary spiral and the state-imposed levy freeze, coupled with the demand for additional or expanded educational programs, negate traditional school finance reform problem-solving approaches in searching for constructive alternatives.

The long-term impact of the recommended program is a gradual leveling-up process that would not reduce funds for the high-spending districts of the past but would provide increased funds to the formerly low-spending districts. Within the framework established by the various recommendations of this study, the state has the opportunity to "buy into" a state school support program which will recognize the variations in educational needs among school corporations and also provide sufficient funds to assure that each pupil in the state has access to an adequately funded educational program suited to his occupational aspirations and physiological and psychological needs.

## I. Basic Support Program Recommendations

The basic support program should provide sufficient financial incentives and provisions to encourage the establishment of educational programs for all groups of pupils: kindergarten, regular, special education, vocational education, and identifiable remedial or compensatory programs. Inclusion and adequate recognition of each of these programs is necessary to assure equal educational opportunity for all pupils in the state. When certain programs are expanding and others must maintain the present level of participation and service, consideration must also be given to the means by which that expansion can take place without resulting in contraction in other programs. This requirement is especially pertinent during a period of inflation and has resulted in the presentation of certain recommendations.

- a. Guarantee that each local school corporation receive at least \$54.00 additional state money per pupil in average daily membership in 1975-76 above the amount projected to be received in 1974-75. Indiana's situation is somewhat unique in that the pressures of inflation can only be relieved through additional state funds; local school corporations cannot benefit from the elasticity and growth potential of the property tax. Even though a district may be experiencing an increase in its wealth per pupil, the restrictions of the "freeze" result in additional property tax relief for local citizens. This condition dictates that the state provide limited additional funds to all districts to assure that educational programs are not seriously curtailed as a result

of inflation. This \$54.00 additional state funds per pupil represents a six percent increase in available revenue based on an approximate state average net current operations expenditure of \$900.00 per pupil in 1974-75.

- b. Consolidate the existing basic program, supplemental programs, and categorical programs into one coordinated funding program.

A major challenge in the design of a state school support program is to devise a system that will assure equitable treatment for all pupils, whether their interest or need be vocational, special, college preparatory, or general educational programs. The successful attainment of this level of equity can only be secured through a coordinated funding program that assures an adequately funded educational program for each child in the state. Under this type of arrangement, advocacy groups unite their efforts in support of the total program instead of seeking support for a single portion of the program to the detriment of other portions of the total state support program for all pupils.

- c. Adopt a weighted/pupil approach using participating pupils as the allocation unit. The weights recommended for Indiana have been developed from research on cost differentials conducted in Indiana, Florida, Illinois, South Dakota, Delaware, Kentucky, and Texas. They have been compared with the level of support provided for the various educational programs in Indiana during the 1973-74 school year and appear reasonable as state-wide standards for allocating funds to local school districts.



Under the participating pupil approach to determination of educational need, each child receives a basic value of 1.00 and then receives additional weights on the basis of participation in an educational program beyond the regular program, e.g., special education, vocational education, kindergarten, or compensatory education. Illustrations are presented in Table 1.

The concept of add-on weights for participating pupils is significantly different from the full-time equivalent weights which have been incorporated into state support programs in Florida, Kentucky, New Mexico, Rhode Island, and Utah. A time audit of the child's schedule is not required, and funds are allocated on the basis of certification that the child participated in the program. The absence of a time audit does not preclude the necessity of a fiscal accounting mechanism to assure that the funds are actually expended in the programs which generated the dollars.

Separate weights can be justified for Grades 1-3, but are not being recommended at this time. However, the state should move toward adoption of separate weights for primary grades to assure that adequate funds are provided for this critical period in a pupil's educational career. Justification can also be developed for differential weights for senior high school pupils because of the diversity of the educational program provided for these pupils with small classes and required materials and equipment. Even though

TABLE 1  
RECOMMENDED "ADD-ON" PROGRAM WEIGHTS

Program	Add-On Weights
<u>Special Education</u>	
Multiple Handicapped	1.25
Physically Handicapped	1.44
Visually Handicapped	1.25
Hearing Impaired	1.80
Emotionally Disturbed	1.05
Neurologically Impaired	.70
Communication Handicapped	.50
Educable Mentally Retarded	1.20
Trainable Mentally Retarded	1.75
<u>Vocational Education</u>	
Agriculture	.40
Distributive Education	.25
Health	.32
Consumer Homemaking	.20
Office Education	.35
Trades and Industries	.50
Interdisciplinary Cooperative Education	.25
<u>Compensatory Education</u>	.20
<u>Kindergarten</u>	.10*

\*For half-day programs, with each pupil also receiving a .50 weight as a regular pupil, making a total weight of .60.

there is considerable justification for the senior high differential, it is not being recommended at this time because of the problems associated with pupil and financial accounting.

An add-on weight of .20 is recommended for kindergarten pupils; in the projections the assumption was made that kindergarten programs operate on a half-day basis and the number of pupils is based on this assumption. Operationally, this results in each kindergarten pupil having a weight of .60, assuming that the pupil does not participate in any special education or compensatory program.

A separate program for compensatory programs is being recommended as a supplement to federal programs and as a vehicle for providing funds to relieve some of the educational problems of the culturally deprived and low-income sectors of the school population. For eligible children, the compensatory weight would operate as an "add-on" weight which may be used to provide the target group with direct classroom instruction or various supportive programs and services.

## II. Level of Recommended Basic Support Program

Decisions concerning the recommended level of the basic support program are influenced by several factors. First, consideration must be given to the amount of state funds available for that portion of the state budget. Second, assumptions must be made concerning the level of required local effort, or required local tax rate, which will be incorporated into the program. Third, the overall impact of this portion of the program should not penalize

some districts to the extent that they will be required to curtail necessary educational programs, nor should the program result in a financial windfall that might contribute to an imprudent expenditure of public funds because of the lack of adequate planning. Fourth, the level of support should have some relationship to the actual or desired level of expenditures per pupil required to provide an adequate educational program. Fifth, some attention must be given to methods by which the program may be "phased in" to forestall the possibility of educational and financial crises in local school corporations. The following recommendations relate to the level of required local effort and the dollar value of weighted pupil unit.

- a. Increase the tax rate for required local effort to a level which approximates the tax rate in the districts making the lowest level of effort. The principal factor affecting the decision concerning the level of required local effort will be the number of districts that must raise their local general fund tax rate for schools to meet the required level. Between the two alternatives, differences in the flow of funds are minimal; the primary consideration is whether to mandate a required local effort of \$2.75 or \$3.00 per hundred dollars of adjusted assessed valuation. If the lower level rate is selected, only one district would be required to raise its general fund tax rate to participate in the program. If the higher rate is chosen, seven districts would be required to increase their rates, in terms of their 1975 payable rate.
- b. Depending upon the level of required local effort, fix the

value of the weighted participating pupil at either \$625 or \$650. Summary illustrations of each alternative are provided below:

Value of Participating Pupil	Required Local Effort	Total Required State Funds (millions)	Funds for Guaranteed Districts (millions)
\$650	\$3.00	\$476	\$17
625	2.75	474	17

Assuming the utilization of weighted participating pupils in determining a local district's basic program, these options provide a means for the consolidation of existing basic and categorical grants into a coordinated funding program and can be accomplished with available revenue and within the context of the present governmental policies concerning local revenues.

The process of estimating the pupils in each local district involved gathering data on participating pupils in special education and vocational education programs. The number of Title I eligible pupils recognized in allocation of federal funds was used to determine the number of compensatory pupils. Projections for kindergarten and Grades 1-12 pupils were based on 1973-74 data used in allocating funds for the supplementary flat grant. All pupil data were directly compatible with the add-on weights.

### III. Transportation Support Program

An area of major concern is the state school transportation program; the current program has not been revised for several years, and

the mathematical derivations of its various factors are not widely understood. With the rising costs of gasoline and transportation equipment, local school corporations are confronted with sharply increasing costs without any avenue for relief other than reducing funds for current operation. In recognition of these conditions the following recommendations are presented.

- a. Enact a transportation support program based on an efficiency concept and oriented to the actual expenditures among districts and the density of pupils within the district. Allocations would be based on a "predicted cost" computed from data related to per pupil transportation expenditures for districts with varying levels of density. If a district is transporting pupils for less than the "predicted cost," it would receive the "predicted cost." If the district were spending more, it would receive only the "predicted cost." The formula, thereby, rewards efficiency and does not subsidize inefficiency.
- b. Fund at least 60 percent of the approved cost of transportation in all school corporations. Assuming that the program will be funded initially by the state at the 60 percent level and will progress upward toward full funding of the approved cost, fiscal equalization of the formula is not being recommended.
- c. Determine pupil density on the basis of pupils per linear round-trip mile of bus route. Funding on this basis adequately recognizes the primary factor associated with variations in transportation expenditures and is directly related to the transportation system that is being supported.
- d. Provide an additional transportation allocation for severely handicapped children. The amount should be five times the state percentage of the curve predicted cost.

#### IV. School Facility Support

The primary vehicle for state assistance for school facilities to local school corporations is through the present flat grant program in which debt service, lease-rental, and loan payments are earmarked as having first priority. Even though school enrollments have stabilized in many school corporations and projections indicate a slight decline for the total state, the continuation of the present program can be justified on the basis of the many local school corporations that entered into large amounts of debt service obligations on the assumption that this program would be maintained. Through the various loan programs, coupled with the state flat grant and provisions for local cumulative building fund levies, the current state program for debt service provides significant assistance to local school corporations. In essence, only one minor operational change is suggested in addition to the basic recommendation.

- a. Retain the present state flat grant of approximately \$40.00 per pupil with funds first going to debt service, lease-rental, and loan payments. Even though this grant could be modified to provide additional funds for current operation costs, and even though local districts could replace the lost revenue for debt service payments through a separate debt service levy, this program should be retained in its present form. Many local school corporations use these funds to retire long-term debt obligations and have assumed that the state would continue to fund this program at approximately the present level.

- b. Permit local districts to use cumulative building fund (CBF) proceeds for major projects related to site improvement and major maintenance projects. Such permission should be within the context of the plan for the use of the CBF revenues submitted by school officials and also be subject to review and approval by the Department of Public Instruction prior to the consummation of the contract. Examples of projects would include boiler and roof repair and major site improvements such as paving.

V. Miscellaneous Recommendations

Following a review of the present program, consolidation of the testimony given in the hearings, review of the research conducted during the course of the study, and consideration of the operational implications of the basic recommendations, the following miscellaneous recommendations are presented as being important in the successful implementation of the total program.

- a. For the determination of units of local need, shift all computations to average daily membership (ADM) for pupils in Grades K-12. Local school officials must provide space, materials, and staff for all pupils, not just those who attend on a given day. The reference is to average daily membership, not "a day's membership." For a period of one week at two times during the school year, each district would be required to count the number of pupils being served in each program recognized by the state for support. If a pupil had not been in attendance for a specified period of time prior to the week of the count, the district would not be permitted to count the pupil as a "member." (Provisions should be made



for audit checks to verify the accuracy of reports from local school districts.)

- b. Consider elimination of the teacher training and experience index (TEI) used in the calculation of a local district's entitlement. The process has become so complex that it is not understood, and its impact has been reduced through the present adjustment process. Both the actual and the adjusted indexes were correlated with several factors related to fiscal equalization, and none of the correlations was sufficiently high to justify retention of the index. Analysis indicated that the index has little relationship to state aid per pupil in "a day's membership" or adjusted assessed valuation per pupil. Both the actual and adjusted indexes have a relatively low positive correlation with expenditure per pupil for current operations. This suggests that local school corporations which spend above the average are then likely to have teachers with above average levels of training and experience. The net results of the statistical analyses suggest that the impact of the index has little relationship to fiscal equalization, amount of state aid per pupil, or expenditures per pupil.
- c. Require local school districts to maintain financial records in a program format consistent with the funding pattern in the basic state support program. To provide adequate assurance that the funds are expended on the program for which they were intended, local school districts should be required to maintain program accounting financial records in each of the

program areas in the basic state support program. This would require a minimum of the following programs in the financial accounting format:

- (1) Kindergarten
- (2) Regular programs for Grades 1-12
- (3) Special education
- (4) Vocational education
- (5) Compensatory education

- d. Charge the Department of Public Instruction with the responsibility for developing processes and mechanisms through which programs are approved in local school districts before funds are allocated for the program and for conducting program audits to provide adequate assurance that programs are being conducted consistent with the conditions and descriptions specified at the time of program approval.
- e. Enact amendments to the State School Property Tax Control Board statute which will, upon proper documentation, permit districts to raise the revenue required to open new buildings.  
Provisions for implementation of this recommendation should require that "new" costs be clearly identified and itemized when the request for approval is submitted to the State School Property Tax Control Board.
- f. Compute a district's allocation on the basis of the ADM in the current, or immediately prior, year, whichever is larger.  
The practice of allocating funds to local districts for pupils who have not been in the school district for two or

more years in unsound from both fiscal and educational management standpoints. Granted, a district may not be capable of making immediate adjustments in its operation because of declining enrollments; however, a one-year grace period in which to gear down appears reasonable.

## BASIC STATE PROGRAM.

State school support programs should provide the impetus for the establishment of programs for all groups of children, including kindergarten, special education for exceptional children, vocational education programs, and identified remedial programs. The incorporation of these programs into the state funding mechanism is necessary, first, to create greater opportunities for definitive classes of students with special needs, and second, to recognize the higher than normal costs associated with various special programs. Ideally, the primary determinants on which to base the allocation process would be the level of need of individual pupils, the programs required to meet those needs, and the allocation of funds required to support the programs.

The key factor in a state educational finance system is the manner in which it creates adequate and equal educational programs for all pupils in all districts in a state. Some state school finance programs have ignored the basic educational program considerations and have been diverted to such peripheral considerations as salaries for administrators and supervisors, recognition of teacher training and experience (which may serve to perpetuate the imbalances in staffing patterns among school districts), allocations for maintenance and operation, and recognition of other factors which serve to inhibit the freedom of local school districts in the organization and operation of educational programs. Few states have developed methods of financing which are centered on the educational needs of children and the programs and funding required to accommodate those needs.

### Desirable Features of a State School Finance Program

The desirable features of a state school finance program can be summarized as follows:

1. The allocation formula should accommodate the educational needs of all children in the state irrespective of their district of residence and the incidence of wealth in that district.
2. An adequate level of funding should be provided for each program, but this should not restrict the local determination of program alternatives to provide the service.
3. The funding program should represent a comprehensive and coordinated package with all elements of the program related to other elements. Certain programs should not be isolated in the funding formula so that advocacy groups arise which ignore the responsibility of the state to provide adequately funded educational programs for all children.
4. The program should lend itself to evaluation and accountability and provide adequate assurances to the citizenry that funds are being expended in accordance with legislative intent.

#### Fiscal Ability

A comprehensive and equitable state school financing system must have four essential elements. First, it should have procedures which provide for an adequate determination of the fiscal ability of each local school district and should adjust each district's allocation in terms of that district's relationship to the standard established for the state. No child should be educationally disadvantaged because of the fiscal incapacity of his district of residence. Variations in wealth of school districts should be properly measured and fully equalized.

The long established role of the State Board of Tax Commissioners in Indiana and the equalized values provided through that agency enable Indiana to meet the major portions of this criterion.

#### Effort

Second, the adequacy of funds for a child's educational opportunity should not be compromised by the local citizenry's lack of educational aspirations as reflected in the local tax rate or effort, nor should education be funded at the mercy of local political interests.

On this measure, Indiana is somewhat lacking because of the low level of the basic grant in the foundation program and the low level of effort being made in some school corporations.

#### Educational Needs

Third, a finance formula should recognize as nearly as possible, the individual educational needs of all children throughout the state. While it is, of course, impractical or impossible to finance each child's education individually, it is nevertheless fully within the realm of feasibility for the state to finance many different types of educational programs with widely varying costs by simply recognizing the programmatic costs in the state formula. To assure that each child has an adequate educational opportunity, each local district must identify children with various types of educational need and provide appropriate educational programs. The state must then respond to this situation by making formula adjustments that recognize the varying costs associated with different programs.

On this measure, Indiana is somewhat lacking because the primary programmatic adjustments are associated with special education, and these

adjustments are directly related to the salary paid to the teacher in the district and the assignment of a teacher to the program rather than any measure of efficiency of program operation or instructional arrangement.

#### Cost of Delivering Education

The fourth element necessary to provide maximum equity and treatment is for the state to provide greater funding to those school districts that, because of the high cost of delivering education, cannot provide equal services. In districts which must spend more to provide equal services, the state should fully supplement the differences. Care should be taken not to provide additional funding to local school districts simply because they choose to spend more for education. Under no circumstances should a differential be allowed for the cost of delivering education until proper research has provided adequate assurances that such high expenditures have not been created by greater district wealth rather than by conditions requiring high costs.

The present Indiana program makes no provisions for this criterion, and data are not presently available which would permit this type of adjustment. The problem is further complicated in Indiana because of the existence of 305 school districts and the difficulties of assigning a cost of delivering education factor to each of those districts.

#### Existing Indiana School Finance Programs

The 1973 Indiana General Assembly made several dramatic changes in the methods of funding local public schools. The primary intent of these changes was to lessen reliance on the local property tax for school funding.

A quotation appears appropriate as a prelude to this section of the report: "One statehouse fiscal expert remarked late in 1972 that the most

crucial aspect of Indiana local school finance policy was not allowing the three people who understood it to fly in the same airplane. That was before the 1973 tax package, and if the structure was complex before 1973, it is doubly so now."<sup>1</sup>

The following treatment of existing state-local school finance arrangements is somewhat general in that all of the minute technicalities are not discussed. Rather, the intent is to explain major elements of the funding mechanism using nontechnical terminology as much as possible.

#### State Support for Current Operations

Basic Grant. Proceeds from the basic grant are to be used for current operating expenses (General Fund) by school corporations. This grant program assures that \$445.00 is available for each pupil in average daily attendance (ADA) in participating school corporations; the combination of state monies and local property tax receipts provides the \$445.00.

The steps used to calculate the basic grant distribution include the following:

1. Multiply \$445.00 by the school corporation's 1972 teacher training and experience index (often called the "tuition factor") to obtain "adjusted per pupil allowance."
2. Compute the local corporation per pupil share by multiplying \$2.15 by each \$100.00 of adjusted assessed valuation and then dividing by average daily attendance.
3. Subtract the per pupil local share from the adjusted per pupil allowance to determine the per pupil state share.
4. Multiply the state share by a state-determined ratio of 1974-75

---

<sup>1</sup>Donald W. Kiefer, The Indiana Business Review (Bloomington, Indiana: Indiana University, Division of Research, School of Business, October 1974), p. 12.



local tuition factor compared to the state average tuition factor to determine the state basic share per pupil in ADA.

5. Multiply the state basic share by average daily attendance.

School corporations are entitled to use the lesser of the 1972-73 or 1974-75 local per pupil share, and also can use the greater of the 1972-73 or 1974-75 average daily attendance figures to determine the total amount of the grant. These measures are designed to assure that local corporations are entitled to as much state support from the Basic Grant in 1974-75 as was the case in 1972-73.

Supplemental Grant. This grant is available to districts with adjusted assessed valuation of less than \$8,214.00 per pupil. Proceeds are to be used for current operation and placed in the General Fund. The supplemental grant assures districts of an additional \$230.00 per pupil if they levied a total General Fund tax rate of \$4.95 in 1973. Proportional reductions are made in the amount of this grant if local tax effort in 1973 resulted in a General Fund rate of less than \$4.95.

Computation of this grant is based upon \$230.00 per pupil, less the proceeds of a tax rate of \$2.80 per one hundred dollars of adjusted assessed valuation per pupil in average daily attendance. Effort is adjusted by determining the extent to which the 1973 General Fund tax rate exceeded \$2.15, divided by \$2.80. If a district had an adjusted assessed valuation of \$6,000.00 per pupil and had taxed itself to the maximum (\$4.95), its entitlement would be \$62.00; if its General Fund rate had been only \$4.50, its entitlement would be \$52.08.

Supplemental Flat Grant. The obvious intent of the 1973 legislation was to hold property tax levies for the General Fund to the amount raised in 1973. Increases in school operating expenditures were to be funded by the state; the supplemental flat grant was to provide these funds.

For the 1975 budget year, each district is scheduled to receive \$77.00 per pupil enrolled on September 13, 1974. The corresponding figure for 1974 was \$38.00 per pupil.

Special Education. Approved programs for handicapped children are partially reimbursed by the state. Fifty percent of salaries of all special education teachers, special education administrators, and psychological services personnel is reimbursable. Seventy percent of the cost of speech, occupational, and physical therapy programs is reimbursable, and 80 percent of homebound instruction costs.

Districts historically have not received the entire amount of their entitlements as determined by the reimbursement schedules; instead, a percentage of the claim has been paid depending upon the adequacy of state appropriations. Detailed information is presented in Table 1-1.

Handicapped pupils are counted to determine corporation entitlements for the basic grant, supplemental grant, and the two flat grants. Therefore, the special education funding programs are designed to help absorb part of the excess costs associated with classes for exceptional children.

Vocational Education. Approved vocational education programs are eligible for state reimbursement. Expenses for instructional salaries, equipment, and travel may be included.

Pupils in vocational classes are counted in the determination of the number of pupils for the basic grant, the supplemental grant, and the supplemental flat grants. Vocational education grants thus are for the purpose of absorbing a portion of the excess costs associated with vocational programs.

Actual state funds for vocational education are quite limited. In 1974 it was estimated that only 7 percent of vocational education costs in

TABLE 1-1  
INDIANA SPECIAL EDUCATION COSTS AND APPROPRIATIONS

Fiscal Year	School Year	Statutory Excess Cost Formula Obligation	State Appropriations	Differences		Percent of Statutory Excess Cost Formula Reimbursed
				Obligations and Appropriations	Between Obligations and Appropriations	
1962	1960-61	\$ 1,776,000	\$ 1,776,000		\$ -0-	100
1963	1961-62	2,129,000	2,125,000		-0-	99
1964	1962-63	2,430,000	2,240,000		190,000	92
1965	1963-64	2,700,000	2,200,000		500,000	81
1966	1964-65	3,000,000	2,600,000		400,000	87
1967	1965-66	5,100,000	3,600,000		1,500,000	71
1968	1966-67	5,800,000	4,200,000		1,600,000	72
1969	1967-68	7,005,000	3,413,000		3,592,000	49
1970	1968-69	7,750,000	3,700,000		4,052,000	48
1971	1969-70	*	3,391,000		*	
1972	1970-71	11,287,000	3,353,000		7,934,000	30
1973	1971-72	12,306,752	9,200,000		3,106,752	75
1974	1972-73	13,023,241	9,091,000		3,932,241	69
1975	1973-74	17,255,822	17,525,000**		- - -	--

Source: Indiana Department of Public Instruction

\*Distribution for 1969-70 school year based on a method other than the formula prescribed by legislation.

\*\*Including fall, 1974 supplement

the secondary schools was funded by the state. Some federal funds are available for these programs and are distributed through the State Department of Public Instruction.

Distressed School Fund. Legislative appropriations have been made to provide additional assistance to corporations showing a need for emergency financial relief. The State School Property Tax Control Board makes the decisions regarding which applicants are eligible and amounts to be granted. Corporations receiving these funds for 1973 and the amounts received are shown in Table 1-2.

Summary of State Support. School corporations are entitled to receive funds from several state grant programs. The following data are included to show key elements of the state programs for two hypothetical school corporations, District A and District B.

	<u>District A</u>	<u>District B</u>
Wealth Per Pupil (AAV/ADA)	\$ 7,000.00	\$10,000.00
Tuition Factor (TF)	1.00	1.00
1-12 Average Daily Attendance (ADA)	3,800	3,800
K-12 Average Daily Attendance (ADA)	4,000	4,000
A Day's Membership (ADM)	4,200	4,200
1973 General Fund Rate	4.95	4.95
Transportation:		
Wealth Factor	1.30	1.00
Sparsity Factor	.90	1.80
Pupils Transported 1-1/2 Miles or More	2,000	2,000

District A Entitlement

1. Basic Grant - \$445.00 less local share of \$150.50 = state share of \$294.50 per pupil in K-12 ADA	= \$ 1,178,000
2. Supplemental Grant - \$230.00 less local share of \$196.00 = \$34.00 per pupil in K-12 ADA	= 136,000
3. Supplemental Flat Grant - \$77.00 X ADM	= 323,400
4. Flat Grant - \$40.00 X 1-12 ADA	= 152,000
5. Transportation - \$20.00 X 1.3 X .9 X 2,000	= 46,800
	Total \$ 1,836,200

TABLE 1-2

DISTRIBUTION FOR 1973 DISTRESSED SCHOOL FUNDS

School Corporation	County	Amount
Baugo Community Schools	Elkhart	\$ 4,658.00
Taylor Community Schools	Howard	314,343.00
Clark-Fleasant Community Schools	Johnson	35,502.00
East Gary City Schools	Lake	258,967.00
Gary Community School Corporation	Lake	1,300,934.00
Griffith Public Schools	Lake	221,695.00
School City of Hammond	Lake	1,300,934.00
School Town of Highland	Lake	157,856.00
Hobart Township Schools	Lake	471,832.00
Lake Ridge Schools	Lake	302,533.00
Michigan City Area Schools	LaPorte	200,000.00
South Madison Community School Corp.	Madison	140,095.00
Penn-Harris-Madison School Corp.	St. Joseph	<u>290,651.00</u>
		\$5,000,000.00

Source: Indiana Department of Public Instruction

District B Entitlement

1. Basic Grant - \$445.00 less local share of \$215.00 = state share of \$230.00 per pupil in K-12 ADA	= \$	920,000
2. Supplemental Grant - \$230.00 less local share of \$2.80 X \$10,000 + \$280.00	=	no grant
3. Supplemental Flat Grant - \$77.00 X ADM	=	323,400
4. Flat Grant - \$40.00 X 1-12 ADA	=	152,000
5. Transportation - \$20.00 X 1.0 X 1.8 X 2,000	=	<u>72,000</u>
	Total	\$ 1,467,000

The entitlements for Districts A and B are for the major elements of state support. In addition, each district might be eligible for grants for summer school, evening school, and vocational and special education programs.

## Considerations for Indiana

The present Indiana program might be characterized as consisting of an underfunded equalized basic state aid program supplemented by (1) a flat grant that provides partial relief for increased local school costs and (2) an equalized supplementary grant for districts of low wealth. An out-growth of the proposed program would be a single computational process that would recognize educational need variations among school districts and also provide a funding formula structure that would not have to be revised at each session of the Indiana General Assembly. Rather than perpetuating the inequities of the present program through a series of supplemental grants and categorical programs, the proposed funding structure would facilitate the development of special education and vocational education programs in all school corporations within the state.

In the design of state support programs, various advocacy groups naturally seek to assure that programs in which they have an interest will receive adequate amounts of state and local funds. Indiana's support for

special education programs has been at a higher level than that for vocational education. One basic reason may be related to mandatory legislation which requires local school districts in the state to provide programs for pupils with various types of physical and psychological handicaps. Considerable progress has been made in serving pupils with need for special programs, but the need still exists for further expansion of special education programs. The number of pupils served in 1973-74, the potential number to be served, and the number not being served are shown in Table 1-3.

In enacting mandatory legislation, the legislature assumes an additional moral obligation to provide adequate funds for support of those programs. In planning programs for all handicapped children, whether as a result of legislation or court decree, two very basic factors must be acknowledged:

1. Special education programs cost more than programs for regular classroom pupils.
2. Many local school districts have a pupil population base too small to provide economical and efficient programs for all handicapped children.

State legislatures have three basic options in designing programs to support special education programs:

1. Payment of the excess cost of the program above the cost for educating a regular child.
2. Funding on a classroom teacher unit basis with a uniform amount being provided for each local school district qualifying for a classroom teacher unit.
3. Funding on a weighted pupil basis with the district receiving through state and local funds a uniform amount per exceptional child with various handicapping conditions.

TABLE 1-3

NUMBER AND PERCENTAGE OF PUPILS PARTICIPATING IN SPECIAL  
EDUCATION PROGRAMS AND NUMBER NEEDING SERVICE

Special Education Program	Number Served 71--72	% of Total Served	Number Served 72--73	% of Total Served	Number Served 73--74	% of Total Served	Number Needing Service
Communication Handicapped	51,314	82	52,970	85	58,500	94	62,000
Hearing Impaired	259	34	271	36	386	51	750
Visually Handicapped	180	12	200	13	212	14	1,500
Neurological Impaired Learning Disabled	587	4	1,158	9	1,508	12	12,000
Emotionally Disturbed	455	2	498	2	1,033	5	18,000
Multiply Handicapped	147	9	290	19	310	20	1,500
Trainable Mentally Retarded	1,736	49	2,326	66	3,102	88	3,500
Educable Mentally Retarded	14,978	51	15,574	53	17,013	58	29,000
Physically Handicapped	499	24	476	23	425	21	2,000
Severely-Profoundly Mentally Retarded					326		
TOTALS	70,155		73,765		82,815		130,250

Source: Special Education Division, Indiana Department of Public Instruction



State statutes and court decisions have expanded the concept of the state having responsibility to provide educational opportunities for all children to encompass the full range of programs for exceptional children. Granted, the lack of well-established programs has resulted in greater attention being given to that portion of the total school program; however, the basic question is whether the state has a greater responsibility to fund the program for the special education child than for the regular child. The same basic argument can also be extended to kindergarten and vocational education. The advocacy group for special education, the Council for Exceptional Children, has recommended the following:

The costs of educating a handicapped child beyond that of educating a non-handicapped child should be assumed by state government. However, the child's district of residence should be required to assume an expenditure for the child equal to that expended for a non-handicapped child, regardless of where the child receives an education.<sup>2</sup>

The recommendation of the Council gathers support when one considers that variations among districts can be found in the prevalence rates for the handicapped and that parents of a handicapped child often migrate to locations where their child may receive the necessary education and services.

Various alternatives are available in the design of state school support programs to assure that adequate funds are provided for students in exceptional education programs. The payment of the excess cost or the payment of a portion of a teacher's salary associated with the program may appear to have some merit, but it should be recognized that the residual not reimbursed by the state must be borne by the local taxpayers. Quite often this results in extensive expansion of programs in districts with

---

<sup>2</sup>Frederick Weintraub et al., State Law and Education of Handicapped Children: Issues and Recommendations (Arlington, Virginia: Council for Exceptional Children, 1971), p. 64.

adequate fiscal resources, but districts with limited fiscal resources often do not have the necessary funds to support the residual not funded by the state. The comprehensive funding approach proposed in this study assures that each school corporation in the state will have sufficient funds to support the program at the standard cost level or the amount recognized in the state school support program.

Indiana's assumption of responsibility for accelerating the development of vocational education programs in local school corporations has been somewhat limited. The current level of state funds is approximately \$2 million. Statutes enacted during the 1974 session did provide a structure through which funds could be allocated to vocational education programs; however, the program was not funded. The same amount of dollars per pupil was to be provided for equal amounts of time spent in each vocational education program irrespective of the necessary variations in the level of expenditures required to support the program. Rather than allocating funds on the basis of the gross number of pupils participating in vocational education programs, a more logical approach would be to recognize the variations in costs associated with different programs and allocate funds on that basis. The proposed funding mechanism provides for varying levels of funds for different programs. The indexes have been developed as a result of comprehensive research in a selected national sample of school districts as well as extensive and replicated studies in individual states. Comprehensive studies of the number of secondary pupils needing vocational programs, but not being served, were not available. However, data in Table 1-4 from a national study indicated that only about 50 percent of the potential vocational education pupils were being served.

TABLE 1-4

## NUMBER OF VOCATIONAL PUPILS SERVED AND PROJECTED NEED

Program	1973 Enrollment <sup>a</sup>	1973 FTE Enrollment <sup>b</sup>	1973 Highest Need <sup>a</sup>	1973 FTE Highest Need <sup>b</sup>	Percent Served
Agriculture	16,100	4,825	31,800	9,549	51
Distributive Education	5,400	2,434	11,000	4,934	49
Health	875	350	1,700	681	51
Home Economics	56,000	11,200	111,000	22,177	51
Office Occupations	12,700	5,077	25,100	10,060	50
Trades and Industries	11,400	4,011	22,700	7,955	50
TOTAL	102,500	27,897	203,300	55,256	50

Source: James Richard Stultz, The Incidence of Educational Needs and the Cost of Meeting Those Needs in the United States in 1980 (Gainesville, Florida: Institute for Educational Finance, 1974), p. 121.

<sup>a</sup>Data were computed from basic information secured from USOE Form 3138 on file in the United States Office of Education.

<sup>b</sup>Assumptions developed from unpublished data and the experience of the staff of the Institute for Educational Finance, Gainesville, Florida, 1974.

In the previous paragraphs considerable attention has been devoted to funding alternatives for special education and vocational education programs; this emphasis should not be construed as suggesting that the state has higher levels of responsibility to these programs than to kindergarten, regular, or compensatory programs. The true responsibility of the state is to devise and assure funding for an allocation system that will provide an adequate level of funds to support programs for all pupils, whether they be seeking vocational, college preparatory, or general education programs.

#### Measures of Educational Need

The varying educational needs of children place diverse educational cost burdens on local school districts. There is general public acceptance that physiological and psychological conditions and occupational goals dictate that varying types of educational programs be provided for different children. Various research studies have also revealed that different amounts of funds are required to provide differing programs, with some having costs which are considerably higher than others. Studies in several states have indicated that the educational needs of children can be assessed, programs can be identified, and cost differentials or pupil weightings can be applied to the various programs. This procedure has resulted in the establishment of minimum cost levels for a state upon which all funds for programs may be computed. In the computational process expenditures for instructional salaries and other current expense items can be identified and included in the composite cost of the educational program. Normally, transportation, capital outlay, and debt service expenditures have been excluded from the computational process.

By calculating a district's entitlement on the basis of weighted participating pupils, the amount of funds for which a district is eligible is based on an allocation for each pupil with an "add-on" weight being provided for the pupil's participation in a program other than the regular program. Double counting of pupils is eliminated, and the allocation is based on a standard cost factor associated with the programs in which the child is participating. The benefits of the weighted participating pupil approach can be summarized as follows:

1. Local school districts are encouraged to explore alternative instructional methods based on educational needs because greater flexibility is provided in program operation when funding is based on the pupil to be educated rather than on numbers of teachers, numbers of supervisors, or a standardized self-contained classroom unit.
2. A uniform and comprehensive system of funding is established for all local school districts within a given state. Variations in allocation are dependent only on the differences in educational need among children and the differences in wealth among local districts, rather than on administrative or organizational arrangements.
3. The cost differential method of weighting pupils increases the rationality and objectivity of the distribution system because allocation is based on actual cost analysis of educational programs rather than on politics, geography, or other extraneous considerations.
4. A balanced program is created whereby the entire program is interactive with each component of the unit cost of the basic

program; therefore, a definitive relationship exists among all elements of the educational finance program.

5. Adoption of this system facilitates evaluation by establishing the basic framework through which programmatic budgeting can be conducted. Costs of programs are easily identified when the allocation procedure creates a full cycle of programmatic funding.
6. Funds are allocated on the basis of the number of pupils actually served in a program, rather than on a projection of the number to be served as used when funds are allocated on an instructional unit basis, or on the basis of a percentage of the salary paid to a teacher in each local school district as used presently for funding special education programs in Indiana.

#### Cost Differentials

Much of the recent interest in the weighted pupil approach to measuring educational need in state school support allocation formulas can be traced to the research conducted by the National Educational Finance Project. In Phase I of the project, efforts were made to select a national sample of representative "best practice" school districts, to identify educational program expenditures in those districts, and to develop indexes or cost differentials related to each educational program. Sample districts for the studies were drawn from several states and included a wide variety of types of school districts. In view of the wide differences in the types of school districts included in the sample and the fact that they were in several very different states, strong recommendations were made that the process be replicated in individual states when a state was interested in incorporating the cost differential approach into its allocation process for determining the educational need in various districts within a state.

Following the report on the national study, the staff of the National Educational Finance Project participated in cost differential studies in six states.<sup>3</sup> Findings from these studies have been analyzed and consolidated into a set of reasonable ranges for establishing full-time equivalent pupil weights for various educational programs.

The upper and lower limits for the various programs reflect the extremes found in the various research studies; data for programs are presented in Table 1-5. The one area of exception or possible question in the data is "speech handicapped;" the reasonable range weights may reflect expenditures on a participating pupil or caseload basis rather than on a full-time equivalent pupil. If this assumption is correct, the range of the weight for speech handicapped should be from 6.00 to 10.00. The same problem is related to the weight for the homebound or hospitalized child; in this program the range should possibly be from 10.00 to 15.00. In both programs the data problems are related to the concept of full-time equivalent pupils which stipulates that a pupil's time will be counted in the program only when he was receiving actual instruction. The cost differential method of allocating funds to local school districts has been enacted into legislation in Florida, Kentucky, New Mexico, Rhode Island, and Utah. Research data from these states, plus the data from studies in other states,

---

<sup>3</sup>Gerald F. Boardman, K. Forbis Jordan, and Kern Alexander, NEFP Decision Process: A Computer Simulation (Gainesville, Florida: National Educational Finance Project, 1971); Financing the Public Schools of Florida (Gainesville, Florida: National Educational Finance Project, 1973); Financing the Public Schools of Kentucky (Gainesville, Florida: National Educational Finance Project, 1973); Financing the Public Schools of Delaware (Gainesville, Florida: National Educational Finance Project, 1973); Financing the Public Schools of South Dakota (Gainesville, Florida: National Educational Finance Project, 1973); Tish Newman Busselle, The Texas Weighted Pupil Study (Austin, Texas: Texas Education Agency, 1973); and Mississippi Public School Finance (Jackson, Mississippi: The Governor's School Finance Study Group, 1973).

TABLE 1-5

NATIONAL EDUCATIONAL FINANCE PROJECT REASONABLE RANGE COST  
DIFFERENTIAL SCALE FOR ESTABLISHING FULL-TIME EQUIVALENT  
PUPIL WEIGHTS FOR VARIOUS EDUCATIONAL PROGRAMS

Educational Programs (1)	Reasonable Range (2)
Kindergarten	1.05 - 1.30
Grades 1-2	1.00 - 1.30
Grades 3-8	1.00
Grades 9-12	1.10 - 1.50
<b>Exceptional Education</b>	
Educable Mentally Retarded	1.50 - 2.50
Trainable Mentally Handicapped	1.60 - 3.00
Physically Handicapped	1.50 - 4.00
Learning Disabilities	1.50 - 2.50
Emotionally Disturbed	1.60 - 3.70
Multiple Handicapped	1.65 - 2.29 <sup>a</sup>
Homebound	2.40 - 2.60
Speech Handicapped	1.18 - 1.62 <sup>a</sup>
Mentally Handicapped	1.49 - 2.33 <sup>a</sup>
<b>Compensatory Education</b>	
Remedial Reading (Grades 1-6)	1.60 - 2.40
<b>Vocational-Technical Education</b>	
Business Education	1.40 - 1.80
Distributive Education	1.40 - 1.50
Trades and Industries	1.50 - 2.90
Health Occupations	1.40 - 2.70
Agriculture	1.60 - 2.60
Home Economics	1.40 - 1.70

Source: Financing the Public Schools of South Dakota (Gainesville, Florida: National Educational Finance Project, 1973), p. vii.

<sup>a</sup>Reasonable ranges taken from Financing the Public Schools of Kentucky (Gainesville, Florida: National Educational Finance Project, 1973), p. 6.



will provide additional insights into the appropriate level of weights for specific programs.

Weights are normally developed from current operating expenditures per pupil, including the fiscal accounting categories of administration, instruction, operation and maintenance of school facilities, fixed charges, and other school services. Expenditures for capital outlay, transportation, food service, and debt service are excluded from the analysis.

In 1974 the Institute for Educational Finance at the University of Florida conducted a study of cost differentials for the Florida Department of Education. The purpose of this cost analysis in twenty-four school districts was to provide data to be used in examining the weights which had been incorporated into the Florida Educational Finance Program enacted in 1973. The aggregated cost differentials are shown in Table 1-6.

Only one study has been conducted using the participating pupil instead of full-time equivalent pupils. Average weights were computed by the Texas Education Agency staff, with the assistance of the National Educational Finance Project; these data are shown in Table 1-7. The study was based on actual program costs per participating pupil in a sample of twenty-eight "good practice" Texas school districts. The cost indexes were based on 1970-71 current expenditures, excluding expenditures for capital outlay, debt service, transportation, and food service.<sup>4</sup>

In addition to the studies conducted by the National Educational Finance Project, several studies have been conducted on a smaller scale in research efforts at various universities. One particular study was conducted at Ball State University and was based on data secured from a random sample of eighteen Indiana school districts. Cost differential indexes were

---

<sup>4</sup>Busselle, op. cit.

TABLE 1-6

FLORIDA PER PUPIL WEIGHTS FOR 24 SAMPLE  
DISTRICTS COMBINED FOR SCHOOL YEAR 1972-73

Educational Program	Aggregated Cost Differential Index for 24 Sample Florida Districts
<b>Basic Programs</b>	
Kindergarten-Grade 3	1.04
Grades 4-10	1.00
Grades 11-12	1.20
<b>Special Programs, Exceptional Students<sup>a</sup></b>	
Educable Mentally Retarded	1.82
Trainable Mentally Retarded	2.12
Physically Handicapped	2.18
Physical and Occupational Therapy	5.58
Speech Therapy I	3.72
Deaf	2.33
Visually Handicapped I	14.15
Visually Handicapped	2.59
Emotionally Disturbed I	4.10
Emotionally Disturbed	2.34
Socially Maladjusted	1.92
Special Learning Disability I	4.48
Special Learning Disability	2.13
Gifted I	1.33
Hospital and Homebound I	7.20
<b>Special Vocational-Technical Programs<sup>b</sup></b>	
Trades and Industries	2.00
Agriculture	1.93
Vocational Office Education	1.85
Home Economics (All Categories)	1.67
Distributive Education	1.84
Health Occupations	1.79
<b>Special Adult and General Education Programs</b>	
Adult Basic and High School	1.14
Community Service	1.07

Source: Cost Factors of Educational Programs in Florida (Gainesville, Florida: Institute for Educational Finance, 1974), p. 54.

<sup>a</sup>Special education programs for exceptional students marked with an I (one) represent part-time programs averaging seven hours in a 25 hour school week.

<sup>b</sup>Special vocational-technical program cost indexes represent the average of the aggregated cost indexes for each vocational-technical program category.

TABLE 1-7

TEXAS PARTICIPATING PUPIL WEIGHTS FOR  
VARIOUS INSTRUCTIONAL PROGRAMS

Programs (1)	Participating Pupil Cost Index			Add-On (3)
	(2)			
Early Childhood Special Education		1.26		.26
Kindergarten		1.05		.05
Elementary		1.00		--
Middle School		1.12		.12
High School		1.28		.28
Special Programs	Elementary School	Middle School	High School	
Speech Handicapped	1.35	1.52	1.57	.57
All Other Handicapped	2.21	2.30	2.71	1.71
Low Income	1.37	1.38	1.51	.51
Non-English Speaking	1.77	1.67	1.67	.67
Migrant	1.47	1.51	1.81	.81
Agriculture		1.37	1.56	.56
Homemaking		1.21	1.38	.38
Trades and Industry		1.29	1.47	.47
Office, D.E. and Health		1.24	1.42	.42
Cooperative		1.23	1.41	.41
Handicapped Vocational		2.31	2.64	1.64
Coordinated Vocational- Academic Education		1.59	1.82	.82

Source: Column 2--Tish Newman Busselle, The Texas Weighted Pupil Study (Austin, Texas: Office of Urban Education, Texas Education Agency, 1973), p. 32. Column 3--Computations for the purposes of this study.

computed from an analysis of the current operating costs per full-time equivalent pupil in average daily membership for the school year 1971-72 using the basic elementary program in grades one through six as the index of 1.000. Findings of this study are shown in Table 1-8.

TABLE 1-8

INDEXES OF MEAN NET CURRENT OPERATING EXPENDITURES PER FTE  
PUPIL IN ADM BY SELECTED PROGRAM CATEGORY FOR A RANDOM  
SAMPLE OF INDIANA SCHOOL DISTRICTS

Educational Programs (1)	Cost Index (2)
Prekindergarten and Kindergarten	1.271
Elementary-Grades 1-6	1.000
Secondary-Grades 7-12	1.095
Mentally Handicapped	2.559
Physically Handicapped	2.821
Compensatory Education	1.633
Vocational Education	1.256

Source: Donald E. Embry, Program Cost Differentials for State Financing of Indiana Public Schools (Ed.D. dissertation, Ball State University, 1973), p. 81.

Under the auspices of the Governor's Office for Educational Research and Planning and the Texas Education Agency, a cost differential study was conducted in Texas in 1974.<sup>5</sup> The sample consisted of forty-one school districts. A reputational selection process was used to assure that the districts had programs which were representative of good educational practices in the state and also were sufficiently comprehensive to provide a balanced funding pattern for all educational programs being provided in the local district. Summary data from this study are presented in Table 1-9.

<sup>5</sup>Lynn Moak, Educational Program Cost Differentials in Texas (Austin, Texas: Texas Education Agency, November 1974).

TABLE 1-9

TEXAS EDUCATION AGENCY PROGRAM COST DIFFERENTIALS STUDY FOR SELECTED SCHOOL DISTRICTS, 1972-73  
CALCULATION OF EDUCATIONAL PROGRAM COST INDEXES FOR ALL SAMPLE DISTRICTS

PROGRAM	WEIGHTED MEAN METHOD		UNWEIGHTED MEAN METHOD	
	COST INDEX (ELEM=1.00)		DISTRICT COST INDEX (ELEM=1.00)	STRATA COST INDEX (ELEM=1.00)
REGULAR PROGRAM				
Kindergarten	1.04		1.29	1.15
Elementary	1.00		1.00	1.00
Junior High	1.03		1.04	1.05
Senior High	1.12		1.15	1.16
VOCATIONAL EDUCATION				
Agriculture	2.50		2.63	2.46
Distributive	1.21		1.25	1.13
Health	1.19		1.37	1.70
Homemaking-Useful	1.48		1.83	1.68
Homemaking-Gainful	1.32		1.29	1.21
Office	1.76		1.85	1.76
Industrial	1.97		1.98	1.95
Occupational Orientation	2.53		1.89	2.47
SPECIAL EDUCATION				
Visually Handicapped	4.38		4.59	4.31
Orthopedically Handicapped	2.39		4.91	2.37
Minimally Brain Injured	2.94		3.36	2.86
Auditorially Handicapped	3.48		3.60	3.87
Educable Mentally Retarded	2.83		3.52	3.12
Trainable Mentally Retarded	2.22		2.66	2.62
Speech Handicapped	5.97		6.25	5.41
Language & Learning Disability	2.76		4.65	3.66
Pregnant Students	1.29		2.10	1.86
Emotionally Disturbed	2.61		3.81	3.00
TOTAL REGULAR	1.03		1.04	1.05
TOTAL VOCATIONAL EDUCATION	1.63		1.79	1.71
TOTAL SPECIAL EDUCATION	2.81		3.23	3.19
GRAND TOTAL	1.11		1.14	1.14

In an effort to avoid problems associated with labeling pupils, to facilitate program revisions and modifications, and to increase flexibility in local school districts, some attention has recently been devoted to using a delivery system approach instead of a program method in designing a weighted pupil allocation system. The Massachusetts State Board of Education has proposed a program which includes the following categories with full-time equivalent pupil weights as indicated.

TABLE 1-10

FTE WEIGHTS IN RECOMMENDATIONS OF MASSACHUSETTS  
STATE BOARD OF EDUCATION

Program	Weight
Regular Day Program	1.00
Bilingual	1.40
Regular Education Program with Modifications (25 to 60 percent in special classes)	2.50
Substantially Separate	3.50
Full-time Day School (Exceptional Education)	5.00
Residential Program	6.00
Specific Occupational Training	2.00
Career Development	1.40
Career Awareness	1.10

This approach represents a significant departure in programmatic arrangement for funding purposes. State education agency approval would still be required for offerings fitting into the various programs, but

the structure is much more open because of the absence of traditional program titles.

The similarity in the research findings among the various states suggests that sufficient research has been conducted to permit states to enact a cost differential allocation process without engaging in extended and costly research. The basic program is more related to the willingness of the legislature to provide a process through which periodic adjustments can be made in the allocation indexes to facilitate the improvement of educational programs and to prevent the weights from becoming so institutionalized that they serve as a barrier to educational change in the same manner as the classroom unit approach to allocation has in some instances.

#### Measures of Fiscal Capacity

One of the most illusive problems in designing state school support programs has been the determination of an equitable measure of local fiscal capacity. The term "fiscal capacity" refers to a quantitative measure intended to reflect the resources which a taxpaying jurisdiction can tax to raise revenue for public purposes.<sup>6</sup> Principal sources of public wealth subject to taxation have been property, income, and sales.<sup>7</sup> If a level of government has the power to tax all of these sources, experts have been in general agreement that the sources can then be used in developing the indicator of wealth, or measure of fiscal capacity, for that level of government. Since real property has been the primary tax base available to

---

<sup>6</sup>R. L. Johns, S. K. Alexander, and D. H. Stollar, Status and Impact of School Finance Programs, vol. 4 (Gainesville, Florida: National Educational Finance Project, 1971), p. 122.

<sup>7</sup>Richard A. Rossmiller, James A. Hale, and Lloyd E. Frohreich, Fiscal Capacity and Educational Finance, Special Study No. 10 (Gainesville, Florida: National Educational Finance Project, 1970).

local school districts, most state support programs have used equalized property value per pupil in average daily attendance (ADA) or average daily membership (ADM) as the common measure of wealth among local school districts.<sup>8</sup>

No single measure is wholly adequate for describing the ability of a community to support education.<sup>9</sup> Even though the district may only be permitted to tax property, actual payments for that tax must be made from income. As greater attention has been devoted to municipal overburden and other financing problems in urban areas, some consideration also has been given to utilizing the total municipal tax rate as an adjustment in a measure of local fiscal capacity. The net effect of including this factor has been a reduction in the relative wealth position of urban school districts when compared to all districts in a state. Cities usually have had a higher total tax rate for all governmental services than rural and suburban districts throughout a state.<sup>10</sup>

#### Attributes of a Measure

One of the attributes of a measure of fiscal capacity for a school corporation is that the measure should be predictive of the corporation's ability to support education; the measure should reflect the degree to which

---

<sup>8</sup>Clyde H. Reeves, 1968 School Finance Law Handbook (Evanston, Illinois: National School Boards Association, 1968).

<sup>9</sup>R. L. Johns, S. K. Alexander, and K. F. Jordan, eds., Financing Education, Fiscal and Legal Alternatives (Columbus, Ohio: Charles E. Merrill Publishing Company, 1972).

<sup>10</sup>Leroy J. Peterson et al., Economic Impact of State Support Models on Education (Madison, Wisconsin: University of Wisconsin, School of Finance, 1963).



the community can supply the funds which are required to support public services.<sup>11</sup> A high incidence of property wealth in a taxing jurisdiction does not necessarily indicate that the school corporation also has available resources from which to pay the levy.

In view of the current freeze on local property tax levies, no consideration was given to the development of alternative measures of local fiscal capacity. The experience of the consultants in other states indicates that the inclusion of an income factor in calculating a local corporation's fiscal capacity would inevitably lead to a reduction in required local effort in some corporations and an increase in others. As a result, some local school corporations would be confronted with a net loss in available revenues through the inclusion of income in the determination of the fiscal capacity of local school corporations.

The capacity measure should reflect the relationships between revenue sources and the characteristics of the population. A common pattern has been to determine the local corporation's relative position by dividing that district's wealth by the ADA, ADM, or a similar measure. Some support has been expressed for using total population or school age population as the divisor; however, each choice has certain public policy implications. Careful consideration should be given to the impact of various choices on individual districts and the resultant equity implications. Any capacity measure should be based on some index of population so that the measure may be utilized and also be comparable among local school corporations within a state.

---

<sup>11</sup>Paul R. Mort and Walter C. Reusser, Public School Finance: Its Background, Structure and Operation (New York: McGraw-Hill, 1951).

### Measurement Units for Fiscal Capacity

An additional policy issue is the determination of the units by which the wealth of a school corporation will be measured. One option is for the corporation's total wealth to be compared to the state's total wealth; an additional choice is to identify a factor which reflects some measure of need. A different result may be achieved depending on whether total wealth is compared to wealth per ADM, wealth per ADA, or wealth per capita. A school corporation may appear to be affluent if no wealth divisor is employed or if relative wealth is determined by dividing by ADA; however, the same school corporation may become, in relation to other school corporations, much poorer if ADM, total population, or some weighted pupil standard is used as a divisor.

Among the alternative units of measure which may be used to assess the educational needs of a school corporation are the following: ADA, ADM, population, proportion of total wealth, school-age child, school attending child, weighted ADA (WADA), and weighted participating pupil (WPP).

Average Daily Attendance. Average daily attendance has been the typical measure used as the divisor in many state support programs to calculate a school district's relative wealth. The aggregate number of days in attendance for a given period of time is divided by the number of days in the period, and the result is the ADA for the school district. The method rewards the district which has the highest percentage of attendance and encourages districts to take positive action to assure that absenteeism is kept to a minimum. As an end result, the state school support program is used to enforce compulsory attendance laws.

Even though this measure may appear to have some merits in that the district is rewarded for having pupils in attendance, the measure may

actually have little relationship to the ability of the district to support education. If significant portions of the district's school age population are attending nonpublic schools, the measure may not reflect the district's fiscal capacity. If large numbers of the students are culturally deprived and their parents do not encourage them to attend schools, the measure may not be indicative of the district's population to be served. Also, if the age distribution of the total population departs from the norm for the state, the measure may be deficient.

Average Daily Membership. This measure is very similar to ADA except that the aggregate days membership is used as the divisor rather than the aggregate days of attendance. The problems of using the measure as a vehicle to enforce compulsory school attendance and to cope with low attendance of culturally deprived children have been removed. As with ADA, no recognition is given to districts with a higher than state average percentage of population in nonschool-attending age categories or those with a higher than state average percentage of pupils attending nonpublic schools.

Population. A third alternative is to use total population as the divisor. This option provides for recognition of demand for all governmental services in the calculation of a local school district's fiscal capacity. The incidence of pupils of school age or attending school is not recognized. Support for this alternative may be found among those who contend that the funding of school support programs should not be considered independent of the total demands for governmental services. Others might contend that the purpose of the school support program is to provide funds for education; therefore, the measure should be oriented toward a unit of need which is related to the provision of educational services. This approach has

some rather profound effects, depending upon the differing relationships between the number of students and the total population among school districts.

An additional problem with this measure is that the only source of reliable data will be the decennial census, and even that information often is not reported in a pattern which conforms to local school district boundaries. This is especially pertinent in Indiana, for school corporation boundaries are not uniformly coterminous with those of other governmental units. Steps are being taken to resolve the latter problem, but the data are not presently available on an annual basis.

Proportion of Total Wealth. A limited number of states compute a local school district's fiscal capacity on the basis of the district's proportional share of the total wealth of the state. A total local share is determined for the state and each local district's share of the total is that district's percentage of the total wealth of the state. In contrast to the previous alternatives, this measure does not recognize either the number of pupils to be educated or the total population requiring governmental services. The measure's merits are in its simplicity; it is not dependent upon local district reports nor on census information which may be outdated.

School-Age Child. A technique for compensating those school districts with higher than state average percentages of nonpublic school attendance is to use the number of school-age children in the district as the divisor in calculating each local district's wealth. The most obvious problems with this measure are that it fails to provide any incentive to encourage the school district to serve its school-age population, that it does not recognize the total population requiring governmental services, and that the data must be obtained from either the decennial census or a locally-

conducted school census. For these reasons, little support can be found for this alternative.

School-Attending Child. If the public policy is to recognize both public and nonpublic school attending pupils in calculating a local district's relative wealth, the total number of school-attending children may be used as the divisor. Most of the negative factors associated with the school-age child method are alleviated through this alternative. Its chief handicaps are that reports must be secured from nonpublic schools and that the state often does not have the manpower to assure that the reports are accurate. Nonpublic school officials may not be supportive, for they do not receive any direct reward for filing and certifying the information.

Weighted Average Daily Attendance. The only difference between using WADA and ADA as the divisor is that the incidence of pupils requiring high cost programs is recognized in the calculation. Under this alternative, educational needs of students become a factor in the calculation of a district's fiscal capacity. Funding weights for programs are multiplied by the ADA of the pupils in the program to obtain the WADA for each local school district. The demand for other governmental services is not recognized, nor is the number of pupils attending nonpublic schools. All of the criticisms associated with ADA also apply to this alternative.

Weighted Participating Pupils. The use of WPP as the divisor permits the recognition of the educational need factor and the number of pupils in average daily membership. The calculation process is similar to WADA except that the number of weighted participating pupils is used as a multiplier. WPP is subject to the criticisms and merits of ADA, but does represent an additional refinement. Funding weights for programs are multiplied by the

ADM of pupils participating in the program. The number of units is an indicator of the number of pupils served by the program. The addition of the pupil weights provides for recognition of the variations in cost associated with each program. If the state seeks to secure maximum recognition of the factors associated with educational programs in the schools, this alternative has considerable merit over several of the other options.

Summary. The previous discussion illustrates that no single unit of measure is obviously preferable to all others. Rather than being an objective decision, choices must be made in terms of the public policy position prevalent in a state. If the unit measure of fiscal capacity is to be neutral of educational need, or if simplicity is the desired goal, the best measure will be proportion of total wealth. If maximum recognition is to be given to the incidence of educational need, WPP will be preferred. If maximum recognition is to be given to the number of pupils attending nonpublic schools, the choice will be school-attending child. If the desire is to recognize the demand for all governmental services, population may well be the best unit of measure. If the intent is to use the unit measure of fiscal capacity to encourage compulsory school attendance, ADA or WADA will be selected.

Irrespective of the option which may be selected, consideration should be given to the simplicity of procedures required to gather the data and the predicted accuracy of the information. If multiple uses cannot be made of the data or if they are not easily available, an overly cumbersome system may require excessive paper work in local school districts and extensive checking from the state education agency. Often, both agencies will have limited resources and could profit more by devoting their efforts to other endeavors.

In determining an appropriate unit measure of local district fiscal capacity, attention must be given to the necessity for the measure to serve as a technique for recognizing differences in educational need among school districts. For this reason, WPP has distinct advantages. Further, the use of this measure in determining local fiscal capacity and the level of educational need reduces the possibilities of inequities in the calculation process. The measure is oriented toward the pupil to be served and the cost of the program which should be provided for him in view of his physical or psychological condition and occupational aspirations.

An analysis was made of selected measurement units of fiscal capacity in terms of their applicability to Indiana. Pearson correlation coefficients were computed to determine the relationships between measurement units of wealth computed by dividing adjusted assessed valuation in each school corporation by a series of divisors. The results are shown in Table 1-11.

No correlation was less than .8295, the figure obtained when the product of adjusted assessed valuation divided by weighted participating pupils was compared to adjusted assessed valuation divided by the total population on a district-by-district basis. Of the ten correlations that were computed, four were above .99. The lowest correlations were found when one of the variables was a nonschool related measure, e.g., population in the 5-17 age group and total population. These findings suggest that significant public policy implications might result if Indiana shifted its allocation system to a measure unrelated to the pupils being served in local school corporations.

In recognition of the property tax levy freeze and the effect that a change in the wealth divisor would have on the tax revenues available to local

TABLE 1-11

PEARSON CORRELATION COEFFICIENTS FOR SELECTED VARIABLES  
RELATED TO MEASURES OF FISCAL CAPACITY

	AAV/5-17	AAV/ADM	AAV/ADA	AAV/WPP
AAV/5-17 <sup>a</sup>				
AAV/ADM <sup>b</sup>	.8767			
AAV/ADA <sup>c</sup>	.8747	.9994		
AAV/WPP <sup>d</sup>	.8676	.9962	.9953	
AAV/POPE <sup>e</sup>	.9636	.8402	.8390	.8295

<sup>a</sup>Adjusted assessed valuation divided by population, ages 5-17.

<sup>b</sup>Adjusted assessed valuation divided by number of pupils in "a day's membership."

<sup>c</sup>Adjusted assessed valuation divided by average daily attendance.

<sup>d</sup>Adjusted assessed valuation divided by weighted participating pupils.

<sup>e</sup>Adjusted assessed valuation divided by total population.



school corporations, no consideration was given to the use of alternative measures. By retaining the required local effort approach, the simplicity of the present system can be capitalized upon and further simplified by eliminating the mechanical process of dividing by the number of pupils and subsequently multiplying to ascertain the amount of funds to come from state sources.

#### Cost of Delivering Education

In the development of traditional school aid programs, little attention has been given to the identification of cost variations among school districts for providing the same educational services. The variations in expenditures per pupil between rich and poor school, or high and low aspiration, districts have usually been of such magnitude as to mask the smaller differences which exist due to educational cost variations. It is not unusual, even today, for fiscal inequalities to create such wide disparities in expenditures that first and foremost consideration must be devoted to equalizing access to revenues, or to assuring fiscal equalization. In terms of equalization priorities, fiscal equalization should be realized, educational needs should be met through uniform programs and services, and effort variations should be diminished; then, the cost of delivering educational services should be used as a correction factor to assure more fully equalized educational opportunity. The National Urban Coalition has observed that, "wealth, need, and effort being equal, high cost districts should receive more aid than low cost districts."<sup>12</sup> The need for indexes of educational cost in state aid formulas was recognized by the President's

---

<sup>12</sup>John J. Callahan, William K. Wilken, and M. Tracy Sillerman, Urban Schools and School Finance Reform: Promise and Reality (Washington, D.C.: The National Urban Coalition, 1973), p. 18.

Commission on School Finance, "distribution of educational resources equally requires that the value of the resources at the receiving end be equal."<sup>13</sup>

Recently the State of Florida, in reforming its state school finance program, incorporated a "cost of living" factor providing for a cost index ranging from .90 for low cost districts to 1.10 for high cost districts.<sup>14</sup> This index was developed from a price survey of consumer goods and services in twelve selected Florida counties. Weightings for the price list were established from data routinely utilized by the Bureau of Labor Statistics (BLS). Data from the twelve sample counties were used to establish a regression plane estimating the price level of the remaining fifty-five counties in Florida.<sup>15</sup> The resulting price level estimates for each county were then used as a multiplier in the Florida Educational Finance Act to determine each local school district's final allocation.

The Florida effort has certainly been a significant step forward in establishing the rationale for incorporation of a "cost of living" factor; however, the effort has serious shortcomings. The result of the act has been to allocate more funds to counties with high family income than to counties with low family income.<sup>16</sup> To this extent the index has been dis-equalizing and has made it more difficult for low-income counties to compete on an equal basis for instructional personnel. Further, the Florida studies

---

<sup>13</sup>Schools, People, and Money, The Need for Educational Reform, Final Report (The President's Commission on School Finance, 1972), p. 35.

<sup>14</sup>James C. Simmons, Florida Cost of Living Research Study: Florida Counties Price Level Index (State of Florida, June 1973).

<sup>15</sup>R. L. Johns, "The Cost of Delivering Equivalent Educational Services" (Paper prepared for the National Educational Finance Project, Gainesville, Florida, 1973), p. 3.

<sup>16</sup>Ibid.

on which the indexes were based made no attempt to establish the actual differences among school districts in school personnel cost of living for the same standard of living.<sup>17</sup> Several major unanswered questions remain before the cost of living differential concept should be uniformly incorporated into state aid programs.

Various studies and analyses of the Florida effort have testified to the difficulty of identifying a reliable measure for the cost of delivering education. While equal educational opportunity cannot be fully achieved until the cost dilemma has been resolved, further damage can be done to an already inequitable system if cost indexes are established which tend to reward wealthy districts because they already are in a more favored position. Careful attention must be given to identifying costs for the same standard of living. Moreover, the same standard of educational opportunity is governed to a great extent by teacher supply and demand. A teacher's selection of a certain school district may be related to a number of variables, each of which represents a cost function. Cost of living alone is simply inadequate as a measure of the cost of delivering education. When a combination of such factors exists such as (a) difficulty of assignment (combat or battle pay), (b) district location (boredom pay), and (c) price differentials (cost of living), all are significant contributors.<sup>18</sup> There is general agreement that provisions should be made in the state school finance plan for variations among districts in the cost of living for the same standard of living. However, in the development of educational funding

---

<sup>17</sup>Ibid.

<sup>18</sup>James N. Fox, "Cost of Living Adjustments in School Finance: Righteous Intent, Wrong Technique" (Unpublished paper, 1974), pp. 3-4. See also Harvey E. Brazier, Adjusting for Differences Among School Districts in Costs of Educational Output, A Feasibility Study (Washington, D.C.: U.S. Office of Education, 1974).

programs, cost variations should reflect only true and valid differentials and be unrelated to either the personal income per capita or property wealth of the school district. The state formula should recognize only those factors which create inequality of educational services because of variations in the cost of delivering education.

The appropriateness of incorporating a cost of living differential in the state aid program for Indiana is somewhat questionable. Basic data are not currently available which would identify those districts which should receive additional funds because of the high cost of delivering equivalent educational services and programs. Development of these data would require comprehensive study and a considerable investment of public funds. The annual legislative appropriation in Florida for the conduct of these studies is in excess of \$300,000, and Florida only has sixty-seven county-based school districts.

#### Indiana Local School Revenue Sources

Historically, Indiana local school corporations have received a major portion of their operating revenues from local property tax sources. The degree of reliance has been related to both the wealth per pupil in the district and the aspiration level of the community. State funds for the basic grant program have been allocated through an equalization formula which has distributed more funds to districts with less wealth per pupil than to districts with higher levels of wealth. This equalization concept has been accepted in Indiana for over two decades. An additional established dimension of the Indiana school support program has been the permissible local property tax; maximum tax rates have been adjusted from time to time, but the principle of local leeway was well established until the enactment of the 1973 tax package. Local leeway funds remain an essential part of the school support

program, but local school corporations are restricted in the amount of funds which they may receive from local property tax sources for current operation.

The 1973 tax package provided two important features with respect to local school revenue. The first of these is the provision that General Fund tax proceeds essentially would be frozen at the level existing in calendar year 1973. If enrollments have increased since 1973, the base tax levy can be increased by the percentage growth in average daily attendance. If enrollments have declined, the allowable levy (base tax levy) is not required to be reduced accordingly.

Many of the school corporations are experiencing increases in assessed valuation. The frozen dollar levy means that General Fund rates are declining as valuation grows. Actual property tax rates are declining substantially because of property tax credits provided by the State Property Tax Replacement Fund. The overall liability of property taxpayers is reduced by 20 percent because of this revenue which is distributed to counties, rather than to the taxing unit. It is also possible for county councils to impose an adjusted gross income tax of .25, .50, .75, or 1.00 percent. A portion of the proceeds from this tax also is used for property tax replacement.

#### General Fund Revenue

This fund provides monies which are used primarily for current operation. The two major local revenue sources for the fund are property taxes and motor vehicle license excise taxes. Property tax revenues are, in general, frozen at their 1973 level. There is a statutory provision for a referendum to permit a corporation to establish an "excessive" tax levy, but the State School Property Tax Control Board has not yet authorized a referendum in any local school corporation.

Most motor vehicles have been removed from the property tax base. Local governmental units, including schools, obtain revenues from the excise tax paid on vehicles at the time they are licensed annually. Changes in the rate structure and expansion of the number of vehicles subject to the tax have resulted in most school corporations finding this revenue source to be significant and annually more productive. Other local revenue sources for this fund are for the most part relatively insignificant.

#### Local Finance and State Agency Relationships

Two state agencies which have direct control over local district budgets and local taxes are described briefly in the following paragraphs.

State School Property Tax Control Board. This agency hears appeals regarding changes in school budgets and appeals for emergency financial aid. Recommendations are made by the Control Board to the Board of Tax Commissioners. Appeals from budget decisions of the county tax adjustment boards also go to the State School Property Tax Control Board. This board is empowered to make several recommendations to the State Board of Tax Commissioners. The Control Board may recommend that a budget, tax levy, or tax rate be approved without change, reduced, or increased, and also may approve a referendum for an excessive tax levy.

The State School Property Tax Control Board also is empowered to decide if it is necessary for a school corporation to receive emergency financial relief in the form of grants, loans, or advances of state funds.

In the area of capital outlay the State School Property Tax Control Board must approve establishment of a Cumulative Building Fund, bond issues, and lease-rental agreements. The Control Board must also examine the school building occupancy program of every school corporation not less than once every five years.

State Board of Tax Commissioners. This agency oversees the assessment of taxable property and reviews budgets of all local taxing units. Each school corporation presents and defends its budget at a hearing held by the Board. All budget related appeals ultimately are decided by the State Board of Tax Commissioners, and the Board's decisions are final.

An additional responsibility of the State Board of Tax Commissioners is to conduct periodic sales ratio studies of real estate transactions in each local school corporation. From these data the Board develops an adjustment factor or ratio which is subsequently used in calculating each local school corporation's required local effort level for participation in the basic grant portion of the state school support program.

#### Problems Identified Through Hearings

One phase of the study included conducting a series of four hearings in different parts of the State of Indiana. Testimony was rather consistent, but the presenters were largely restricted to local school officials, spokespersons for teacher groups, representatives of educational interest groups, and advocates for farm interests. Among the items advocated by the various groups were the following:

1. Retention of the current restrictions on property tax levies.
2. Use of personal income as a measure of local school corporation wealth per pupil.
3. Desirability of shifting all pupil counts to average daily membership instead of the present mixed usage of average daily attendance and a day's membership.
4. Revisions in the existing transportation support program and the desirability of establishing a separate local levy for transportation support.

5. Increased legislative attention to educational programs and other activities mandated by the General Assembly, but not funded in an amount sufficiently high to offset the additional cost accruing to local school corporations. (A specific example is special education.)
6. Inclusion of a factor in the state basic aid program which recognizes the costs associated with educating culturally deprived and low-income pupils.
7. State aid to offset the impact of inflation on school costs and the problems associated therewith when a levy freeze prevails.

#### Recommended Program

The following basic guidelines were considered in the development of the recommended program:

1. The existing program for support of current operations is overly complex and should be simplified.
2. The recommended program should be sufficiently comprehensive to encompass all major programmatic areas, thereby eliminating the need for major categorical grants.
3. The level of required local effort should approximate the General Fund tax rate in the school corporation making the lowest level of effort.
4. The amount of the basic grant per pupil should be realistic in terms of the actual level of net current expenditure in the state.
5. In view of the levy freeze, each local school corporation should receive additional funds to offset the effects of



inflation; however, attention should also be given to increasing the level of equalization in the total state program.

6. The basic structure and design of the program should lend itself to orderly updating so that each session of the General Assembly is not confronted with the necessity of making major revisions in the school finance formula.

#### Major Recommendations

1. Guarantee that each local school corporation receive at least \$54.00 additional state money per pupil in average daily membership in 1975-76 above the amount projected to be received in 1974-75. Indiana's situation is somewhat unique in that the pressures of inflation can only be relieved through additional state funds; local school corporations cannot benefit from the elasticity and growth potential of the property tax. Even though a district may be experiencing an increase in its wealth per pupil, the restrictions of the "freeze" result in additional property tax relief for local citizens. This condition dictates that the state provide limited additional funds to all districts to assure that educational programs are not seriously curtailed as a result of inflation. This \$54.00 additional state funds per pupil represents a 6 percent increase in available revenue based on an approximate state average net current operations expenditure of \$900 per pupil in 1974-75.
2. Consolidate the existing basic program, supplemental programs, and categorical programs into one coordinated funding program.  
A major challenge in the design of a state school support program

is to devise a system that will assure equitable treatment for all pupils, whether their interest or need be vocational, special, college preparatory, or general educational programs. The successful attainment of this level of equity can only be secured through a coordinated funding program that assures an adequately funded educational program for each child in the state. Under this type of arrangement, advocacy groups unite their efforts in support of the total program instead of seeking support for a single portion of the program to the detriment of other portions of the total state support program for all pupils.

3. Use weighted participating pupils as the basic allocation unit.

Under the participating pupil approach to determination of educational need, each child receives a basic value of 1.00 and then receives additional weights on the basis of participating in an educational program beyond the regular program, e.g., special education, vocational education, kindergarten, or compensatory education. Illustrations are presented in Table 1-12.

The concept of add-on weights for participating pupils is significantly different from the full-time equivalent weights which have been incorporated into state support programs in Florida, Kentucky, New Mexico, Rhode Island, and Utah. A time audit of the child's time is not required, and funds are allocated on the basis of certification that the child participated in the program. The absence of a time audit does not preclude the necessity of a fiscal accounting mechanism to assure that the funds are actually expended in the programs which generated the dollars.

TABLE 1-12  
RECOMMENDED "ADD-ON" PROGRAM WEIGHTS

Program	Add-On Weights
<u>Special Education</u>	
Multiple Handicapped	1.25
Physically Handicapped	1.44
Visually Handicapped	1.25
Hearing Impaired	1.80
Emotionally Disturbed	1.05
Neurologically Impaired	.70
Communication Handicapped	.50
Educable Mentally Retarded	1.20
Trainable Mentally Retarded	1.75
<u>Vocational Education</u>	
Agriculture	.40
Distributive Education	.25
Health	.32
Consumer Homemaking	.20
Office Education	.35
Trades and Industries	.50
Interdisciplinary Cooperative Education	.25
<u>Compensatory Education</u>	.20
<u>Kindergarten</u>	.10*

\*For half-day programs, with each pupil also receiving a .50 weight as a regular pupil, making a total weight of .60.

Separate weights can be justified for Grades 1-3, but are not being recommended at this time. However, the state should move toward adoption of separate weights for primary grades to assure that adequate funds are provided for this critical period in a pupil's educational development. Justification can also be developed for differential weights for senior high school pupils because of the diversity of the educational program provided for these pupils with small classes and required materials and equipment. Even though there is considerable justification for the senior high differential, it is not being recommended at this time because of the problems associated with pupil and financial accounting.

A separate program for compensatory programs is being recommended as a supplement to federal programs and as a vehicle for providing funds to relieve some of the educational problems of the culturally deprived and low-income sectors of the school population. For eligible children, the compensatory weight operates as an "add-on" weight which may be used to provide the target group with direct classroom instruction or various supportive programs and services.

An add-on weight of .20 is recommended for kindergarten pupils; in the projections the assumption was made that kindergarten programs operate on a half-day basis and the number of pupils is based on this assumption. Operationally, this results in each kindergarten pupil having a weight of .60, assuming that the pupil does not participate in any special education or compensatory program.

The recommended "add-on" weights were developed from an analysis of current expenditure patterns in Indiana school corporations, a review of the findings of cost differential studies in other states, and the application of time factors to the FTE weights to develop the add-on weights.

In Table 1-13, comparisons have been made of per pupil funds to be received under 1973-74 special education allocations and the amount of funds to be generated per pupil under the weighted participating pupil. The amounts indicated include only the funds generated for a pupil's participation in a special education program and not the funds which he generates through the value of 1.00 as a result of being in membership.

Participating pupil, rather than full-time equivalent, weights are recommended because of the ease of implementation of the program and the reduction in paperwork and reporting associated with the program. Basically, local school corporations would move from three separate reporting systems to a single one. Possibly, the additional refinement of full-time equivalent pupil weights might be incorporated into the program at a later time, but such action should be delayed until the recommended system becomes operational.

4. Increase the tax rate for required local effort to a level which approximates the tax rate in the districts making the lowest level of effort. The principal factor affecting the decision concerning the level of required local effort will be the number of districts that must raise their local general fund tax rate for schools to meet the required level. Between the two alternatives, differences in the flow of funds are minimal; the primary

TABLE 1-13

COMPARISON OF 1973-74 SPECIAL EDUCATION ALLOCATIONS WITH  
PROPOSED ALLOCATION SYSTEM

Program	Pupils Served 1973-74 (1)	Salary Amount (2)	Salary Per Pupil (3)	State Aid Per Pupil (4)	Add-On Weight (5)	Weight x \$635 (6)
Multiple Handicapped	310	\$ 270,636	\$ 873	\$436.51	1.25	793.75
Physically Handicapped	425	385,287	906	453.28	1.44	914.40
Visually Handicapped	212	194,380	916	458.44	1.25	793.75
Hearing Impaired	386	443,904	1,150	575.01	1.80	1,143.00
Emotionally Disturbed	1,033	689,265	665	333.62	1.05	666.75
Neurologically Impaired	1,508	566,786	389	187.93	.70	444.50
Communication Handicapped	48,530	4,880,444	100	70.40	.50	317.50
Educable Mentally Retarded	17,013	11,593,849	681	340.73	1.20	762.00
Trainable Mentally Retarded	3,102	2,248,373	724	362.41	1.75	1,111.25
Severely and Profoundly Mentally Retarded	326	175,352	537	268.94		

Source: Columns 1 and 2 are from Indiana Department of Public Instruction--Special Education Division, September 24, 1974. Other columns were calculated for the purpose of this study.

consideration is whether to mandate a required local effort of \$2.75 or \$3.00 per \$100 of adjusted assessed valuation. If the lower level rate is selected, only two districts would be required to raise their General Fund tax rates to participate in the program. If the higher rate is chosen, eight districts would be required to increase their rates, in terms of their 1975 payable rate. The impact of increasing the level of the local effort from \$2.15 to \$2.75 would be somewhat minimal in view of the small number of school corporations which would be affected. Additional detail concerning the number of school corporations with rates below specified levels is shown in Table 1-14.

TABLE 1-14

Advertised Rate	Number of School Corporations
\$2.75	2
3.00	8
3.25	16
3.50	24
3.75	36
4.00	59
4.25	97
4.50	156

Source: State Board of Tax Commissioners

5. Fix the value of a weighted participating pupil at either \$650 or \$625 depending upon whether the required local effort is \$3.00 or \$2.75 per \$100 of adjusted assessed valuation. Selection of the desirable alternative will depend upon the degree to which the freeze on local General Fund tax levies can be lifted to permit higher levels of required local effort. An additional factor is the level of funding which the state chooses to fix as the per pupil value of the program. Both amounts are significantly below the average per pupil expenditure level for net current operations among school corporations in the state.

At subsequent sessions the General Assembly can alter the value of the basic per pupil allocation in terms of available revenue and the impact of increasing the number of special categories to be recognized in the "add-on" weights. One of the merits of the system is that additions or deletions may be made without requiring that the entire program be changed.

#### Miscellaneous Recommendations

Following a review of the present program, consolidation of the testimony given in the hearings, review of the research conducted during the course of the study, and consideration of the operational implications of the basic recommendations, the following miscellaneous recommendations are presented as being important in the successful implementation of the total program.

1. For the determination of units of local need, shift all computations to average daily membership (ADM) for pupils in Grades K-12. Local school officials must provide space, materials, and staff for all pupils, not just those who attend on a given day. The reference is to average daily membership, not "a day's membership."



For a period of one week at two times during the school year, each district would be required to count the number of pupils being served in each program recognized by the state for support. If a pupil had not been in attendance for a specified period of time prior to the week of the count, the district would not be permitted to count the pupil as a "member." (Provisions should be made for audit checks to verify the accuracy of reports from local school districts.)

2. Consider elimination of the teacher training and experience index (TEI) used in the calculation of a local district's entitlement.

The process has become so complex that it is not understood, and its impact has been reduced through the present adjustment process. Because of the adjustment process which is presently used to modify the index for allocation purposes, individual school corporations may engage in serious recruiting efforts for teachers with higher levels of training and experience, and they find that their efforts have been fruitless because the increase in the state average index has wiped out the potential increase in the index which the school corporation anticipated. An interactive effect takes place among school corporations; the net result may be a reduced index when the corporation actually has a teaching staff with higher levels of training and experience.

Both the actual and the adjusted indexes were correlated with several factors related to fiscal equalization, and none of the correlations was sufficiently high to justify retention of the index. Analysis indicated that the index has little relationship to state aid per pupil in "a day's membership" or adjusted

assessed valuation per pupil. Both the actual and adjusted indexes have a relatively low positive correlation with expenditure per pupil for current operations. This suggests that local school corporations which spend above the average are then likely to have teachers with above average levels of training and experience. The net results of the statistical analyses suggest that the impact of the index has little relationship to fiscal equalization, amount of state aid per pupil, or expenditure per pupil. Actual correlations are shown in Table 1-15.

3. Require local school districts to maintain financial records in a program format consistent with the funding pattern in the basic state support program. To provide adequate assurance that the funds are expended on the program for which they were intended, local school districts should be required to maintain program accounting financial records in each of the program areas in the basic state support program. This would require a minimum of the following programs in the financial accounting format:
  - (1) Kindergarten
  - (2) Regular programs for Grades 1-12
  - (3) Special education
  - (4) Vocational education
  - (5) Compensatory education
  
4. Charge the Department of Public Instruction with the responsibility for developing processes and mechanisms through which programs are approved in local school districts before funds are allocated for the program and for conducting program audits to provide adequate assurance that programs are being conducted consistent

TABLE 1-15

PEARSON CORRELATION COEFFICIENTS FOR SELECTED VARIABLES RELATED TO THE  
TEACHER TRAINING AND EXPERIENCE INDEX IN LOCAL SCHOOL CORPORATIONS

	Actual TEI <sup>a</sup>	Adjusted TEI
Adjusted TEI <sup>b</sup>	.7872	
AAV/ADM <sup>c</sup>	-.2500	-.4041
1973-74 State Aid/ADM <sup>d</sup>	.1746	.1852
EXP/ADM <sup>e</sup>	.5041	.3615

<sup>a</sup>Actual teacher training and experience index.

<sup>b</sup>Adjusted teacher training and experience index.

<sup>c</sup>Adjusted assessed valuation divided by number of pupils in "a day's membership."

<sup>d</sup>1973-74 state aid divided by number of pupils in "a day's membership."

<sup>e</sup>1973-74 current expenditures divided by number of pupils in "a day's membership."

with the conditions and descriptions specified at the time of program approval.

5. Enact amendments to the State School Property Tax Control Board statute to provide the body with the power to permit districts to raise the revenue required to open new buildings. If relief is to be provided for districts opening new buildings, the itemized "new" cost should be clearly identified when the request is submitted to the State School Property Tax Control Board.
6. Compute a district's allocation on the basis of the ADM in the current, or immediately prior, year. The practice of allocating funds to local districts for pupils who have not been in the school district for two or more years is unsound from both fiscal and educational management standpoints. Granted, a district may not be capable of making immediate adjustments in its operation because of declining enrollments; however, a one-year grace period in which to gear down appears reasonable.
7. Compute the state share for joint and cooperative programs by using the procedures currently used in computing the state share for joint high schools. In the implementation of the recommended program, special procedures will be required to fund cooperative or joint special education programs and vocational education programs encompassing multiple school corporations. The current procedures for funding joint high schools should be used in determining the amount of state funds per pupil to be allocated to these cooperative programs. Under these procedures the adjusted assessed valuation of the local school corporation for each pupil participating in the cooperative program would be multiplied by

the qualifying rate to determine the required local share; this amount would then be subtracted from the weighted participating pupil dollar value to ascertain the amount of the state share.

## APPENDIX A

LEGEND

"TOT PART PUPILS" indicates the total number of participating pupils in the school corporation.

"BASIC PROG" refers to the product secured when the number of participating pupils was multiplied by the pupil value of the program.

"STATE SHARE" reflects the amount of state funds to be allocated to each local school corporation, either through the new program or under the "grandfather" clause in the recommendations.

"SS/PUPIL" is the state share divided by the 1973-74 K-12 ADM.

BEST COPY AVAILABLE

## APPENDIX A--PART 1

## SUMMARY DATA FOR ALTERNATIVE RECOMMENDATIONS BASED ON \$650 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF \$3.00

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
1	15 ADAMS CENTRAL COMMUNITY SCHOOLS	1559.	1013220.	511635.	358.54
1	25 NORTH ADAMS COMMUNITY SCHOOLS	2629.	1839142.	895172.	351.32
1	35 SOUTH ADAMS SCHOOLS	1809.	1175654.	575756.	348.73
2	125 M S D SOUTHWEST ALLEN COUNTY	2807.	1924452.	1035684.	388.62
2	225 NORTHWEST ALLEN COUNTY SCHOOLS	2820.	1835129.	1229406.	468.88
2	235 FORT WAYNE COMMUNITY SCHOOLS	44517.	28935128.	15483022.	362.58
2	255 EAST ALLEN COUNTY SCHOOLS	12947.	8415481.	3828872.	317.88
3	365 BARTHOLCMEW CONS SCHOOL CORP	14449.	9391717.	5181810.	394.83
3	370 FLAT ROCK-HAWCREEK SCHOOL CORP	1460.	949130.	693428.	502.85
4	395 BENTON COMMUNITY SCHOOL CORP	3428.	2227894.	678477.	223.04
5	515 BLACKFORD COUNTY SCHOOLS	4019.	2612089.	1590118.	431.63
6	615 WESTERN BOONE CO COMM SCH CORP	2269.	1474719.	683901.	316.04
6	630 EAGLE-UNION COMMUNITY SCH CORP	1862.	1210364.	733322.	418.80
6	665 LEBANON COMMUNITY SCHOOL CORP	3648.	2371134.	1447887.	411.21
7	670 BROWN COUNTY SCHOOL CORP	2527.	642744.	1066777.	448.41
8	750 CARROLL CONSOLIDATED SCHCOL CORP	1715.	1114457.	481469.	294.84
8	755 DELPHI COMMUNITY SCHOOL CORP	2186.	1422427.	704925.	334.40
9	775 PIONEER REGIONAL SCHCOL CORP	1362.	885040.	344281.	260.42
9	815 SOUTHEASTERN SCHOOL CORP	2620.	1703097.	1050870.	438.78
9	875 LOGANSPOUT COMMUNITY SCHCOL CORP	5645.	3669051.	2361424.	437.22
10	940 WEST CLARK COMMUNITY SCHOOLS	4382.	2848426.	2116501.	539.51
10	1000 CLARKSVILLE COMM SCHOOL CORP	2281.	1482877.	665741.	319.15
10	1010 GREATER CLARK COUNTY SCHGOLS	13197.	8578240.	6078367.	501.43
11	1125 CLAY COMMUNITY SCHOOLS	5563.	3615655.	2407945.	475.13
12	1150 CLINTON CENTRAL SCHOOL CORP	1537.	1031517.	424011.	291.62
12	1160 CLINTON PRAIRIE SCHOOL CORP	1456.	946400.	387719.	266.35
12	1170 FRANKFORT COMMUNITY SCHOOLS	3676.	2519594.	1681155.	459.33
12	1180 ROSSVILLE CONS SCHOOL DISTRICT	960.	624000.	348567.	392.97
13	1300 CRAWFORD COUNTY COMM SCHOOL CORP	2274.	1478034.	1085709.	536.58
14	1315 BARR-REEVE COMMUNITY SCHGOLS INC	943.	612950.	427838.	510.55
14	1375 NORTH DAVIESS COUNTY COMM SCHOOL	1646.	1069769.	666698.	444.47
14	1405 WASHINGTON COMMUNITY SCHOOLS INC	3363.	2185884.	1499031.	493.10
15	1560 SUNMAN-DEARBORN COMM SCH CORP	2893.	1880514.	1483239.	502.26
15	1600 SOUTH DEARBORN COMM SCHOOL CORP	3162.	2055559.	1435477.	476.59
15	1620 LAWRENCEBURG COMM SCHOOL CORP	2213.	1438709.	293898.	147.54
16	1655 DECATUR COUNTY COMMUNITY SCHOOLS	3081.	2002649.	1166513.	410.02
16	1730 GREENSBURG COMMUNITY SCHGOLS	2787.	1811809.	1035397.	397.77
17	1805 DEKALB CO EASTERN COMM SCH DIST	1855.	1205717.	745394.	449.03
17	1820 GARRETT-KEYSER-BUTLER COMM SCHS	2074.	1348164.	999486.	550.07
17	1835 DEKALB CO CTL UNITED SCH DIST	4620.	3002966.	1886669.	448.46
18	1875 DELAWARE COMMUNITY SCHOOL CORP	4213.	2738708.	1930661.	500.17
18	1885 HARRISON-WASH COMM SCHOOL CORP	1721.	1118357.	804323.	505.55
18	1895 LIBERTY-PERRY COMM SCHOOL CORP	2010.	1306629.	982327.	515.66
18	1900 MONROE COMMUNITY SCHOOL CORP	1014.	658905.	458631.	476.25
18	1910 MT PLEASANT TWP COMM SCH CORP	2881.	1872617.	1144331.	422.26

BEST COPY AVAILABLE

## APPENDIX A--PART 1 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
18	1940 SALEM COMMUNITY SCHOOL	1226.	797030.	651325.	561.97
18	1970 MUNCIE COMMUNITY SCHOOLS	17564.	11416772.	7146986.	455.60
19	2040 NORTHEAST DUBOIS COUNTY SCH CORP	1294.	841035.	478590.	426.55
19	2100 SOUTHEAST DUBOIS COUNTY SCH CORP	1740.	1131129.	780699.	458.43
19	2110 SOUTHWEST DUBOIS COUNTY SCH CORP	2349.	1526947.	1043233.	478.55
19	2120 GREATER JASPER CONSOLIDATED SCHS	3273.	2127709.	1138652.	371.81
20	2155 FAIRFIELD COMMUNITY SCHOOLS	1712.	1112929.	585478.	375.55
20	2260 BAUGO COMMUNITY SCHOOLS	1683.	1093884.	652773.	420.60
20	2270 CONCORD COMMUNITY SCHOOLS	3595.	2337009.	1378254.	399.61
20	2275 MIDDLEBURY COMMUNITY SCHOOLS	2192.	1424994.	757872.	372.42
20	2285 WA-NEE COMMUNITY SCHOOLS	3164.	2056469.	986981.	341.87
20	2305 ELKHART COMMUNITY SCHOOLS	15021.	9763797.	4872203.	351.10
20	2315 GOSHEN COMMUNITY SCHOOLS	4436.	2633397.	1444944.	350.20
21	2395 FAYETTE COUNTY SCHOOL CORP	6881.	4472347.	2633995.	429.06
22	2400 N ALBANY-FLOYD CO CONS SCH CORP	13463.	1750914.	5730820.	470.70
23	2435 ATTICA CONSOLIDATED SCHOOL CORP	1469.	954980.	465878.	355.09
23	2440 COVINGTON COMMUNITY SCHOOL CORP	1477.	960342.	492153.	363.48
23	2455 SOUTHEAST FOUNTAIN SCHOOL CORP	2009.	1305589.	617626.	340.48
24	2475 FRANKLIN COUNTY COMM SCH CORP	3388.	2202427.	1587157.	507.89
25	2640 UNION TOWNSHIP SCHOOLS	308.	200200.	77870.	252.84
25	2645 ROCHESTER COMMUNITY SCHOOL CORP	2250.	1462824.	788204.	364.40
25	2650 EASTON SCHOOL CORPORATION	1141.	741760.	250389.	244.04
26	2725 EAST GIBSON SCHOOL CORPORATION	1762.	1145137.	798621.	470.05
26	2735 NORTH GIBSON SCHOOL CORPORATION	3035.	1972879.	1310230.	477.31
26	2765 SOUTH GIBSON SCHOOL CORPORATION	2322.	1509169.	810852.	380.50
27	2815 EASTBROOK COMMUNITY SCHOOL CORP	2517.	1635952.	1124929.	489.10
27	2825 MADISON-GRANT UNITED SCHOOL CORP	2911.	1892019.	1236468.	456.80
27	2855 MISSISSINWA COMM SCHOOLS CORP	3492.	2269734.	1716678.	528.05
27	2865 MARION COMMUNITY SCHOOLS	11611.	7546855.	4242624.	395.40
28	2920 BLOOMFIELD SCHOOL DISTRICT	1311.	851955.	544688.	452.77
28	2930 CENTRAL SCHOOL DISTRICT	559.	363545.	89039.	181.71
28	2940 EASTERN CONS SCHOOL DIST	1105.	718380.	573417.	561.62
28	2950 LINTON-STOCKTON SCHOOL CORP	1690.	1098499.	748885.	477.00
28	2960 M S O SHAKAMAK SCHOOLS	1387.	901875.	616023.	488.13
28	2970 WASHINGTON-STAFFORD CONS	530.	344695.	106537.	266.34
28	2980 WORTHINGTON-JEFFERSON CONS SCH	499.	324220.	170737.	366.39
29	3005 HAMILTON SOUTHEASTERN SCHOOLS	1838.	1194569.	728606.	418.98
29	3025 HAMILTON HEIGHTS SCHOOL CORP	1757.	1142179.	607267.	369.16
29	3030 WESTFIELD-WASHINGTON SCHOOLS	1449.	942110.	567794.	407.02
29	3055 MARION-ADAMS SCHOOLS	1471.	955922.	558170.	415.93
29	3060 CARMEL CLAY SCHOOLS	7303.	4750390.	2756863.	396.39
29	3070 NOBLESVILLE SCHOOLS	3812.	7477507.	1297641.	364.92
30	3115 SOUTHERN HANCOCK CO COMM SCH COR	2119.	1377577.	855625.	424.84
30	3125 GREENFIELD-CENTRAL COMM SCHOOLS	4327.	2812580.	1736376.	408.46
30	3135 MT VERNON COMMUNITY SCHOOL CORP	2059.	1338219.	756213.	371.97



APPENDIX A--PART 1 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
30	3145 EASTERN HANCOCK CO COMM SCH CORP	1434.	932230.	482502.	346.38
31	3160 FRANKLIN TOWNSHIP SCHOOLS	631.	410345.	332480.	566.41
31	3180 NORTH CENTRAL COMM SCHOOL CORP	2170.	1410662.	1112864.	557.83
31	3190 SOUTH HARRISON SCHOOL CORP	3170.	2060564.	1485479.	505.44
32	3295 NORTH WEST HENDRICKS SCHOOLS	1377.	895310.	458678.	335.05
32	3305 BROWNSBURG COMMUNITY SCHOOL CORP	3847.	2500582.	1576165.	433.37
32	3315 AVON COMMUNITY SCHOOL CORP	2790.	1553402.	1005143.	441.82
32	3325 DANVILLE COMMUNITY SCHOOL CORP	2063.	1341209.	795338.	419.26
32	3330 PLAINFIELD COMMUNITY SCHOOL CORP	3807.	2474452.	1569781.	434.72
32	3335 MILL CREEK COMMUNITY SCHOOL CORP	2055.	1335587.	873404.	455.13
33	3405 BLUE RIVER VALLEY SCHOOL CORP	1428.	928005.	682476.	522.17
33	3415 SOUTH HENRY SCHOOL CORP	1384.	899730.	566415.	456.79
33	3435 NORTHWESTERN SCH CORP HENRY CO	2130.	1384467.	936099.	481.04
33	3445 NEW CASTLE COMMUNITY SCHOOL CORP	6692.	4149998.	2658599.	430.54
33	3455 C A BEARD MEMORIAL SCHOOL CORP	2134.	1386969.	968334.	481.04
34	3460 TAYLOR COMMUNITY SCHOL CORP	3004.	1952404.	1592105.	544.33
34	3470 NORTHWESTERN COMMUNITY SCH CORP	2519.	1637284.	992554.	417.57
34	3480 EASTERN-HOWARD COMM SCHOCL CORP	1627.	1057679.	621050.	405.12
34	3490 WESTERN SCHOOL CORP	2740.	1780999.	1252183.	492.40
34	3500 KOKOMO-CENTER TWP CONS SCH CORP	13126.	8532085.	4194900.	350.30
35	3625 HUNTINGTON CO COMMUNITY SCH CORP	8413.	5469617.	3156041.	409.66
36	3640 CARR TOWNSHIP SCHOOLS	363.	235690.	152014.	421.09
36	3675 SEYMOUR COMMUNITY SCHOOLS	4481.	2912614.	1614436.	390.62
36	3695 BROWNSTOWN CENTRAL COMM SCH CORP	2203.	1432047.	935370.	469.80
36	3710 M S D VERNON TOWNSHIP	1026.	666997.	550465.	608.25
37	3785 KANKAKEE VALLEY SCHOOL CORP	2522.	1639494.	1095642.	478.24
37	3815 RENSSELAER CENTRAL SCHOOL CORP	2271.	1476461.	623899.	296.39
38	3545 JAY SCHOOL CORP	6223.	4045272.	2320638.	401.63
39	3595 MADISON CONSOLIDATED SCHOOLS	4805.	3123310.	1447792.	328.52
39	4000 SOUTHWESTERN-JEFFERSON CO CONS	1796.	1167659.	877766.	525.61
40	4015 JENNINGS COUNTY SCHOOL CORP	5044.	3278338.	2280523.	494.26
41	4145 CLARK-PLEASANT COMM SCHOOL CORP	2921.	1898909.	1510021.	542.00
41	4205 CENTER GROVE COMMUNITY SCH CORP	3512.	2283059.	1648970.	487.14
41	4215 EDINBURG COMMUNITY SCHOOL CORP	1510.	981630.	695409.	478.27
41	4225 FRANKLIN COMMUNITY SCHOOL CORP	4239.	2755476.	1855479.	476.25
41	4245 GREENWOOD COMMUNITY SCHOCL CORP	3399.	2209609.	1411270.	426.11
41	4255 NINEVEH-HENSLEY-JACKSON UNTD SCH	1875.	1219074.	839409.	464.53
42	4315 NORTH KNCX SCHOOL CORP	2403.	1562112.	902190.	413.85
42	4325 SOUTH KNOX SC-HOOL CORP	1691.	1095117.	481534.	327.80
42	4335 VINCENNES COMMUNITY SCHOGL CORP	4773.	3102381.	2096994.	483.51
43	4345 LAKELAND COMMUNITY SCHOOL CORP	3414.	2218872.	960511.	309.24
43	4415 WARSAW COMMUNITY SCHOOLS	6047.	3930514.	1846245.	329.10
43	4445 TIPPECANDE VALLEY SCHOOL CORP	2279.	1481349.	729222.	341.56
43	4455 WHITKO COMMUNITY SCHOOL CORP	2395.	15656489.	902042.	405.76
44	4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	2202.	1431169.	866827.	461.32

BEST COPY AVAILABLE



BEST COPY AVAILABLE

## APPENDIX A--PART 1 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
44	4525 WESTVIEW SCHOOL CORPORATION	1736.	1128536.	422327.	261.34
44	4535 LAKELAND SCHOOL CORPORATION	2537.	1649023.	744016.	319.73
45	4580 HANOVER COMMUNITY SCHOOL CORP	1677.	1090179.	790497.	481.13
45	4590 HOBART TOWNSHIP SCHOOLS	2552.	1658604.	1637667.	677.84
45	4600 ROSS TOWNSHIP SCHOOL CORP	7474.	4858097.	3235999.	445.12
45	4615 LAKE CENTRAL SCHOOL CORP	5329.	3464172.	2244552.	443.15
45	4645 TRI-CREEK SCHOOL CORP	3810.	2476597.	1697725.	473.17
45	4650 LAKE RIDGE SCHOOLS	5065.	3292567.	2976402.	624.51
45	4660 CROWN POINT COMMUNITY SCH CORP	6253.	4064447.	2848922.	470.58
45	4670 EAST CHICAGO CITY SCHOOLS	10173.	6612284.	1358950.	146.95
45	4680 EAST GARY CITY SCHOOLS	2413.	1568189.	1409518.	611.50
45	4690 GARY COMMUNITY SCHOOL CORP	46803.	30422048.	19013056.	462.31
45	4700 GRIFFITH PUBLIC SCHOOLS	4279.	2781380.	2138387.	515.27
45	4710 HAMMOND CITY SCHOOLS	23706.	15409085.	9210986.	443.01
45	4720 HIGHLAND TOWN SCHOOLS	7388.	4801938.	3871670.	532.26
45	4730 SCHOOL CITY OF HOBART	5315.	3454942.	2867385.	556.34
45	4740 MUNSTER COMMUNITY SCHOOLS	4683.	3043881.	1730859.	382.51
45	4760 WHITING CITY SCHOOLS	1043.	678210.	132096.	135.64
46	4770 CASS TOWNSHIP SCHOOLS	379.	246350.	47750.	130.62
46	4790 DEWEY TOWNSHIP SCHOOLS	358.	232440.	81762.	241.19
46	4805 NEW PRAIRIE UNITED SCHOOL CORP	2906.	1889159.	1020881.	388.76
46	4860 NEW DURHAM TOWNSHIP SCHOOLS	797.	518050.	369979.	471.31
46	4525 MICHIGAN CITY AREA SCHOOLS	13509.	8781164.	4841921.	397.73
46	4940 CLINTON-HANNA-NUBLE CONS S OIST	964.	626925.	284637.	326.42
46	4545 LAPORTE COMMUNITY SCHOOL CORP	7998.	5198402.	2806070.	368.54
47	5075 NORTH LAWRENCE COMMUNITY SCHOOLS	7556.	491535.	3381399.	508.18
47	5085 MITCHELL COMMUNITY SCHOOLS	2408.	1565459.	1027118.	457.31
48	5245 WEST CENTRAL COMMUNITY SCH CORP	3478.	2260829.	1558442.	479.62
48	5255 SOUTH MADISON COMMUNITY SCH CORP	4022.	2614267.	2064574.	533.62
48	5265 ALEXANDRIA COMMUNITY SCHOOL CORP	2860.	1859194.	1395058.	518.42
48	5275 ANDERSON COMMUNITY SCHOOL CORP	20062.	13039977.	7544619.	409.61
48	5280 ELWOOD COMMUNITY SCHOOL CORP	3625.	2356444.	1831687.	567.96
49	5300 M S D DECATUR TOWNSHIP	4945.	3213952.	1895733.	408.34
49	5310 FRANKLIN TOWNSHIP COMM SCH CORP	2824.	1935372.	1175087.	431.07
49	5330 M S D LAWRENCE TOWNSHIP	10053.	6534693.	3621052.	383.18
49	5340 M S D PERRY TOWNSHIP	13423.	8725076.	5211010.	405.75
49	5350 M S D PIKE TOWNSHIP	3669.	2385012.	495946.	148.75
49	5360 M S D WARREN TOWNSHIP	10907.	7089781.	2386805.	230.94
49	5370 M S D WASHINGTON TOWNSHIP	15519.	10087385.	5330737.	365.32
49	5375 M S D WAYNE TOWNSHIP	13381.	6697743.	3627551.	295.66
49	5380 BEECH GROVE CITY SCHOOLS	3030.	1969629.	1255878.	435.92
49	5385 INDIANAPOLIS PUBLIC SCHOOLS	98423.	63975152.	34933696.	391.89
49	5400 SPEEDWAY CITY SCHOOLS	2336.	1518399.	309299.	136.68
50	5455 CULVER COMMUNITY SCHOOLS CORP	1614.	1049359.	443883.	291.64
50	5470 ARGOS COMMUNITY SCHOOLS	1019.	662090.	387947.	405.80

92

APPENDIX A--PART I (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
50	5480 BREMEN PUBLIC SCHOOLS	1582.	1028170.	469327.	328.89
50	5485 PLYMOUTH COMMUNITY SCHOOL CORP	3305.	2148574.	1287248.	405.82
50	5495 TRITON SCHOOL CORPORATION	1315.	854620.	422326.	334.91
51	5520 SHOALS COMMUNITY SCHOOL CORP	1231.	800280.	547680.	498.34
51	5525 LOOGOOTEE COMMUNITY SCHOOL CORP	1747.	1135679.	911245.	553.61
52	5615 MACONAUH SCHOOL CORP	4101.	2665517.	2088896.	551.60
52	5620 NORTH MIAMI CONS SCHOOL DIST	1714.	1114099.	719005.	453.63
52	5625 OAK HILL UNITED SCHOOL CORP	2613.	1698449.	1139489.	493.07
52	5635 PERU COMMUNITY SCHOOLS	3887.	2526484.	1718143.	477.66
53	5705 RICHLAND BEANBLOSSOM COMM SCH CO	2524.	1640697.	1033854.	430.77
53	5740 MONROE COUNTY COMMUNITY SCH CORP	13721.	8916548.	4874452.	389.64
54	5835 NORTH MONTGOMERY COMM SCH CORP	2853.	1854742.	812295.	313.39
54	5845 SOUTH MONTGOMERY COMM SCH CORP	2568.	1669297.	900796.	390.46
54	5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	3434.	1231969.	1211820.	376.81
55	5900 MONROE-GREGG SCHOOL DISTRICT	1628.	1058329.	777295.	500.83
55	5910 EMINENCE CUNS SCHOOL CORP	668.	434070.	263508.	445.11
55	5925 M S D MARTINSVILLE SCHOOLS	6154.	3999901.	2487943.	439.18
55	5930 MOORESVILLE CONS SCHOOL CORP	4271.	2776213.	2105389.	531.40
56	5945 NORTH NEWTON SCHOOL CORP	2082.	1533007.	720829.	367.96
56	5995 SOUTH NEWTON SCHOOL CORP	1540.	1000870.	309725.	223.31
57	6055 CENTRAL NOBLE COMM SCHOOLS CORP	1718.	1116407.	709307.	482.85
57	6060 EAST NOBLE SCHOOL CORP	4525.	2941247.	1984223.	501.70
57	6065 WEST NOBLE SCHOOL CORPORATION	2199.	1429577.	857303.	448.85
58	6080 RISING SUN-JHID CO COMM SCH CORP	1197.	776310.	587915.	546.90
59	6145 URLEANS COMMUNITY SCHOOLS	977.	634920.	367332.	410.43
59	6155 PAGLI COMMUNITY SCHOOL CORP	1927.	1252289.	922355.	529.18
59	6160 SPRINGS VALLEY COMM SCHOOL CORP	1322.	859495.	561946.	421.75
60	6195 SPENCER-OWEN COMMUNITY SCHOOLS	2881.	1872389.	1185515.	445.51
61	6260 SOUTHWEST PARKE COMM SCHOOL CCRA	1498.	973700.	614114.	446.95
61	6300 ROCKYHILL COMMUNITY SCHOOLS	1158.	752537.	447719.	417.26
61	6310 TURKEY RUN COMMUNITY SCHOOL CORP	920.	597902.	302574.	351.42
62	6325 PERRY CENTRAL COMM SCHOOLS CORP	1309.	851110.	712809.	574.85
62	6340 CANNELTON CITY SCHOOLS	551.	358410.	271833.	533.01
62	6350 TELL CITY-TROY TWP SCHOOL CORP	3203.	2061852.	1496670.	495.92
63	6445 PIKE COUNTY SCHOOL CORP	2947.	1915484.	453475.	166.47
64	6460 BOONE TOWNSHIP SCHOOLS	882.	573105.	392274.	458.26
64	6470 DUNELAND SCHOOL CORPORATION	5105.	3318280.	655853.	132.09
64	6490 MORGAN TOWNSHIP SCHOOLS	422.	274300.	80692.	221.07
64	6510 PLEASANT TOWNSHIP SCHOOLS	627.	537550.	306964.	392.54
64	6520 PORTER TOWNSHIP SCHOOLS	977.	635050.	375811.	407.60
64	6530 UNION TOWNSHIP SCHOOLS	667.	433810.	278554.	433.21
64	6540 WASHINGTON TOWNSHIP SCHOOLS	400.	260260.	57628.	154.09
64	6550 PORTAGE TOWNSHIP SCHOOLS	9446.	6140026.	3603386.	417.18
64	6560 VALPARAISO COMMUNITY SCHOOLS	5245.	3409473.	1877038.	372.13
65	6590 M S D MOUNT VERNON	3376.	2194302.	866852.	278.73

BEST COPY AVAILABLE

## APPENDIX A--PART 1 (Continued)

DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
65 6600 M S D NORTH POSEY COUNTY SCHOOLS	2073.	1347352.	825926.	448.87
65 6610 NEW HARMONY TOWN & TWP CONS SCH	374.	242840.	113834.	334.81
66 6620 EASTERN PULASKI COMM SCHCOL CORP	1786.	1160639.	490817.	286.69
66 6630 WEST CENTRAL SCHOOL CORP	1426.	927062.	391796.	305.37
67 6705 SOUTH PUTNAM COMMUNITY SCHOOLS	1549.	1007175.	635706.	444.86
67 6715 NORTH PUTNAM COMMUNITY SCHOOLS	1871.	1216312.	609628.	355.05
67 6750 CLOVERDALE COMMUNITY SCHOOLS	1243.	808112.	476.07	476.07
67 6755 GREENCASTLE COMMUNITY SCHOOLS	2421.	1573974.	856668.	379.56
68 6795 UNION SCHOOL CORPORATION	1119.	727610.	469637.	460.43
68 6805 RANDOLPH SOUTHERN SCHOOL CORP	1116.	725660.	446672.	452.10
68 6820 MONROE CENTRAL SCHOOL CORP	1485.	965315.	659912.	481.69
68 6825 RANDOLPH CENTRAL SCHOOL CORP	2710.	1761207.	993105.	405.85
68 6835 RANDOLPH EASTERN SCHOOL CORP	1585.	1030510.	500887.	350.76
69 6865 SOUTH RIPLEY COMMUNITY SCH CORP	1566.	117770.	679295.	446.61
69 6895 DATESVILLE COMMUNITY SCHOOL CORP	1677.	1090147.	599314.	394.29
69 6900 JAC-CEN-DEL COMMUNITY SCH CORP	1143.	742820.	475588.	434.82
69 6910 MILAN COMMUNITY SCHOOL CCRP	1179.	766550.	524643.	479.13
70 6955 RUSHVILLE CONSOLIDATED SCHOOLS	4637.	3014372.	1360982.	330.09
71 7150 PULK-L.NCOLN-JOHNSON SCHOOL CORP	1327.	862550.	455126.	363.52
71 7175 PENN-HARRIS-MADISON SCHOOL CORP	6723.	4269751.	2674241.	404.94
71 7200 MISHAWAKA CITY SCHOOLS	6498.	4223435.	2554764.	407.20
71 7205 SOUTH BEND COMMUNITY SCHOOL CORP	35212.	22887760.	12602980.	394.37
71 7215 UNION-NORTH UNITED SCHOOL CORP	2008.	1305134.	667857.	464.34
72 7230 SCOTT COUNTY SCHOOL DISTRICT 1	1902.	1236559.	1022551.	571.58
72 7255 SCOTT COUNTY SCHOOL DISTRICT 2	3081.	2002487.	1473917.	514.28
73 7285 SHELBY EASTERN SCHOOLS	2118.	1376439.	740655.	363.24
73 7350 NORTHWESTERN CONS SCHOOL CORP	2114.	1374359.	960950.	487.54
73 7360 SOUTHWESTERN CON SCH SHELBY CO	1027.	667550.	265164.	266.23
73 7365 SHELBYVILLE CENTRAL SCHOOLS	4572.	2971926.	1773610.	394.75
74 7385 NORTH SPENCER COUNTY SCHOOL CORP	2617.	1700757.	1050327.	447.96
74 7445 SOUTH SPENCER COUNTY SCHCOL CORR	2080.	1352194.	864490.	439.27
75 7495 OREGON-DAVIS SCHOOL CORPORATION	900.	585260.	316430.	360.40
75 7515 NORTH JUDSON-SAN PIERRE SCH CORP	2168.	1409355.	914997.	453.42
75 7525 KNOX COMMUNITY SCHOOL CORP	2345.	1524119.	904442.	405.94
76 7605 M S O FREMONT SCHOOLS	893.	580515.	225713.	272.60
76 7610 HAMILTON COMMUNITY SCHOOLS	899.	584155.	306181.	378.94
76 7615 M S D STEUBEN COUNTY SCHOOLS	2525.	1641418.	688898.	295.54
77 7645 NORTHEAST SCHOOL CORP	2337.	1518654.	542681.	251.01
77 7715 SOUTHWEST SCHOOL CORP	2235.	1452847.	770822.	382.92
78 7775 SWITZERLAND COUNTY SCHOOL CORP	1710.	1111629.	626106.	402.94
79 7855 LAFAYETTE SCHOOL CORPORATION	10151.	6598271.	3666591.	386.49
79 7865 TIPPECANOE SCHOOL CORP	8134.	5287097.	2168978.	293.74
79 7875 WEST LAFAYETTE COMM SCHOCL CORP	2701.	1755454.	832064.	323.26
80 7935 NORTHERN COMM SCHS TIPTON CO	1491.	968987.	527603.	384.27
80 7945 TIPTON COMMUNITY SCHOOL CORP	2856.	1856562.	984549.	379.40

E-1

APPENDIX A--PART 1 (Continued)

DISTRICT NUMBER AND NAME	TOT PAKT PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
81 7550 UNION COUNTY SCHOOL CORP	1980.	1287259.	794035.	440.64
82 7995 EVANSVILLE-VANDERBURGH SCH CORP	32995.	21446668.	12647071.	422.17
83 8010 NORTH VERMILLION COMM SCH CORP	1202.	781235.	158686.	142.32
83 8020 SOUTH VERMILLION COMM SCH CORP	2636.	1713139.	690742.	264.50
84 8030 VIGO COUNTY SCHOOL CORP	23812.	15477797.	8589796.	402.63
85 8045 MANCHESTER COMMUNITY SCHOOLS	2157.	1402374.	708543.	393.72
85 8050 M S D WABASH COUNTY SCHOOLS	3839.	2495059.	1469737.	435.93
85 8060 WABASH CITY SCHOOLS	3052.	1983799.	1252195.	445.25
86 8115 M S D OF WARREN COUNTY	2175.	1413457.	710452.	381.55
87 8130 WARRICK COUNTY SCHOOL CORP	8435.	5432876.	1754345.	219.07
88 8205 SALEM COMMUNITY SCHOOLS	2435.	1531592.	917101.	409.42
88 8215 EAST WASHINGTON SCHOOL CORP	1337.	369310.	641124.	508.02
88 8220 WEST WASHINGTON SCHOOL CORP	1418.	921524.	633968.	505.96
89 8305 NETTLE CREEK SCHOOL CORP	1962.	1275624.	645135.	363.87
89 8355 WESTERN WAYNE SCHOOLS	1972.	1281507.	807728.	495.87
89 8360 CENTERVILLE-ABINGTON COMM SCHS	2279.	1481219.	970466.	471.10
89 8375 NORTHEASTERN WAYNE SCHOOLS	1843.	1198014.	809592.	472.62
89 8385 RICHMOND COMMUNITY SCHOOL CORP	11459.	7435040.	4181957.	396.5.
90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS	1359.	889045.	347243.	271.20
90 8435 NORTHERN WELLS COMMUNITY SCHOOLS	2605.	1693119.	944920.	372.02
90 8445 M S D BLUFFTON-HARRISON	2332.	1546559.	693069.	399.24
91 8515 NORTH WHITE SCHOOL CORP	1187.	771420.	193043.	169.79
91 8525 FRONTIER SCHOOL CORPORATION	956.	608400.	176156.	206.49
91 8535 TRI-COUNTY SCHOOL CORP	1101.	712715.	159566.	160.89
91 8565 TWIN LAKES SCHOOL CORP	3168.	2059368.	601759.	270.50
92 8580 COLUMBIA TOWNSHIP SCHOOLS	356.	231140.	135438.	384.77
92 8590 ETNA-TROY TOWNSHIP SCHOOLS	259.	168430.	100701.	398.03
92 8600 JEFFERSON TOWNSHIP SCHOOLS	298.	193700.	106954.	361.23
92 8625 SMITH-GREEN COMMUNITY SCHOOLS	3613.	1045462.	693473.	464.17
92 8630 THANCREEK TOWNSHIP SCHOOLS	460.	292760.	207244.	474.24
92 8640 UNION TOWNSHIP SCHOOLS	271.	175690.	57170.	226.67
92 8650 WASHINGTON TOWNSHIP SCHOOLS	709.	135850.	72919.	355.70
92 8660 COLUMBIA CITY JT HIGH SCHOOL	1375.	893490.	384074.	307.50
92 8665 COLUMBIA CITY SCHOOLS	755.	493350.	331661.	456.83
STATE TOTALS ****	1268379.	824453610.	475938019.	

APPENDIX A--PART 2

SUMMARY DATA FOR ALTERNATIVE RECOMMENDATIONS BASED ON \$625 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF \$2.75

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
1	15 ADAMS CENTRAL COMMUNITY SCHOOLS	1559.	974250.	511635.	358.54
1	25 NORTH ADAMS COMMUNITY SCHOOLS	2829.	1768405.	895172.	351.32
1	35 SOUTH ADAMS SCHOOLS	1809.	1130437.	575756.	348.73
2	125 M S C SOUTHWEST ALLEN COUNTY	2807.	1754281.	1035684.	388.62
2	225 NORTHWEST ALLEN COUNTY SCHOOLS	2820.	1762624.	1209211.	461.18
2	235 FORT WAYNE COMMUNITY SCHOOLS	44517.	27823200.	15183022.	382.58
2	255 EAST ALLEN COUNTY SCHOOLS	12947.	8091809.	3828872.	317.88
3	365 BARTHOLOMEW CONS SCHOOL CORP	14449.	9030498.	5181810.	394.83
3	370 FLAT ROCK-HAWCREEK SCHOOL CORP	1460.	912625.	678231.	491.83
4	355 BENTON COMMUNITY SCHOOL CORP	3428.	2142205.	700369.	230.23
5	515 BLACKFORD COUNTY SCHOOLS	4019.	2511624.	1574817.	427.47
6	615 WESTERN BOONE CO COMM SCH CORP	2269.	1417999.	693083.	320.28
6	630 EAGLE-UNION COMMUNITY SCH CORP	1862.	1163812.	726524.	414.92
6	665 LEBANON COMMUNITY SCHOOL CORP	3648.	2279937.	1433627.	407.16
7	670 BROWN COUNTY SCHOOL CORP	2527.	1579562.	1051592.	442.03
8	750 CARROLL CONSOLIDATED SCHCOL CORP	1715.	1071593.	491354.	300.89
8	755 DELPHI COMMUNITY SCHDOL CORP	2188.	1367718.	704925.	334.40
9	775 PIONEER REGIONAL SCHGCL CORP	1362.	851000.	355304.	268.76
9	815 SOUTHEASTERN SCHOOL CORP	2620.	1637693.	1039718.	434.12
9	875 LOGANSPORT COMMUNITY SCHCOL CORR	5645.	3527934.	2361424.	437.22
10	940 WEST CLARK COMMUNITY SCHGOLS	4382.	2738872.	2067940.	527.13
10	1000 CLARKSVILLE COMM SCHOOL CORP	2281.	1425843.	665741.	317.15
10	1010 GREATER CLARK COUNTY SCHOOLS	13197.	8248308.	5956758.	491.40
11	1125 CLAY COMMUNITY SCHOOLS	5563.	3476591.	2369524.	467.55
12	1150 CLINTON CENTRAL SCHOOL CORP	1587.	991844.	434963.	299.15
12	1160 CLINTON PRAIRIE SCHOOL CORP	1456.	910000.	397876.	293.85
12	1170 FRANKFORT COMMUNITY SCHOOLS	3876.	2422687.	1681155.	459.33
12	1180 ROSSVILLE CONS SCHOOL DISTRICT	960.	600000.	347519.	391.79
13	1300 CRAWFORD COUNTY COMM SCHOOL CORP	2274.	1421187.	1061555.	524.74
14	1315 BARR-REEVE COMMUNITY SCHOOLS INC	943.	589375.	419689.	500.82
14	1375 NORTH DAVIESS COUNTY COMM SCHOOL	1646.	1028625.	659143.	439.43
14	1405 WASHINGTON COMMUNITY SCHOOLS ING	3363.	2101812.	1472196.	484.27
15	1560 SUNMAN-DEARBORN COMM SCH CORP	2893.	1808187.	1444018.	547.39
15	1600 SOUTH DEARBORN COMM SCHOOL CORP	3162.	1976499.	1408090.	467.49
15	1620 LAWRENCEBURG COMM SCHOOL CORP	2213.	1383374.	293898.	147.54
16	1655 DECATUR COUNTY COMMUNITY SCHOOLS	3081.	1925624.	1159166.	407.64
16	1730 GREENSBURG COMMUNITY SCHGOLS	2787.	1742124.	1030413.	395.80
17	1805 DEKALB CO EASTERN COMM SCH DIST	1855.	1159343.	737380.	444.20
17	1820 GARRETT-KEYSER-BUTLER COMM SCHS	2074.	1296312.	970691.	537.53
17	1835 DEKALB CO CTL UNITED SCH DIST	4620.	2887468.	1864195.	443.12
18	1875 DELAWARE COMMUNITY SCHOOL CORP	4213.	2633374.	1892664.	490.33
18	1885 HARRISON-WASH COMM SCHOOL CORP	1721.	1075343.	787479.	494.96
18	1895 LIBERTY-PERRY COMM SCHOOL CORP	2010.	1256374.	982327.	515.66
18	1900 MONROE COMMUNITY SCHOOL CORP	1014.	633562.	449978.	467.27
18	1910 MT PLEASANT TWP COMM SCH CORP	2881.	1800593.	1132997.	418.08



APPENDIX A--PART 2 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ P&PIL
18	1940 SALEM COMMUNITY SCHOOL	1226.	766375.	651325.	561.97
18	1970 MUNCIE COMMUNITY SCHOOLS	17564.	10977666.	7146986.	455.60
19	2040 NORTHEAST DUBOIS COUNTY SCH CORP	1294.	808687.	476446.	424.64
19	2100 SOUTHEAST DUBOIS COUNTY SCH CORP	1740.	1087624.	766397.	450.03
19	2110 SOUTHWEST DUBOIS COUNTY SCH CORP	2349.	1468218.	1024814.	470.10
19	2120 GREATER JASPER CONSOLIDATED SCHS	3273.	2045874.	1138852.	371.81
20	2155 FAIRFIELD COMMUNITY SCHOOLS	1712.	1070124.	586627.	376.28
20	2260 BAUGO COMMUNITY SCHOOLS	1683.	1051812.	647460.	417.18
20	2270 CONCORD COMMUNITY SCHOOLS	3595.	2247124.	1378254.	399.61
20	2275 MIDDLEBURY COMMUNITY SCHOOLS	2192.	1370187.	758659.	372.81
20	2285 WA-NEE COMMUNITY SCHOOLS	3164.	1977374.	986981.	341.87
20	2305 ELKHART COMMUNITY SCHOOLS	15021.	9388266.	4872203.	351.10
20	2315 GOSHEN COMMUNITY SCHOOLS	4436.	2772497.	1444944.	350.20
21	2395 FAYETTE COUNTY SCHOOL CORP	6881.	4300334.	2615178.	425.99
22	2400 N ALBANY-FLOYD CO CONS SCH CORP	13463.	8414340.	5645921.	463.73
23	2435 ATTICA CONSOLIDATED SCHOOL CORP	1469.	918250.	469906.	358.16
23	2440 COVINGTON COMMUNITY SCHOOL CORP	1477.	923406.	494233.	365.02
23	2455 SOUTHEAST FOUNTAIN SCHOOL CORP	2009.	1255374.	624741.	344.40
24	2475 FRANKLIN COUNTY COMM SCH CORP	3388.	2117718.	1553720.	497.19
25	2640 UNION TOWNSHIP SCHOOLS	308.	192500.	77876.	252.84
25	2645 ROCHESTER COMMUNITY SCHOOL CORP	2250.	1406562.	798204.	364.40
25	2650 CASTON SCHOOL CORPORATION	1141.	713250.	258961.	252.40
26	2725 EAST GIBSON SCHOOL CORPORATION	162.	1101093.	798621.	470.05
26	2735 NORTH GIBSON SCHOOL CORPORATION	3035.	1896999.	1289570.	469.79
26	2765 SOUTH GIBSON SCHOOL CORPORATION	2322.	1451124.	810852.	380.50
27	2815 EASTBROOK COMMUNITY SCHOOL CORP	2517.	1573031.	1104593.	480.26
27	2825 MADISON-GRANT UNITED SCHOOL CORP	2911.	1819249.	1218327.	452.07
27	2855 MISSISSINAWA COMM SCHOOLS CORP	3492.	2182437.	1687853.	519.18
27	2865 MARION COMMUNITY SCHOOLS	11611.	7256591.	4242624.	395.40
28	2920 BLOOMFIELD SCHOOL DISTRICT	1311.	819187.	544688.	452.77
28	2930 CENTRAL SCHOOL DISTRICT	559.	349562.	97932.	199.86
28	2940 EASTERN CONS SCHOOL DIST	1105.	690750.	557867.	540.39
28	2950 LINTON-STOCKTON SCHOOL CORP	1690.	1056249.	735770.	468.64
28	2960 M S D SHAKAMAK SCHOOLS	1387.	867187.	605156.	479.52
28	2970 WASHINGTON-STAFFORD CONS	530.	331437.	113126.	282.81
28	2980 WORTHINGTON-JEFFERSON CONS SCH	499.	311750.	170737.	366.39
29	3005 HAMILTON SOUTHEASTERN SCHOOLS	1838.	1148624.	721491.	414.89
29	3025 HAMILTON HEIGHTS SCHOOL CORP	1757.	1098249.	607913.	369.55
29	3030 WESTFIELD-WASHINGTON SCHOOLS	1449.	905875.	562752.	403.41
29	3055 MARION-ACAMS SCHOOLS	1471.	919156.	554556.	413.23
29	3060 CARMEL CLAY SCHOOLS	7308.	4567083.	2740284.	395.99
29	3070 NOBLESVILLE SCHOOLS	3812.	2382218.	1297641.	364.92
30	3115 SOUTHERN HANCOCK CO COMM SCH COR	2119.	1324593.	846137.	420.13
30	3125 GREENFIELD-CENTRAL COMM SCHOOLS	4327.	2704404.	1736376.	408.46
30	3135 MT VERNON COMMUNITY SCHOOL CORP	2059.	1286749.	753244.	370.51

67

BEST COPY AVAILABLE

BEST COPY AVAILABLE

## APPENDIX A--PART 2 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/PUPIL
30	3145 EASTERN HANCOCK COMM SCH CORP	1434.	896375.	482502.	346.38
31	3160 FRANKLIN TOWNSHIP SCHOOLS	631.	394562.	326288.	555.96
31	3180 NORTH CENTRAL COMM SCHOOL CORP	2170.	1356406.	1083423.	543.07
31	3190 SOUTH HARRISON SCHOOL CORP	3170.	1981312.	1454150.	494.78
32	3295 NORTH WEST HENDRICKS SCHOOLS	1377.	860875.	400629.	336.47
32	3305 BROWNSBURG COMMUNITY SCHOOL CORP	3847.	2404406.	1557023.	420.11
32	3315 AVON COMMUNITY SCHOOL CORP	2390.	1493656.	991063.	435.64
32	3325 DANVILLE COMMUNITY SCHOOL CORP	2063.	1289624.	789242.	416.05
32	3330 PLAINFIELD COMMUNITY SCHCOL CORR	3807.	2379281.	1549999.	429.24
32	3335 MILL CREEK COMMUNITY SCHOOL CORP	2055.	1284218.	860550.	448.44
33	3405 BLUE RIVER VALLEY SCHOOL CORP	1428.	892312.	667244.	510.52
33	3415 SOUTH HENRY SCHOOL CORP	1384.	865125.	559586.	451.28
33	3435 NORTHWESTERN SCH CORP HENRY CO	2130.	1331218.	920214.	472.87
33	3445 NEW CASTLE COMMUNITY SCHOOL CORP	6692.	4182690.	2658599.	430.54
33	3455 C A BEARD MEMORIAL SCHOOL CORP	2134.	1333624.	949875.	471.87
34	3460 TAYLOR COMMUNITY SCHOOL CORP	3004.	1877312.	1592165.	544.33
34	3470 NORTHWESTERN COMMUNITY SCH CORP	2519.	1574312.	983310.	413.68
34	3480 EASTERN-HOWARD COMM SCHCOL CORP	1627.	1017000.	616757.	402.32
34	3490 WESTERN SCHOOL CORP	2740.	1712499.	1227751.	482.80
34	3500 KUKUMU-CENTER TWP CONS SCH CORP	13126.	8203928.	4194900.	350.30
35	3625 HUNTINGTON CO COMMUNITY SCH CORP	8413.	5258286.	3150041.	409.66
36	3640 CARR TOWNSHIP SCHOOLS	363.	226625.	149922.	415.30
36	3675 SEYMOUR COMMUNITY SCHOOLS	4481.	2800590.	1610594.	389.69
36	3695 BROWNSTOWN CENTRAL COMM SCH CORP	2203.	1376968.	921681.	462.92
36	3710 M S O VERNON TOWNSHIP	1026.	641344.	534523.	590.63
37	3785 KANKAKEE VALLEY SCHOOL CORP	2522.	1576437.	1077900.	470.50
37	3815 RENSSELAER CENTRAL SCHOOL CORP	2271.	1419674.	623899.	296.39
38	3545 JAY SCHOOL CG.P	6223.	3889685.	2308771.	399.58
39	3595 MADISON CONSOLIDATED SCHGOLS	4805.	3003183.	1447792.	328.52
39	4000 SOUTHWESTERN-JEFFERSON CC CONS	1796.	1122749.	857014.	513.18
40	4015 JENNINGS COUNTY SCHOOL CORP	5044.	3152248.	2237584.	484.96
41	4145 CLARK-PLEASANT COMM SCHOOL CORP	2921.	1825874.	1510021.	542.00
41	4205 CENTER GROVE COMMUNITY SCH CORP	3512.	2195249.	1620328.	478.68
41	4215 EDINBURG COMMUNITY SCHOOL CORP	1510.	943875.	681506.	468.71
41	4225 FRANKLIN COMMUNITY SCHOOL CORP	4239.	2649497.	1824499.	468.30
41	4245 GREENWOOD COMMUNITY SCHOOL CORP	3399.	2124624.	1392813.	420.54
41	4255 NINEVEH-MENSLEY-JACKSON UNTD SCH	1875.	1172187.	824161.	456.09
42	4315 NURTH KNOX SCHOOL CORP	2403.	1502030.	897102.	411.51
42	4325 SOUTH KNOX SCHOOL CORP	1691.	1050843.	490725.	334.05
42	4335 VINCENNES COMMUNITY SCHCOL CORP	4773.	2983059.	2063557.	475.80
43	4345 LAKELAND COMMUNITY SCHCOL CORP	3414.	2133531.	960511.	309.24
43	4415 WARSAW COMMUNITY SCHOOLS	6047.	3779340.	1846245.	329.10
43	4445 TIPPECANOE VALLEY SCHOOL CORP	2279.	1424374.	734924.	344.23
43	4455 WHITKO COMMUNITY SCHOOL CORP	2395.	1496624.	896714.	403.38
44	4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	2202.	1376124.	858811.	457.06



BEST COPY AVAILABLE

## APPENDIX A--PART 2 (Continued)

	DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
44	4525 WESTVIEW SCHOOL CORPORATION	1736.	1085131.	422327.	261.34
44	4535 LAKELAND SCHOOL CORPORATION	2537.	1585599.	756009.	324.89
45	4580 HANOVER COMMUNITY SCHOOL CORP	1677.	1048250.	790497.	481.13
45	4590 HOBART TOWNSHIP SCHOOLS	2552.	1594812.	1637667.	677.84
45	4600 ROSS TOWNSHIP SCHOOL CORP	7474.	4671247.	3235999.	445.12
45	4615 LAKE CENTRAL SCHOOL CORP	5329.	3330935.	2212950.	436.91
45	4645 TRI-CREEK SCHOOL CORP	3810.	2381343.	1667377.	464.71
45	4650 LAKE RIDGE SCHOOLS	5065.	3165930.	2976402.	624.51
45	4660 CROWN POINT COMMUNITY SCH CORP	6253.	3908122.	2845379.	470.00
45	4670 EAST CHICAGO CITY SCHOOLS	10173.	6357966.	1558950.	146.95
45	4680 EAST GARY CITY SCHOOLS	2413.	1507874.	1409518.	611.50
45	4690 GARY COMMUNITY SCHOOL CORP	46803.	29251968.	18795712.	456.98
45	4700 GRIFFITH PUBLIC SCHOOLS	4279.	2674404.	2138387.	515.27
45	4710 HAMMOND CITY SCHOOLS	23706.	14816428.	9134838.	439.34
45	4720 HIGHLAND TOWN SCHOOLS	7388.	4617248.	3871670.	532.26
45	4730 SCHOOL CITY OF HOBART	5315.	3322060.	2867385.	556.34
45	4740 MUNSTER COMMUNITY SCHOOLS	4683.	2926809.	1723206.	380.82
45	4760 WHITING CITY SCHOOLS	1043.	652125.	132096.	133.84
46	4770 CASS TOWNSHIP SCHOOLS	379.	236875.	47750.	130.82
46	4790 DEWEY TOWNSHIP SCHOOLS	358.	223500.	85378.	251.85
46	4805 NEW PRAIRIE UNITED SCHOOL CORP	2906.	1816499.	1020578.	388.64
46	4860 NEW DURHAM TOWNSHIP SCHOOLS	797.	498125.	362393.	461.65
46	4525 MICHIGAN CITY AREA SCHOOLS	13509.	8443427.	4832455.	396.95
46	4940 CLINTON-HANNA-NOBLE CONS S DIST	964.	602812.	289048.	351.48
46	4545 LAPORTE COMMUNITY SCHOOL CORP	7998.	4998464.	2806070.	362.54
47	5075 NORTH LAWRENCE COMMUNITY SCHOOLS	7556.	4722678.	3320008.	496.95
47	5085 MITCHELL COMMUNITY SCHOOLS	2408.	1505249.	1011770.	450.48
48	5245 WEST CENTRAL COMMUNITY SCH CORP	3478.	2173874.	1530019.	471.06
48	5255 SOUTH MADISON COMMUNITY SCH CORP	4022.	2513718.	2064574.	533.62
48	5265 ALEXANDRIA COMMUNITY SCHOOL CORP	2860.	1787687.	1362229.	506.22
48	5275 ANDERSON COMMUNITY SCHOOL CORP	20062.	12538439.	7501028.	407.24
48	5280 ELWOOD COMMUNITY SCHOOL CORP	3625.	2205812.	1784784.	553.42
49	5300 M S D DECATUR TOWNSHIP	4945.	3090339.	1882889.	405.36
49	5310 FRANKLIN TOWNSHIP COMM SCH CORP	2824.	1764781.	1159519.	425.36
49	5330 M S D LAWRENCE TOWNSHIP	10053.	6283359.	3621052.	383.18
49	5340 M S D PERRY TOWNSHIP	13423.	8389497.	5211010.	405.75
49	5350 M S D PIKE TOWNSHIP	3669.	2293280.	495946.	148.75
49	5360 M S D WARREN TOWNSHIP	10907.	6817097.	2386805.	230.94
49	5370 M S D WASHINGTON TOWNSHIP	15519.	9699409.	5330737.	369.32
49	5375 M S D WAYNE TOWNSHIP	13581.	8363215.	3627551.	295.66
49	5380 BEECH GROVE CITY SCHOOLS	3030.	1893874.	1239602.	430.27
49	5385 INDIANAPOLIS PUBLIC SCHOOLS	98423.	61514560.	34893232.	391.43
49	5400 SPEEDWAY CITY SCHOOLS	2336.	1459999.	309299.	136.68
50	5455 CULVER COMMUNITY SCHOOLS CORP	1614.	1009000.	444587.	292.11
50	5470 ARGOS COMMUNITY SCHOOLS	1019.	63695.	385327.	403.06

APPENDIX A--PART 2 (Continued)

DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
50 5480 BREMEN PUBLIC SCHOOLS	1582.	988625.	476352.	333.81
50 5485 PLYMOUTH COMMUNITY SCHOOL CORP	3305.	2065937.	1287248.	405.82
50 5495 TRITON SCHOOL CORPORATION	1315.	821750.	425480.	337.41
51 5520 SHOALS COMMUNITY SCHOEL CORP	1231.	769500.	537950.	489.49
51 5525 LOOGOOTE COMMUNITY SCHOOL CORP	1747.	1091999.	908620.	552.02
52 5615 MACONAUH SCHOOL CORP	4101.	2562998.	2034428.	537.21
52 5620 NORTH MIAMI CONS SCHOOL DIST	1714.	1071249.	709080.	447.37
52 5625 OAK HILL UNITED SCHOOL CORP	2613.	1633124.	1120744.	484.96
52 5635 PERU COMMUNITY SCHOOLS	3887.	2429312.	1688332.	469.37
53 5705 RICHLAND BEANBLOSSOM COMM SCH CO	2524.	1577593.	1021320.	425.55
53 5740 MONROE COUNTY COMMUNITY SCH CORR	13721.	8575527.	4874452.	389.64
54 5835 NORTH MONTGOMERY COMM SCH CORP	2853.	1783406.	827831.	319.38
54 5845 SOUTH MONTGOMERY COMM SCH CORP	2568.	1605093.	900634.	390.39
54 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	3434.	2146124.	1211820.	376.81
55 5900 MONROE- EGG SCHOOL DISTRICT	1628.	1017625.	760010.	489.70
55 5910 EMINENCE CONS SCHOOL CORP	668.	417375.	261026.	440.92
55 5925 M S D MARTINSVILLE SCHOOLS	6154.	3846059.	2460098.	434.26
55 5930 MOORESVILLE CONS SCHOOL CORP	4271.	2669436.	2054514.	518.55
56 5945 NORTH NEWTON SCHOOL CORP	2082.	1300968.	721472.	388.31
56 5995 SOUTH NEWTON SCHOOL CORP	1540.	962375.	309725.	423.31
57 6055 CENTRAL NOBLE COMM SCHOOLS CORP	1718.	1073468.	700293.	476.71
57 6060 EAST NOBLE SCHOOL CORP	4525.	2828122.	1950850.	493.26
57 6065 WEST NOBLE SCHOOL CORPORATION	2199.	1374593.	850009.	445.03
58 6080 RISING SUN-OHIO CO COMM SCH CORP	1197.	748375.	573846.	533.81
59 6145 ORLEANS COMMUNITY SCHOOLS	977.	610500.	365211.	408.06
59 6155 PAOLI COMMUNITY SCHOEL CORP	1927.	1204124.	901685.	517.32
59 6160 SPRINGS VALLEY COMM SCHOEL CORP	1322.	826437.	553684.	454.96
60 6195 SPENCER-OWEN COMMUNITY SCHOOLS	2881.	1800374.	1170739.	439.96
61 6260 SOUTHWEST PARKE COMM SCHCOL CORP	1098.	936250.	606629.	441.51
61 6300 ROCKVILLE COMMUNITY SCHOOLS	1158.	723594.	444177.	413.96
61 6310 TURKEY RUN COMMUNITY SCHOOL CORP	920.	574906.	302574.	351.42
62 6325 PERRY CENTRAL COMM SCHOOLS CORP	1309.	818375.	712809.	574.85
62 6340 CANNELTON CITY SCHOOLS	551.	344625.	265263.	520.12
62 6350 TELL CITY-TROY TWP SCHOOL CORP	3203.	2001781.	1467197.	485.51
63 6445 PIKE COUNTY SCHOOL CORP	2947.	1841812.	453475.	166.47
64 6460 BOONE TOWNSHIP SCHOOLS	882.	551062.	387525.	452.72
64 6470 DUNELAND SCHOOL CORPORATION	5405.	3190654.	655833.	132.09
64 6490 MORGAN TOWNSHIP SCHOOLS	422.	263750.	86276.	236.37
64 6510 PLEASANT TOWNSHIP SCHOOLS	827.	516875.	305504.	390.67
64 6520 PORTER TOWNSHIP SCHOOLS	977.	610625.	372989.	404.54
64 6530 UNION TOWNSHIP SCHOOLS	667.	417125.	274807.	427.38
64 6540 WASHINGTON TOWNSHIP SCHOOLS	400.	250250.	57628.	154.09
64 6550 PORTAGE TOWNSHIP SCHOOLS	9446.	5903872.	3761952.	412.63
64 6560 VALPARAISO COMMUNITY SCHOOLS	5245.	3278339.	1877038.	372.13
65 6590 M S D MOUNT VERNON	3376.	2109906.	866852.	278.73

50

BEST COPY AVAILABLE

APPENDIX A--PART 2 (Continued)

DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
65 6600 M S D NORTH POSEY COUNTY SCHOOLS	2073.	12955316	817559.	444.33
65 6610 NEW HARMONY TOWN & TWP CONS SCH	374.	233500.	115244.	338.95
66 6620 EASTERN PULASKI COMM SCHOOL CORP	1786.	1115999.	501996.	293.22
66 6630 WEST CENTRAL SCHOOL CORP	1426.	891406.	400746.	312.35
67 6705 SOUTH PUTNAM COMMUNITY SCHOOLS	1549.	968437.	627924.	439.41
67 6715 NORTH PUTNAM COMMUNITY SCHOOLS	1871.	1169530.	609628.	355.05
67 6750 CLOVERDALE COMMUNITY SCHOOLS	1243.	777031.	546851.	467.39
67 6755 GREENCASTLE COMMUNITY SCHOOLS	2421.	1513437.	856668.	379.56
68 6795 UNION SCHOOL CORPORATION	1119.	699625.	463150.	454.07
68 6805 RANDOLPH SOUTHERN SCHOOL CORP	1116.	697750.	442011.	447.38
68 6820 MENROE CENTRAL SCHOOL CORP	1485.	928187.	648235.	473.16
68 6825 RANDOLPH CENTRAL SCHOOL CORP	2710.	1693468.	989375.	404.32
68 6835 RANDOLPH EASTERN SCHOOL CORP	1585.	990875.	505387.	323.91
69 6865 SOUTH RIPLEY COMMUNITY SCH CORP	1566.	978625.	668356.	439.42
69 6895 BATESVILLE COMMUNITY SCHOL CORP	1677.	1048219.	598288.	393.61
69 6900 JAC-CEN-DEL COMMUNITY SCH CORP	1143.	714250.	469379.	429.05
69 6910 MILAN COMMUNITY SCHOOL CCRP	1179.	736875.	515310.	470.60
70 6995 RUSHVILLE CONSOLIDATED SCHOOLS	4637.	2898435.	1382828.	335.39
71 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP	1327.	829375.	455903.	364.14
71 7175 PENN-HARRIS-MADISON SCHOOL CORP	6723.	4201684.	2647467.	400.89
71 7200 MISHAWAKA CITY SCHOOLS	6498.	4060996.	2554764.	407.20
71 7205 SOUTH BEND COMMUNITY SCHOOL CORP	35212.	22007456.	12579741.	393.65
71 7215 UNION-NORTH UNITED SCHOOL CORP	2008.	1254937.	854100.	456.98
72 7230 SCOTT COUNTY SCHOOL DISTRICT 1	1902.	1188999.	1022551.	571.58
72 7255 SCOTT COUNTY SCHOOL DISTRICT 2	3081.	1925468.	1440945.	502.77
73 7285 SHELBY EASTERN SCHOOLS	2118.	1323499.	740697.	363.26
73 7350 NORTHWESTERN CONS SCHOOL CORP	2114.	1321499.	942541.	478.20
73 7360 SOUTHWESTERN CON SCH SHELBY CO	1027.	641875.	265164.	266.23
73 7365 SHELBYVILLE CENTRAL SCHOOLS	4572.	2857622.	1773510.	394.75
74 7385 NORTH SPENCER COUNTY SCHOOL CORP	2617.	1635343.	1044616.	443.01
74 7445 SOUTH SPENCER COUNTY SCHOOL CORP	2080.	1300187.	853125.	433.50
75 7495 OREGON-DAVIS SCHOOL CORPORATION	900.	562750.	316322.	360.28
75 7515 NORTH JUDSON-SAN PIERRE SCH CORP	2168.	1355149.	901988.	446.97
75 7525 KNOX COMMUNITY SCHOOL CORP	2345.	1465499.	897462.	402.81
76 7605 M S D FREMONT SCHOOLS	893.	558187.	225713.	272.60
76 7610 HAMILTON COMMUNITY SCHOOLS	899.	561687.	306878.	379.80
76 7615 M S D STEUBEN COUNTY SCHOOLS	2525.	1578287.	688398.	295.54
77 7645 NORTHEAST SCHOOL CORP	2337.	1460437.	542681.	251.01
77 7715 SOUTHWEST SCHOOL CORP	2235.	1396968.	770622.	382.92
78 7775 SWITZERLAND COUNTY SCHOOL CORP	1710.	1068874.	623866.	401.46
79 7855 LAFAYETTE SCHOOL CORPORATION	10151.	6344492.	3666591.	386.49
79 7865 TIPPECANOE SCHOOL CORP	8134.	5083747.	2168978.	293.74
79 7875 WEST LAFAYETTE COMM SCHOL CORP	2701.	1687937.	832064.	323.26
80 7935 NORTHERN COMM SCHS TIPTON CO	1491.	931719.	527117.	383.92
80 7945 TIPTON COMMUNITY SCHOOL CORP	2856.	1785156.	985811.	379.89

CA

## APPENDIX A--PART 2 (Continued)

DISTRICT NUMBER AND NAME	TOT PART PUPILS	BASIC PROG.	STATE SHARE	SS/ PUPIL
81 7950 UNION COUNTY SCHOOL CORP	1980.	1237749.	785627.	435.97
82 7995 EVANSVILLE-VANDERBURGH SCH CORP	32995.	20621824.	12647071.	422.17
83 8010 NORTH VERMILLION COMM SCH CORP	1202.	751187.	158686.	142.32
83 8020 SOUTH VERMILLION COMM SCH CORP	2636.	1647249.	715552.	292.18
84 8030 VIGO COUNTY SCHOOL CORP	23812.	14882497.	8589796.	402.63
85 8045 MANCHESTER COMMUNITY SCHCOLS	2157.	1348437.	768543.	393.72
85 8050 M S D WABASH COUNTY SCHCOLS	3839.	2399124.	1459218.	430.83
85 8060 WABASH CITY SCHOOLS	3052.	1907499.	1236862.	437.83
86 8115 M S D OF WARREN COUNTY	2175.	1359093.	714672.	383.82
87 8130 WARRICK COUNTY SCHOOL CORP	8435.	5271997.	1754345.	219.07
88 8205 SALEM COMMUNITY SCHOOLS	2433.	1520762.	911645.	406.98
88 8215 EAST WASHINGTON SCHOOL CORP	1337.	835875.	626704.	496.60
88 8220 WEST WASHINGTON SCHOOL CORP	1418.	886081.	622488.	496.80
89 8305 NETTLE CREEK SCHOOL CORP	1962.	1226562.	648614.	365.83
89 8355 WESTERN WAYNE SCHOOLS	1972.	1232218.	852930.	485.45
89 8360 CENTERVILLE-ABINGTON COMM SCHS	2279.	1424249.	956059.	464.11
89 8375 NORTHEASTERN WAYNE SCHOOLS	1843.	1151937.	795684.	464.61
89 8385 RICHMOND COMMUNITY SCHCOL CORP	11439.	7149077.	4181957.	396.81
90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS	1369.	855087.	347243.	271.28
90 8435 NORTHERN WELLS COMMUNITY SCHOOLS	2605.	1627999.	944920.	372.02
90 8445 M S D BLUFFTON-HARRISON	2382.	1488999.	888152.	397.03
91 8515 NORTH WHITE SCHOOL CORP	1187.	741750.	193043.	169.78
91 8525 FRONTIER SCHOOL CORPORATION	936.	585000.	188758.	221.29
91 8535 TRI-COUNTY SCHOOL CORP	1101.	688167.	159566.	160.69
91 8565 TWIN LAKES SCHOOL CORP	3168.	1980162.	801759.	270.50
92 8580 COLUMBIA TOWNSHIP SCHOOLS	356.	222250.	135438.	364.77
92 8590 ETNA-TROY TOWNSHIP SCHOOLS	259.	162000.	100701.	398.03
92 8600 JEFFERSON TOWNSHIP SCHOOLS	299.	186250.	106954.	361.33
92 8625 SMITH-GREEN COMMUNITY SCHOOLS	1613.	1008156.	682729.	456.98
92 8630 THORNCREEK TOWNSHIP SCHOOLS	450.	281500.	207244.	474.24
92 8640 UNION TOWNSHIP SCHOOLS	271.	169125.	57170.	226.87
92 8650 WASHINGTON TOWNSHIP SCHOOLS	209.	130625.	72919.	355.70
92 8660 COLUMBIA CITY JT HIGH SCHOOL	1375.	859125.	466965.	313.98
92 8665 COLUMBIA CITY SCHOOLS	759.	474375.	331661.	456.83
**** STATE TOTALS ****	1268379.	792743871.	473322435.	

## APPENDIX B

LEGEND

"KGN" indicates the amount of funds in the Basic Program generated by kindergarten pupils.

"SP ED" refers to the amount of funds in the Basic Program generated by special education pupils as participants in programs.

"VOC ED" reflects the amount of funds in the Basic Program generated by vocational education pupils as participants in programs.

"COMP" is the amount of funds in the Basic Program generated by allocation for compensatory programs based on a participating pupil weight for Title I eligible pupils recognized in the allocation of federal funds.

"ADM" refers to the amount of funds generated by multiplying the ADM in Grades 1-12 by the amount of the state per pupil grant.

FUNDS GENERATED BY MAJOR PROGRAM AREA IN BASIC PROGRAM OF \$650 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF \$3.00

	DISTRICT NUMBER AND NAME	KGM	SP ED	VOC ED	COMP	ADM	BASIC PROG.
1	15 ADAMS CENTRAL COMMUNITY SCHOOLS	40950.	9300.	60320.	9490.	893100.	1013220.
1	25 NORTH ADAMS COMMUNITY SCHOOLS	109980.	131040.	30322.	3250.	1564550.	1839142.
1	35 SOUTH ADAMS SCHOOLS	43680.	52000.	28015.	15210.	1036750.	1175654.
2	125 M S D SOUTHWEST ALLEN COUNTY	61620.	74392.	0.	7540.	1680900.	1824452.
2	225 NORTHWEST ALLEN COUNTY SCHOOLS	74100.	47710.	57650.	10320.	1642550.	1633129.
2	235 FORT WAYNE COMMUNITY SCHOOLS	1266719.	1392982.	397858.	628630.	25249883.	28936128.
2	255 EAST ALLEN COUNTY SCHOOLS	366940.	311707.	140367.	72670.	7521800.	8415481.
3	365 JARTHOLOMEW CONS SCHOOL CORP	348270.	402350.	285740.	115310.	8240050.	9391717.
3	370 FLAT ROCK-HAWCREEK SCHOOL CORP	31980.	0.	39910.	7540.	869700.	949130.
4	395 BENTON COMMUNITY SCHOOL CORP	83070.	93080.	125794.	18200.	1907750.	2227894.
5	515 BLACKFORD COUNTY SCHOOLS	101400.	85540.	94640.	20410.	2310100.	2612009.
6	615 WESTERN BOONE CO COMM SCH CORP	49920.	0.	52130.	7670.	1355000.	1474719.
6	630 EAGLE-UNION COMMUNITY SCH CORP	44460.	32305.	20930.	11570.	1101100.	1210364.
6	645 LEBANON COMMUNITY SCHOOL CORP	92430.	0.	36595.	30310.	2211300.	2371134.
7	670 BROWN COUNTY SCHOOL CORP	0.	50505.	20930.	24960.	1546350.	1642744.
8	750 CARRULL CONSOLIDATED SCHOOL CORP	35880.	0.	42217.	4810.	1031550.	1114457.
8	755 DELPHI COMMUNITY SCHOOL CORP	57330.	0.	34237.	8710.	1322100.	1422427.
9	775 PIONEER REGIONAL SCHOOL CORP	30030.	0.	11180.	9680.	333950.	865040.
9	815 SOUTHEASTERN SCHOOL CORP	69810.	0.	112547.	22490.	1498250.	1703097.
9	975 LOGANSPORT COMMUNITY SCHOOL CORP	140400.	0.	115245.	19760.	3393650.	3669051.
10	940 WEST CLARK COMMUNITY SCHOOLS	87750.	165880.	89180.	29120.	2476500.	2848426.
10	1000 CLARKSVILLE COMM SCHCL CORP	0.	59540.	51187.	16250.	1355900.	1482877.
10	1010 GREATER CLARK COUNTY SCHOOLS	305370.	355940.	182585.	109650.	7624500.	8578240.
10	1125 CLAY COMMUNITY SCHOOLS	120120.	141992.	111865.	47580.	3194100.	3615655.
12	1150 CLINTON CENTRAL SCHOOL CORP	36270.	0.	69517.	11180.	914550.	1031517.
12	1160 CLINTON PRAIRIE SCHOOL CORP	33930.	0.	53430.	7540.	851500.	946400.
12	1170 FRANKFORT COMMUNITY SCHOOLS	93210.	0.	99905.	25480.	2301000.	2519594.
12	1180 ROSSVILLE CONS SCHOOL DISTRICT	23400.	0.	42250.	1300.	557050.	624000.
13	1300 CRAWFORD COUNTY COMM SCHOOL CORP	0.	66495.	62920.	33670.	1314950.	1478034.
14	1315 BARR-REEVE COMMUNITY SCHOOLS INC	16770.	32500.	19500.	13780.	530400.	612950.
14	1375 NORTH DAVIESS COUNTY COMM SCHOOL	31200.	29250.	49920.	10400.	949000.	1069769.
14	1405 WASHINGTON COMMUNITY SCHOOLS INC	70200.	69940.	102115.	26130.	1917500.	2185864.
15	1560 SUNMAN-DEARBORN COMM SCH CORP	73710.	43225.	102570.	6060.	1652950.	1880514.
15	1600 SOUTH DEARBORN COMM SCHOOL CORP	82680.	39780.	33280.	10920.	1889900.	2055559.
15	1620 LAWRENCEBURG COMM SCHOOL CORP	61620.	57525.	55055.	21060.	1243450.	1438709.
16	1655 DECATUR COUNTY COMMUNITY SCHOOLS	0.	29250.	98800.	25350.	1849250.	2002649.
15	1730 GREENSBURG COMMUNITY SCHOOLS	82680.	47775.	36335.	21970.	1623050.	1811809.
17	1805 DEKALB CO EASTERN COMM SCH DIST	44070.	62140.	45857.	11700.	1041950.	1205717.
17	1820 GARRETT-KEYSER-BUTLER COMM SCHO	49920.	66820.	85605.	6370.	1139450.	1348164.
17	1835 DEKALB CO CTL UNITED SCH DIST	118560.	125060.	109817.	13780.	2635750.	3002960.
18	1875 DELAWARE COMMUNITY SCHOOL CORP	107250.	27625.	165555.	18980.	2419300.	2738708.
18	1885 HARRISON-WASH COMM SCHOOL CORP	38220.	43355.	16412.	18070.	1002300.	1118357.
18	1895 LIBERTY-PERRY COMM SCHOOL CORP	49140.	0.	44590.	15600.	1197300.	1306629.
18	1900 MONROE COMMUNITY SCHOOL CORP	21450.	10400.	19305.	0.	607750.	658905.
18	1910 MT PLEASANT TWP COMM SCH CORP	74880.	48165.	33832.	16640.	1699100.	1872617.



APPENDIX B--PART 1 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
18 1940 SALEM COMMUNITY SCHOOL	26910.	31850.	3640.	4030.	730600.	797030.
18 1970 MUNCIE COMMUNITY SCHOOLS	480870.	732855.	206180.	201370.	9795500.	11416772.
19 2040 NORTHEAST DUBOIS COUNTY SCH CORP	33540.	45175.	55380.	5590.	701350.	841035.
19 2100 SOUTHEAST DUBOIS COUNTY SCH CORP	45630.	16380.	0.	520.	1068600.	1131129.
19 2110 SOUTHWEST DUBOIS COUNTY SCH CORP	55770.	51838.	36790.	12350.	1370200.	1526947.
19 2120 GREATER JASPER CONSOLIDATED SCHS	93990.	48100.	57070.	16250.	1912300.	2127709.
20 2155 FAIRFIELD COMMUNITY SCHOOLS	45240.	42705.	39065.	10270.	975650.	1112929.
20 2260 BAUGH COMMUNITY SCHOOLS	46800.	39520.	31265.	6500.	969800.	1093884.
20 2270 CONCORD COMMUNITY SCHOOLS	94380.	70720.	0.	8710.	2163200.	2537009.
20 2275 MIDDLEBURY COMMUNITY SCHOOLS	62010.	50180.	42055.	0.	1270750.	1424994.
20 2285 WA-NEE COMMUNITY SCHOOLS	70980.	56680.	85410.	26000.	1817400.	2056469.
20 2305 ELKHART COMMUNITY SCHOOLS	428610.	285740.	204119.	182760.	8622550.	9763797.
20 2315 GOSHEN COMMUNITY SCHOOLS	121680.	116155.	4265.	20800.	2580500.	2883397.
21 2395 FAYETTE COUNTY SCHOOL CORP	177060.	186056.	232245.	34190.	3842800.	4472347.
22 2400 N ALBANY-FLOYD CO CONS SCH CORP	0.	290127.	434070.	112970.	7913750.	8750914.
23 2435 ATTICA CONSOLIDATED SCHOOL CORP	31200.	55640.	34710.	6630.	826800.	954960.
23 2440 COVINGTON COMMUNITY SCHOOL CORP	31590.	42542.	27820.	4940.	853450.	960342.
23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP	44070.	50440.	61880.	7150.	1142050.	1305589.
24 2475 FRANKLIN COUNTY COMM SCH CORP	40950.	101627.	42250.	20800.	1596800.	2202427.
25 2640 UNION TOWNSHIP SCHOOLS	0.	0.	0.	0.	200200.	200200.
25 2645 ROCHESTER COMMUNITY SCHOOL CORP	51090.	0.	31265.	17420.	1363050.	1462824.
25 2650 CASTON SCHOOL CORPORATION	21450.	0.	70460.	1170.	648700.	741780.
26 2725 EAST GIBSON SCHOOL CORPORATION	40170.	8580.	6597.	19240.	1070550.	1145137.
26 2735 NORTH GIBSON SCHOOL CORPORATION	75270.	67567.	68802.	40040.	1721200.	1972879.
26 2765 SOUTH GIBSON SCHOOL CORPORATION	59280.	50960.	46800.	16380.	1335750.	1509169.
27 2815 EASTBROOK COMMUNITY SCHOOL CORP	63570.	57650.	69582.	3250.	1441700.	1635952.
27 2825 MADISON-GRANT UNITED SCHOOL CORP	65520.	54340.	59930.	15080.	1697150.	1892019.
27 2855 MISSISSINEWA COMM SCHOOLS CORP	91260.	87620.	28665.	25090.	2037100.	2269734.
27 2865 MARION COMMUNITY SCHOOLS	278850.	350377.	63440.	104390.	6741800.	7546655.
28 2920 BLOOMFIELD SCHOOL DISTRICT	39000.	39975.	17680.	5850.	749450.	851955.
28 2930 CENTRAL SCHOOL DISTRICT	10530.	6175.	36400.	1040.	309400.	363545.
28 2940 EASTERN CONS SCHOOL DIST	24960.	0.	46540.	4030.	642850.	718380.
28 2950 LINTON-STOCKTON SCHOOL CORP	39780.	34840.	27040.	9490.	987350.	1098499.
28 2960 M S D SHAKAMAK SCHOOLS	26520.	52455.	20280.	4420.	798200.	901875.
28 2970 WASHINGTON-STAFFORD CONS	0.	4875.	74860.	4940.	260000.	344695.
28 2980 WASHINGTON-JEFFERSON CONS SCH	8190.	0.	19110.	1170.	295750.	324220.
29 3005 HAMILTON SOUTHEASTERN SCHOOLS	41340.	48880.	6110.	2340.	1055900.	1154529.
29 3025 HAMILTON HEIGHTS SCHOOL CORP	43290.	8580.	49920.	7540.	1032650.	1142179.
29 3030 WESTFIELD-WASHINGTON SCHOOLS	33540.	11700.	10140.	7930.	878600.	942110.
29 3055 MARION-ADAMS SCHOOLS	25350.	9360.	59182.	11180.	850850.	955922.
29 3060 CARMEL CLAY SCHOOLS	196560.	93860.	103675.	22100.	4334200.	4750390.
29 3070 NUBLESVILLE SCHOOLS	82680.	69940.	58727.	23660.	2242500.	2477507.
30 3115 SOUTHERN HANCOCK CO COMM SCH COR	0.	0.	60807.	7670.	1309100.	1377577.
30 3125 GREENFIELD-CENTRAL COMM SCHOOLS	164130.	0.	24342.	8060.	2676050.	2612500.
30 3135 MT VERNON COMMUNITY SCHOOL CORP	0.	0.	10920.	5850.	1321450.	1338219.

APPENDIX B--PART 1 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
30 3145 EASTERN HANCOCK CO COMM SCH CORP	0.	0.	1560.	11180.	905450.	932230.
31 3160 FRANKLIN TOWNSHIP SCHOOLS	8970.	14625.	13000.	0.	373750.	410345.
31 3180 NORTH CENTRAL COMM SCHOOL CORP	0.	64772.	37700.	11440.	1296750.	1410662.
31 3190 SOUTH HARRISON SCHOOL CORP	62790.	71825.	53430.	14820.	1857700.	2060564.
32 3295 NORTH WEST HENDRICKS SCHOOLS	0.	5460.	0.	0.	869850.	895310.
32 3305 BROWNSBURG COMMUNITY SCHOOL CORP	0.	52000.	67892.	16640.	2364050.	2500582.
32 3315 AVON COMMUNITY SCHOOL CORP	0.	52000.	20182.	2470.	1478750.	1553402.
32 3325 DANVILLE COMMUNITY SCHOOL CORP	45630.	40950.	51090.	8840.	1194700.	1341209.
32 3330 PLAINFIELD COMMUNITY SCHOOL CORP	98280.	48860.	51902.	10140.	2265250.	2474452.
32 3335 MILL CREEK COMMUNITY SCHOOL CORP	0.	36140.	37797.	14300.	1247350.	1335587.
33 3405 BLUE RIVER VALLEY SCHOOL CORP	28080.	25935.	47840.	0.	826150.	928005.
33 3415 SOUTH HENRY SCHOOL CORP	31980.	40170.	45760.	2470.	779350.	899730.
33 3435 NORTHWESTERN SCH CORP HENRY CO	53040.	37927.	58630.	14170.	1220700.	1384467.
33 3445 NEW CASTLE COMMUNITY SCHOOL CORP	163410.	139230.	112651.	57460.	3877250.	4349998.
33 3455 C A BEARD MEMORIAL SCHOOL CORP	53820.	0.	42770.	26780.	1263600.	1386969.
34 3460 TAYLOR COMMUNITY SCHOOL CORP	0.	40365.	0.	10790.	1901250.	1952404.
34 3470 NORTHWESTERN COMMUNITY SCH CORP	58890.	30745.	37440.	14560.	1495650.	1637284.
34 3480 EASTERN-HOWARD COMM SCHOOL CORP	31590.	25610.	29250.	1430.	969800.	1057679.
34 3490 WESTERN SCHOOL CORP	69030.	28210.	83330.	5330.	1595100.	1760999.
34 3500 KOKOMO-CENTER TWP CONS SCH CORP	320190.	404651.	186907.	103740.	7516600.	8532085.
35 3625 HUNTINGTON CO COMMUNITY SCH CORP	208260.	226824.	162825.	36660.	4834050.	5468617.
36 3640 CARP TOWNSHIP SCHOOLS	8190.	0.	0.	0.	227500.	235690.
36 3675 SEYMOUR COMMUNITY SCHOOLS	128700.	97987.	80080.	26650.	2579200.	2912614.
36 3695 BROWNSTOWN CENTRAL COMM SCH CORP	53820.	49660.	68087.	11180.	1249300.	1432047.
36 3710 M S J VERNON TOWNSHIP	24570.	9360.	62627.	2590.	567450.	666997.
37 3785 KANKAKEE VALLEY SCHOOL CORP	0.	68022.	66332.	15990.	1489150.	1637494.
37 3815 RENSSELAER CENTRAL SCHOOL CORP	56940.	55412.	28749.	14500.	1320800.	1476461.
38 3945 JAY SCHOOL CORP	166530.	144170.	83915.	34060.	3616600.	4045272.
39 3995 MADISON CONSOLIDATED SCHOOLS	111150.	106990.	86125.	47450.	2771600.	3123310.
39 4000 SOUTHWESTERN-JEFFERSON CG CONS	46800.	25350.	29510.	19500.	1046500.	1167659.
40 4015 JENNINGS COUNTY SCHOOL CORP	0.	140660.	100750.	37830.	2999100.	3278338.
41 4145 CLARK-PLEASANT COMM SCHOOL CORP	0.	32500.	49530.	5980.	1610900.	1396909.
41 4205 CENTER GROVE COMMUNITY SCH CORP	0.	29250.	35880.	17630.	2200250.	2285059.
41 4215 EDINBURG COMMUNITY SCHOOL CORP	34320.	0.	23270.	7540.	916500.	981030.
41 4225 FRANKLIN COMMUNITY SCHOOL CORP	88530.	141960.	63050.	3640.	2458300.	2755476.
41 4245 GFEENWOOD COMMUNITY SCHOOL CORP	0.	26000.	0.	30610.	2152800.	2209009.
41 4255 NINEVEH-HENSLEY-JACKSON UNTD SCH	0.	0.	30485.	14040.	1174550.	1219074.
42 4315 NORTH KNOX SCHOOL CORP	54990.	71500.	40722.	24050.	1370550.	1502112.
42 4325 SOUTH KNOX SCHOOL CORP	32370.	49500.	67567.	22230.	927550.	1099117.
42 4335 VINCENNES COMMUNITY SCHOOL CORP	109200.	135200.	75075.	54800.	2728050.	3102391.
43 4345 LAKELAND COMMUNITY SCHOOL CORP	84240.	74230.	97272.	14430.	1948700.	2218872.
43 4415 WARSAW COMMUNITY SCHOOLS	173550.	135200.	88107.	32110.	3501550.	3930514.
43 4445 TIPPECANOE VALLEY SCHOOL CORP	51870.	44200.	26000.	15080.	1344200.	1481349.
43 4455 WHITKO COMMUNITY SCHOOL CORP	62010.	21840.	65780.	13910.	1392950.	1556489.
44 4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	58890.	81932.	102277.	16120.	1171950.	1431169.



## APPENDIX B--PART 1 (Continued)

	DISTRICT NUMBER AND NAME	KGN	SP ED	VDC ED	COMP	ADM	BASIC PROG.
44	4525 WESTVIEW SCHOOL CORPORATION	29250.	40982.	7124.	25480.	1025700.	1128536.
44	4535 LAKELAND SCHOOL CORPORATION	70980.	77155.	39689.	7800.	1453400.	1649023.
45	4580 MANOVER COMMUNITY SCHOOL CORP	42120.	0.	0.	15210.	1032850.	1090179.
45	4590 HOBART TOWNSHIP SCHOOLS	70200.	0.	28405.	48100.	1511900.	1658604.
45	4600 ROSS TOWNSHIP SCHOOL CORP	193050.	0.	47060.	53690.	4564300.	4858097.
45	4615 LAKE CENTRAL SCHOOL CORP	150930.	78000.	31655.	37440.	3166150.	3464172.
45	4645 TRI-CREEK SCHOOL CORP	89310.	0.	73027.	56510.	2257450.	2476597.
45	4650 LAKE RIDGE SCHOOLS	139230.	0.	44128.	127660.	2981550.	3292567.
45	4660 CROWN POINT COMMUNITY SCH CORP	152490.	0.	57200.	47060.	3807700.	4064447.
45	4670 EAST CHICAGO CITY SCHOOLS	266370.	221292.	10465.	325260.	5788900.	6612284.
45	4680 EAST GARY CITY SCHOOLS	65910.	0.	9100.	50180.	1443000.	1568189.
45	4690 GARY COMMUNITY SCHOOL CORP	1043640.	1756572.	358631.	1401009.	25862192.	30422048.
45	4700 GRIFFITH PUBLIC SCHOOLS	119730.	0.	8613.	55640.	2597400.	2781380.
45	4710 HAMMOND CITY SCHOOLS	597870.	1017009.	494039.	285920.	13016250.	15409085.
45	4720 HIGHLAND TOWN SCHOOLS	186030.	0.	0.	43160.	4572750.	4801938.
45	4730 SCHOOL CITY OF HOBART	142350.	40235.	24700.	33280.	3231150.	3454942.
45	4760 WHITING CITY SCHOOLS	132210.	0.	0.	15990.	2830750.	3043881.
46	4770 CASS TOWNSHIP SCHOOLS	35100.	0.	0.	30810.	612300.	678210.
46	4790 DEWEY TOWNSHIP SCHOOLS	17550.	0.	0.	6500.	222300.	246350.
46	4805 NEW PRAIRIE UNITED SCHOOL CORP	7410.	0.	11180.	0.	213850.	232440.
46	4860 NEW DURHAM TOWNSHIP SCHOOLS	54600.	51220.	114530.	7410.	1661400.	1369159.
46	4925 MICHIGAN CITY AREA SCHOOLS	19500.	0.	4550.	0.	494000.	518050.
46	4940 CLINTON-MANNA-NOBLE CONS S DIST	369720.	499408.	155590.	151450.	7605000.	8781154.
46	4945 LAPORTE COMMUNITY SCHOOL CORP	16770.	41080.	6175.	10400.	552500.	626925.
47	5675 NORTH LAWRENCE COMMUNITY SCHOOLS	205920.	124897.	21320.	68770.	4777500.	5198402.
47	5085 MITCHELL COMMUNITY SCHOOLS	145470.	311220.	194148.	57200.	4203550.	4911585.
48	5245 WEST CENTRAL COMMUNITY SCH CORP	34710.	54340.	29510.	16250.	1430650.	1565459.
48	5255 SOUTH MADISON COMMUNITY SCH CORP	80730.	55120.	60580.	20800.	2043600.	2260829.
48	5265 ALEXANDRIA COMMUNITY SCHOOL CORP	71760.	0.	95777.	3640.	2514850.	2614267.
48	5275 ANDERSON COMMUNITY SCHOOL CORP	551070.	432471.	374640.	169000.	1669350.	1659194.
48	5280 ELWOOD COMMUNITY SCHOOL CORP	78780.	85410.	119405.	42250.	2030600.	2356444.
49	5300 M S D DECATUR TOWNSHIP	90090.	88010.	67307.	24700.	2943850.	3213952.
49	5310 FRANKLIN TOWNSHIP COMM SCH CORP	0.	17875.	25967.	19630.	1771900.	1835372.
49	5330 M S D LAWRENCE TOWNSHIP	210210.	214955.	84942.	57590.	5967000.	6534693.
49	5340 M S D PERRY TOWNSHIP	535010.	105300.	151580.	64740.	8069450.	8725076.
49	5350 M S D PIKE TOWNSHIP	83850.	147680.	51902.	4680.	2096900.	2385012.
49	5360 M S D WARREN TOWNSHIP	245700.	246064.	9750.	75270.	6513000.	7089781.
49	5370 M S D WASHINGTON TOWNSHIP	347880.	367900.	168649.	110760.	9092200.	10087385.
49	5375 M S D WAYNE TOWNSHIP	320580.	313620.	239557.	121290.	7702500.	8697743.
49	5380 BEECH GROVE CITY SCHOOLS	74100.	16250.	51090.	17290.	1810900.	1969629.
49	5385 INDIANAPOLIS PUBLIC SCHOOLS	2551768.	3316200.	469506.	1822209.	55615468.	63975152.
49	5400 SPEEDWAY CITY SCHOOLS	52260.	22750.	0.	15990.	1427400.	1518399.
50	5455 CULVER COMMUNITY SCHOOLS CORP	40950.	0.	41730.	11830.	954850.	1049359.
50	5470 ARGOS COMMUNITY SCHOOLS	24180.	0.	31200.	5460.	601250.	662090.

APPENDIX B--PART 1 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
50 5480 BREMEN PUBLIC SCHOOLS	34320.	32175.	44915.	17810.	898950.	1028170.
50 5485 PLYMOUTH COMMUNITY SCHOOL CORP	79950.	0.	54405.	19370.	1994850.	2148574.
50 5495 TPIITGN SCHOOL CORPORATION	30030.	0.	27560.	2730.	794300.	854620.
51 5520 SHOALS COMMUNITY SCHOOL CORP	21840.	50440.	18460.	13390.	696150.	800260.
51 5525 LOOGOOTEER COMMUNITY SCHOEL CORP	40950.	27300.	20020.	11960.	1035450.	1135679.
52 5615 MACONAQUAH SCHOOL CORP	90870.	69810.	85280.	34060.	2385500.	2665517.
52 5620 NORTH MIAMI CONS SCHOOL DIST	44070.	0.	65130.	11700.	993200.	1114099.
52 5625 OAK HILL UNITED SCHOOL CORP	51870.	86320.	75920.	25740.	1458600.	1698449.
52 5635 PERU COMMUNITY SCHOOLS	104910.	104325.	37570.	29380.	2250300.	2526484.
53 5705 RICHLAND BEANBLOSSOM COMM SCH CO	46020.	33540.	33637.	5650.	1521650.	1640697.
53 5740 MONROE COUNTY COMMUNITY SCH CORP	321750.	373132.	280020.	89600.	7863050.	8916548.
54 5835 NORTH MONTGOMERY COMM SCH CORP	66690.	78650.	56582.	23920.	1628900.	1854742.
54 5845, SOUTH MONTGOMERY COMM SCH CORP	58110.	75270.	65227.	19890.	1450800.	1669297.
54 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	76830.	98020.	21450.	9620.	2026050.	2231969.
55 5900 MONROE-GREGG SCHOOL DISTRICT	0.	7020.	39520.	2990.	1008800.	1058329.
55 5910 EMINENCE CONS SCHOOL CORP	11700.	16250.	29120.	1950.	375050.	434070.
55 5925 M S D MARTINSVILLE SCHOOLS	0.	173550.	106275.	37830.	3682250.	3999901.
55 5930 MORGESVILLE CONS SCHOOL CORP	0.	96655.	79360.	24960.	2575300.	2776213.
56 5945 NORTH NEWTON SCHOOL CORP	53820.	54080.	66917.	15340.	1162850.	1353007.
56 5995 SOUTH NEWTON SCHOOL CORP	40950.	41015.	45175.	6630.	867100.	1000870.
57 6055 CENTRAL NOBLE COMM SCHOOLS CORP	39000.	71727.	74620.	8710.	922350.	1116407.
57 6060 EAST NOBLE SCHOOL CORP	114660.	180830.	147680.	21380.	2475200.	2941247.
57 6065 WEST NOBLE SCHOOL CORPORATION	57720.	69387.	105430.	3640.	1193400.	1429577.
58 6080 RISING SUN-OHIO CO COMM SCH CORP	0.	48230.	25740.	5590.	698750.	778310.
59 6145 ORLEANS COMMUNITY SCHOOLS	20280.	18950.	25740.	5200.	564850.	634920.
59 6155 PAOLI COMMUNITY SCHOOL CCRP	35270.	32500.	53820.	27300.	1102400.	1252289.
59 6160 SPRINGS VALLEY COMM SCHOOL CORP	28080.	27625.	32240.	3900.	767650.	859495.
60 6195 SPENCER-OWEN COMMUNITY SCHOOLS	0.	64740.	57720.	20280.	1729650.	1872389.
61 6260 SOUTHWEST PARKE COMM SCHOOL CORP	37050.	30420.	36400.	7930.	861900.	973700.
61 6300 ROCKVILLE COMMUNITY SCHOOLS	0.	23757.	24050.	7280.	697450.	752537.
61 6310 TURKEY RUN COMMUNITY SCHOOL CORP	14430.	5460.	22392.	8320.	547500.	597902.
62 6325 PERRY CENTRAL COMM SCHOOLS CORP	31200.	16380.	0.	23530.	780000.	851110.
62 6340 CANNELTON CITY SCHOOLS	11310.	11700.	12090.	1560.	321750.	358410.
62 6350 TELL CITY-TROY TWP SCHOOL CORP	63570.	40852.	37310.	29120.	1911000.	2081852.
63 6445 PIKE COUNTY SCHOOL CORP	54600.	58305.	47840.	29640.	1725100.	1915484.
64 6460 BOONE TOWNSHIP SCHOOLS	23400.	0.	12805.	0.	536900.	573105.
64 6470 DUNELAND SCHOOL CORPORATION	130650.	0.	46052.	23530.	3118050.	3316280.
64 6490 MORGAN TOWNSHIP SCHOOLS	11700.	0.	30420.	4680.	227500.	274300.
64 6510 PLEASANT TOWNSHIP SCHOOLS	23400.	0.	18720.	6630.	488400.	537550.
64 6520 PORTER TOWNSHIP SCHOOLS	24180.	0.	20280.	11440.	579150.	635050.
64 6530 UNION TOWNSHIP SCHOOLS	15210.	0.	12480.	1170.	404950.	435810.
64 6540 WASHINGTON TOWNSHIP SCHOOLS	10920.	0.	14170.	1170.	234000.	260260.
64 6550 PORTAGE TOWNSHIP SCHOOLS	274560.	0.	138840.	29380.	5697250.	6140026.
64 6560 VALPARAISO COMMUNITY SCHOOLS	160680.	0.	60177.	23920.	3144700.	3409473.
65 6590 M S D MOUNT VERNON	89310.	77740.	53722.	26780.	1946750.	2194302.

APPENDIX B--PART I (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
65 6600 M S D NORTH POSEY COUNTY SCHOOLS	41340.	53690.	88432.	2340.	1161550.	1347352.
65 6610 NEW HARMONY TOWN & TWP CONS SCH	7800.	4680.	1820.	14040.	214500.	242840.
66 6620 EASTERN PULASKI COMM SCHCOL CORP	36660.	0.	30810.	10920.	1082250.	1160639.
66 6630 WEST CENTRAL SCHOOL CORP	27300.	32760.	55282.	520.	811200.	927062.
67 6705 SOUTH PUTNAM COMMUNITY SCHOOLS	30030.	22620.	49855.	1170.	903500.	1007175.
67 6715 NORTH PUTNAM COMMUNITY SCHOOLS	39780.	25025.	53657.	14950.	1082900.	1216312.
67 6750 CLOVERDALE COMMUNITY SCHOOLS	24180.	16770.	16282.	10530.	740350.	808112.
67 6755 GREENCASTLE COMMUNITY SCHOOLS	46800.	31200.	51025.	16900.	1428050.	1573974.
68 6795 UNION SCHOOL CORPORATION	21840.	11700.	38870.	10400.	644800.	727610.
68 6805 RANDOLPH SOUTHERN SCHOOL CORP	26130.	22620.	54730.	2080.	620100.	725660.
68 6820 MONROE CENTRAL SCHOOL CORP	37440.	17875.	36920.	13780.	859300.	965315.
68 6825 RANDOLPH CENTRAL SCHOOL CORP	67470.	63537.	83330.	12870.	1534000.	1761207.
68 6835 RANDOLPH EASTERN SCHOOL CORP	46020.	38090.	54860.	1690.	869850.	1030510.
69 6865 SOUTH RIPLEY COMMUNITY SCH CORP	31200.	0.	12220.	11700.	962650.	1017770.
69 6895 BATESVILLE COMMUNITY SCHOOL CORP	57330.	37765.	39032.	16120.	959900.	1090147.
69 6900 JAC-CEN-DEL COMMUNITY SCH CORP	28470.	0.	12480.	14820.	687050.	742820.
69 6910 MILAN COMMUNITY SCHOOL CORP	22230.	0.	37310.	13910.	692900.	760350.
70 6995 RUSHVILLE CONSOLIDATED SCHOOLS	110370.	125450.	150065.	40820.	2587650.	3014372.
71 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP	38220.	0.	34060.	8320.	781950.	862550.
71 7175 PENN-HARRIS-MADISON SCHOOL CORP	179400.	0.	4875.	42380.	4143100.	4369751.
71 7200 MISHAWAKA CITY SCHOOLS	197340.	0.	5980.	106470.	3513650.	4223435.
71 7205 SOUTH BEND COMMUNITY SCHOOL CORP	899340.	1015950.	464327.	485550.	20022592.	22887760.
71 7215 UNION-NORTH UNITED SCHOOL CORP	39390.	0.	62465.	21580.	1181700.	1305134.
72 7230 SCOTT COUNTY SCHOOL DISTRICT 1	35100.	62790.	0.	5070.	1133600.	1236559.
72 7255 SCOTT COUNTY SCHOOL DISTRICT 2	0.	58402.	65065.	16120.	1862900.	2002467.
73 7285 SHELBY EASTERN SCHOOLS	0.	0.	45370.	5720.	1325350.	1376439.
73 7350 NORTHWESTERN CONS SCHOOL CORP	44070.	0.	60580.	25510.	1244100.	1374359.
73 7360 SOUTHWESTERN CON SCH SHELBY CO	0.	0.	15860.	4290.	647400.	667550.
73 7365 SHELBYVILLE CENTRAL SCHOOLS	112320.	0.	0.	32760.	2826850.	2971920.
74 7385 NORTH SPENCER COUNTY SCHOOL CORP	60450.	74587.	74380.	8840.	1482000.	1700757.
74 7445 SOUTH SPENCER COUNTY SCHOOL CORP	50700.	48490.	3185.	12870.	1236950.	1352194.
75 7495 OREGON-DAVIS SCHOOL CORPORATION	23400.	0.	10660.	0.	551200.	565200.
75 7515 NORTH JUDSON-SAN PIERRE SCH CORP	44460.	0.	75686.	14560.	1274650.	1409355.
75 7525 KNOX COMMUNITY SCHOOL CORP	47190.	0.	57850.	10530.	1408550.	1524119.
76 7605 M S D FREMONT SCHOOLS	21450.	16250.	18265.	4550.	520000.	560515.
76 7610 HAMILTON COMMUNITY SCHOOLS	19500.	16250.	26065.	13390.	508950.	584155.
76 7615 M S D STEUBEN COUNTY SCHOOLS	76440.	77772.	22360.	13390.	1451450.	1641418.
77 7645 NORTHEAST SCHOOL CORP	60450.	62855.	19370.	21580.	1354000.	1518054.
77 7715 SOUTHWEST SCHOOL CORP	58110.	55250.	55477.	24310.	1259700.	1452847.
78 7775 SWITZERLAND COUNTY SCHOOL CORP	27300.	37570.	50960.	8450.	987350.	1111629.
79 7855 LAFAYETTE SCHOOL CORPORATION	313170.	288236.	18557.	73060.	5905250.	6598271.
79 7865 TIPPECANOE SCHOOL CORP	218400.	184275.	198185.	68640.	4617600.	5287097.
79 7875 WEST LAFAYETTE COMM SCHOOL CORP	72930.	39325.	2600.	28600.	1612000.	1755454.
80 7935 NORTHERN COMM SCHS TIPTON CO	35100.	17550.	38707.	14430.	863200.	968587.
80 7945 TIPTON COMMUNITY SCHOOL CORP	71370.	59800.	98442.	0.	1626950.	1856562.

APPENDIX B--PART 1 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VDC ED	COMP	ADM	BASIC PROG.
81 7950 UNION COUNTY SCHOOL CORP	42510.	66040.	36270.	6890.	1135550.	1287259.
82 7995 EVANSVILLE-VANDERBURGH SCH CORP	815100.	1003242.	457392.	378170.	18792800.	21446689.
83 8010 NORTH VERMILLION COMM SCH CORP	30810.	17615.	23400.	10660.	698750.	781235.
83 8020 SOUTH VERMILLION COMM SCH CORP	69420.	30420.	60060.	19240.	1534000.	1713139.
84 8030 VIGO COUNTY SCHOOL CORP	536250.	814840.	417170.	289640.	13419900.	15477797.
85 8045 MANCHESTER COMMUNITY SCHOOLS	47190.	55835.	49400.	2.	1229150.	1402374.
85 8050 M S D WABASH COUNTY SCHOOLS	82680.	101140.	143000.	35620.	2132650.	2495089.
85 8050 WABASH CITY SCHOOLS	80730.	121940.	0.	12480.	1768650.	1983799.
86 8115 M S D OF WARREN COUNTY	0.	100360.	95257.	7540.	1210300.	1412457.
87 8130 WARRICK COUNTY SCHOOL CORP	219180.	152230.	44980.	43940.	5022550.	5482876.
88 8205 SALEM COMMUNITY SCHOOLS	51870.	46345.	55068.	15860.	1412450.	1581592.
88 8215 EAST WASHINGTON SCHOOL CORP	14040.	15600.	23270.	7800.	808600.	869310.
88 8220 WEST WASHINGTON SCHOOL CORP	30810.	0.	89914.	12350.	788450.	921524.
89 8305 NETTLE CREEK SCHOOL CORP	51870.	37570.	60255.	17030.	1108700.	1275624.
89 8355 WESTERN WAYNE SCHOOLS	43680.	40300.	62627.	29250.	1105650.	1281507.
89 8360 CENTERVILLE-ABINGTON COMM SCHS	54210.	64350.	57460.	11700.	1293500.	1481219.
89 8375 NORTHEASTERN WAYNE SCHOOLS	37440.	31395.	23140.	23790.	1062250.	1198014.
89 8385 RICHMOND COMMUNITY SCHOOL CORP	327600.	323849.	47775.	158470.	6577350.	7435040.
90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS	31980.	0.	42965.	9620.	805350.	889915.
90 8435 NORTHERN WELLS COMMUNITY SCHOOLS	69030.	24700.	0.	6240.	1593150.	1693119.
90 8445 M S D BLUFFTON-HARRISON	69810.	51090.	19110.	13000.	1395550.	1548559.
91 8515 NORTH WHITE SCHOOL CORP	0.	0.	22100.	10270.	739050.	771420.
91 8525 FRONTIER SCHOOL CORPORATION	24570.	23270.	25480.	1430.	533650.	608400.
91 8535 TRI-COUNTY SCHOOL CORP	0.	32825.	29510.	7930.	645450.	715715.
91 8565 TWIN LAKES SCHOOL CORP	79950.	13195.	98254.	8320.	1859650.	2059368.
92 8580 COLUMBIA TOWNSHIP SCHOOLS	15990.	0.	0.	0.	215150.	231140.
92 8590 ETNA-TROY TOWNSHIP SCHOOLS	10140.	0.	0.	2340.	156000.	168480.
92 8600 JEFFERSON TOWNSHIP SCHOOLS	9750.	0.	0.	0.	183950.	193700.
92 8625 SMITH-GREEN COMMUNITY SCHOOLS	41340.	16055.	47417.	7020.	936650.	1048482.
92 8630 THORNCREEK TOWNSHIP SCHOOLS	17940.	0.	0.	5720.	269100.	292760.
92 8640 UNION TOWNSHIP SCHOOLS	12870.	0.	0.	10270.	152750.	175890.
92 8650 WASHINGTON TOWNSHIP SCHOOLS	6970.	0.	0.	1430.	125450.	135850.
92 8660 COLUMBIA CITY JT HIGH SCHOOL	0.	0.	76440.	5200.	811850.	893490.
92 8665 COLUMBIA CITY SCHOOLS	21060.	13000.	0.	4940.	454350.	493350.
**** STATE TOTALS ****	29008587.	2832479.	19499238.	12254578.	735367060.	824453610.



APPENDIX B--PART 2

FUNDS GENERATED BY MAJOR PROGRAM AREA IN BASIC PROGRAM OF \$625 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF \$2.75

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
1 15 ADAMS CENTRAL COMMUNITY SCHOOLS	39375.	9000.	58000.	9125.	858750.	974250.
1 25 NORTH ADAMS COMMUNITY SCHOOLS	105750.	126000.	29150.	3125.	1501375.	1768405.
1 35 SOUTH ADAMS SCHOOLS	42000.	50000.	26937.	14625.	996875.	1130437.
2 125 M S D SOUTHWEST ALLEN COUNTY	59250.	71531.	0.	7250.	1616250.	1754281.
2 225 NORTHWEST ALLEN COUNTY SCHOOLS	71250.	45875.	55625.	10500.	1579375.	1762624.
2 235 FORT WAYNE COMMUNITY SCHOOLS	1217999.	1339405.	382556.	604500.	24278736.	27823200.
2 255 EAST ALLEN COUNTY SCHOOLS	354750.	299719.	134969.	69875.	7232500.	8091809.
3 365 BARTHOLOMEW CONS SCHOOL CORP	334875.	386875.	274750.	110875.	7923125.	9030498.
3 370 FLAT ROCK-HAWCREEK SCHOOL CORP	30750.	0.	38375.	7250.	836250.	912625.
4 355 BENTON COMMUNITY SCHOOL CORP	79875.	89500.	120956.	17500.	1834375.	2142205.
5 515 BLACKFORD COUNTY SCHOOLS	97500.	82250.	91000.	19625.	2221250.	2511624.
6 615 WESTERN BOONE CO COMM SCH CORP	48000.	0.	50125.	7375.	1312500.	1417999.
6 630 EAGLE-UNION COMMUNITY SCH CORP	42750.	31062.	20125.	11125.	1058750.	1163612.
6 665 LEBANON COMMUNITY SCHOOL CORP	88875.	0.	35187.	29625.	2126250.	2275937.
7 670 BROWN COUNTY SCHOOL CORP	0.	48562.	20125.	24000.	1486875.	1579562.
8 750 CAPROLL CONSOLIDATED SCHOOL CORP	34500.	0.	40594.	4625.	991875.	1071593.
8 755 DELPHI COMMUNITY SCHOOL CORP	55125.	0.	32969.	8375.	1271250.	1367718.
9 775 PIONEER REGIONAL SCHOOL CORP	28875.	0.	10750.	9500.	801875.	851000.
9 815 SOUTHEASTERN SCHOOL CORP	67125.	0.	108219.	21625.	1440625.	1637593.
9 875 LOGANSPORT COMMUNITY SCHOOL CORP	135000.	0.	110812.	19000.	3263125.	3527934.
10 940 WEST CLARK COMMUNITY SCHOOLS	84375.	159500.	85750.	28000.	2381250.	2738872.
10 1000 CLARKSVILLE COMM SCHOOL CORP	0.	57250.	49219.	15625.	1303750.	1425843.
10 1010 GREATER CLARK COUNTY SCHOOLS	293625.	342250.	175562.	105625.	7331250.	8248308.
11 1125 CLAY COMMUNITY SCHOOLS	115500.	136531.	107562.	45750.	3071250.	3476591.
12 1150 CLINTON CENTRAL SCHOOL CORP	34875.	0.	66844.	10750.	879375.	991844.
12 1160 CLINTON PRAIRIE SCHOOL CORP	32625.	0.	51375.	7250.	818750.	910000.
12 1170 FRANKFORT COMMUNITY SCHOOLS	89625.	0.	96062.	24500.	2212500.	2422667.
12 1180 ROSSVILLE CONS SCHOOL DISTRICT	22500.	0.	40625.	1250.	535625.	600000.
13 1300 CRAWFORD COUNTY COMM SCHOOL CORP	0.	63937.	60500.	32375.	1264375.	1421187.
14 1315 BARR-REEVE COMMUNITY SCHOOLS INC	16125.	31250.	18750.	13250.	510000.	589375.
14 1375 NORTH GAVIESS COUNTY COMM SCHOOL	30000.	28125.	48000.	10000.	912500.	1028625.
14 1405 WASHINGTON COMMUNITY SCHOOLS INC	67500.	67250.	98187.	25125.	1843750.	2101512.
15 1500 SUNMAN--DEARBORN COMM SCH CORP	70875.	41562.	98625.	7750.	1589375.	1608187.
15 1600 SOUTH DEARBORN COMM SCHOOL CORP	79500.	38250.	32000.	10500.	1816250.	1976499.
15 1620 LAWRENCEBURG COMM SCHOOL CORP	59250.	55312.	52937.	20250.	1195625.	1383374.
16 1655 DECATUR COUNTY COMMUNITY SCHOOLS	0.	28125.	95000.	24775.	1778125.	1925624.
16 1730 GREENSBURG COMMUNITY SCHOOLS	79500.	45937.	34937.	21125.	1560625.	1742124.
17 1805 DEKALB CO EASTERN COMM SCH DIST	42375.	59750.	44094.	11250.	1001875.	1159343.
17 1820 GARRETT-KEYSER-BUTLER COMM SCHS	48000.	64250.	82312.	6125.	1095625.	1290312.
17 1835 DEKALB CO CTL UNITED SCH DIST	114000.	120250.	105594.	13250.	2534375.	2887488.
18 1875 DELAWARE COMMUNITY SCHOOL CORP	103125.	26563.	159187.	18250.	2326250.	2633374.
18 1885 HARRISON-WASH COMM SCHOOL CORP	36750.	41687.	15781.	17375.	963750.	1075343.
18 1895 LIBERTY-PERRY COMM SCHOOL CORP	47250.	0.	42875.	16000.	1151250.	1256374.
18 1900 MONROE COMMUNITY SCHOOL CORP	20625.	10000.	18562.	0.	584375.	633362.
18 1910 MT PLEASANT TWP COMM SCH CORP	72000.	46312.	32531.	16000.	1633750.	1800593.

APPENDIX B--PART 2 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PRDG.
18 1940 SALEM COMMUNITY SC-HOOL	25875.	30625.	3500.	3875.	702500.	766375.
18 1970 MUNCIE COMMUNITY SCHOOLS	462375.	704669.	196250.	193625.	9418750.	10977666.
19 2040 NORTHEAST DUBOIS COUNTY SCH CORP	32250.	43438.	53250.	5375.	674375.	806687.
19 2100 SOUTHEAST DUBOIS COUNTY SCH CORP	43875.	15750.	0.	500.	1027500.	1087624.
19 2110 SOUTHWEST DUBOIS COUNTY SCH CORP	53625.	49844.	35375.	11875.	1317500.	1468218.
19 2120 GREATER JASPER CONSOLIDATED SCHS	90375.	46250.	54875.	15625.	1838750.	2045874.
20 2155 FAIRFIELD COMMUNITY SCHOOLS	43500.	41062.	37562.	9875.	936125.	1070124.
20 2260 BAUGO COMMUNITY SCHOOLS	45000.	38000.	30062.	6250.	932500.	1051812.
20 2270 CONCORD COMMUNITY SCHOOLS	90750.	68000.	0.	8375.	2080000.	2247124.
20 2275 MIDDLEBURY COMMUNITY SCHOOLS	59625.	48250.	40437.	0.	1221875.	1370187.
20 2285 WA-NEE COMMUNITY SCHOOLS	68250.	54500.	82125.	25000.	1747500.	1977374.
20 2305 ELKHART COMMUNITY SCHOOLS	412125.	274750.	196269.	175750.	8329375.	9388266.
20 2315 GOSHEN COMMUNITY SCHOOLS	117000.	111687.	42562.	20000.	2481250.	2772497.
21 2395 FAYETTE COUNTY SCHOOL CORP	170250.	176900.	223312.	32875.	3695000.	4300334.
22 2400 N ALBANY-FLOYD CO CONS SCH CORP	0.	278969.	417375.	108625.	7609375.	8414340.
23 2435 ATTICA CONSOLIDATED SCHOOL CORP	30000.	53500.	33375.	6375.	795000.	918250.
23 2440 COVINGTON COMMUNITY SCHOCL CORP	30375.	40906.	26750.	4750.	820625.	923406.
23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP	42375.	48500.	59500.	6875.	1098125.	1255374.
24 2475 FRANKLIN COUNTY COMM SCH CORP	39375.	97719.	40625.	20000.	1920000.	2117718.
25 2640 UNION TOWNSHIP SCHOOLS	0.	0.	0.	0.	192500.	192500.
25 2645 ROCHESTER COMMUNITY SCHOCL CORP	49125.	0.	30062.	16750.	1310625.	1406562.
25 2650 EAST GIBSON SCHOOL CORPORATION	20625.	0.	67750.	1125.	623750.	713250.
26 2725 NORTH GIBSON SCHOOL CORPORATION	38625.	8250.	6344.	18500.	1029375.	1101093.
26 2735 SOUTH GIBSON SCHOOL CORPORATION	72375.	64969.	66156.	38500.	1655000.	1896999.
26 2765 SOUTH GIBSON SCHOOL CORPORATION	57000.	49000.	45000.	15750.	1284375.	1451124.
27 2815 EASTBROOK COMMUNITY SCHOCL CORP	61125.	55625.	66906.	3125.	1396250.	1573031.
27 2825 MADISON-GRANT UNITED SCHOOL CORP	63000.	52250.	57625.	14500.	1651875.	1819249.
27 2855 MISSISSINAWA COMM SCHOOLS CORP	87750.	84250.	27562.	24125.	1958750.	2182437.
27 2865 MARION COMMUNITY SCHOOLS	268125.	344594.	61000.	100375.	6482500.	7256591.
28 2920 BLOOMFIELD SCHOOL DISTRICT	37500.	38437.	17000.	5625.	720625.	819187.
28 2930 CENTRAL SCHOOL DISTRICT	10125.	5938.	35000.	1000.	297500.	349562.
28 2940 EASTERN CONS SCHOOL DIST	24000.	0.	44750.	3875.	618125.	690750.
28 2950 LINTON-STOCKTON SCHOOL CORP	38250.	33500.	26000.	9125.	949375.	1056249.
28 2960 M S D SHAKAMAK SCHOOLS	25500.	50437.	19500.	4250.	767500.	867187.
28 2970 WASHINGTON-STAFFORD CONS	0.	4688.	72000.	4750.	250000.	331437.
28 2980 WASHINGTON-JEFFERSON CONS SCH	7875.	0.	18375.	1125.	284375.	311750.
29 3005 HAMILTON SOUTHEASTERN SCHOOLS	39750.	47000.	5875.	2250.	1053750.	1148724.
29 3025 HAMILTON HEIGHTS SCHOOL CORP	41625.	8250.	48000.	7250.	993125.	1098249.
29 3030 WESTFIELD-WASHINGTON SCHCOLS	32250.	11250.	9750.	7625.	845000.	905875.
29 3055 MARION-ADAMS SCHOOLS	24375.	9000.	56906.	10750.	818125.	919156.
29 3060 CARMEL CLAY SCHOOLS	189000.	90250.	99687.	21250.	4167500.	4507653.
29 3070 NOBLESVILLE SCHOOLS	79500.	67250.	50469.	22750.	2156250.	2382218.
30 3115 SOUTHERN HANCOCK CO COMM SCH COR	0.	0.	58469.	7375.	1258750.	1324593.
30 3125 GREENFIELD-CENTRAL COMM SCHOOLS	100125.	0.	23406.	7750.	2573125.	2704404.
30 3135 MT VERNON COMMUNITY SCHOOL CORP	0.	0.	10500.	5625.	1270625.	1286749.



## APPENDIX B--PART 2 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
30 3145 EASTERN HANCOCK CO COMM SCH CORP	0.	0.	15000.	10750.	870625.	896375.
31 3160 FRANKLIN TOWNSHIP SCHOOLS	8625.	14063.	12500.	0.	359375.	394562.
31 3180 NORTH CENTRAL COMM SCHOOL CORP	0.	62281.	36250.	11000.	1246675.	1356406.
31 3190 SOUTH HARRISON SCHOOL CORP	60375.	69063.	51375.	14250.	1786250.	1961312.
32 3295 NORTH WEST HENDRICKS SCHOOLS	0.	5250.	0.	0.	855625.	860875.
32 3305 BROWNSBURG COMMUNITY SCHOOL CORP	0.	50000.	65281.	16000.	2273125.	2404406.
32 3315 AVON COMMUNITY SCHOOL CORP	0.	50000.	19406.	2375.	1421875.	14933650.
32 3325 DANVILLE COMMUNITY SCHOOL CORP	43675.	39375.	49125.	8500.	1148750.	1289624.
32 3330 PLAINFIELD COMMUNITY SCHOOL CORP	94500.	47000.	49906.	9750.	2178125.	2379281.
32 3335 MILL CREEK COMMUNITY SCHOOL CORP	0.	34750.	36344.	13750.	1199375.	1284218.
33 3405 BLUE RIVER VALLEY SCHOOL CORP	27000.	24937.	46000.	0.	794375.	892312.
33 3415 SOUTH HENRY SCHOOL CORP	30750.	38625.	44000.	2375.	749375.	862125.
33 3435 NORTHWESTERN SCH CORP HENRY CO	51000.	35469.	56375.	13625.	1173750.	1331218.
33 3445 NEW CASTLE COMMUNITY SCHOOL CORP	157125.	133875.	108319.	55250.	3728125.	4182090.
33 3455 C A BEARD MEMORIAL SCHOOL CORP	51750.	0.	41125.	25750.	1215000.	1333624.
34 3460 TAYLOR COMMUNITY SCHGOL CORP	0.	58812.	0.	10375.	1626125.	1677312.
34 3470 NORTHWESTERN COMMUNITY SCH CORP	56625.	29562.	36000.	14000.	1438125.	1574312.
34 3480 EASTERN-HOWARD COMM SCHDCL CORP	30375.	24625.	28125.	1375.	532500.	1017000.
34 3490 WESTERN SCHOOL CORP	66375.	27125.	80125.	5125.	1533750.	1712499.
34 3500 KOKOMO-CENTER TWP CONS SCH CORP	307875.	389087.	179719.	99750.	7227500.	8203928.
35 3625 HUNTINGTON CO COMMUNITY SCH CORP	200250.	218100.	156562.	35250.	4648125.	5258256.
36 3640 CARR TOWNSHIP SCHOOLS	7875.	0.	0.	0.	218750.	226625.
36 3675 SEYMOUR COMMUNITY SCHOOLS	123750.	94219.	77000.	25625.	2480000.	2800590.
36 3695 BROWNSTOWN CENTRAL COMM SCH CORP	51750.	47750.	65469.	10750.	1201250.	1376958.
36 3710 M S D VERNON TOWNSHIP	23625.	9000.	60219.	2875.	545625.	641344.
37 3785 KANKAKEE VALLEY SCHOOL CORP	0.	65406.	63781.	15375.	1431875.	1576437.
37 3815 RENSSELAER CENTRAL SCHOOL CORP	54750.	53281.	27644.	14000.	1270000.	1419674.
38 3945 JAY SCHOOL CORP	160125.	138625.	80687.	32750.	3477500.	3889585.
39 3595 MADISON CONSOLIDATED SCHOOLS	106875.	102875.	82612.	45625.	2665000.	3003183.
39 4000 SOUTHWESTERN-JEFFERSON CO CONS	45000.	24375.	28375.	18750.	1006250.	1122749.
40 4015 JENNINGS COUNTY SCHOOL CORP.	0.	135250.	96875.	36375.	2663750.	3152248.
41 4145 CLARK-PLEASANT COMM SCHOOL CORP	0.	31250.	47625.	5750.	1741250.	1825874.
41 4205 CENTER GROVE COMMUNITY SCH CORP	0.	28125.	34500.	17000.	2115625.	2195249.
41 4215 EDINBURG COMMUNITY SCHOOL CORP	33000.	0.	22375.	7250.	881250.	943875.
41 4225 FRANKLIN COMMUNITY SCHOOL CORP	85125.	136500.	60625.	3500.	2363750.	2649497.
41 4245 GREENWOOD COMMUNITY SCHOOL CORP	0.	25000.	0.	29625.	2070000.	2124624.
41 4255 NINEVEH-HENSLEY-JACKSON UNTO SCH	0.	0.	29312.	13500.	1129375.	1172187.
42 4315 NORTH KNOX SCHOOL CORP	52875.	68750.	39156.	23125.	1318125.	1502030.
42 4325 SOUTH KNOX SCHOOL CORP	31125.	47500.	64969.	21375.	891875.	1056843.
42 4335 VINCENNES COMMUNITY SCHOOL CORP	105000.	130000.	72187.	52750.	2623125.	2983059.
43 4345 LAKELAND COMMUNITY SCHOOL CORP	81000.	71375.	93531.	13675.	1873750.	2133531.
43 4415 BARSAN COMMUNITY SCHOOLS	166875.	130000.	84719.	30875.	3566975.	3775340.
43 4445 TIPPECANOE VALLEY SCHOOL CORP	49875.	42500.	25000.	14500.	1292500.	1424374.
43 4455 WHITKO COMMUNITY SCHOOL CORP	59625.	21000.	63250.	13375.	1339375.	1496624.
44 4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	56625.	78781.	93344.	15500.	1126675.	1376124.

## APPENDIX B--PART 2 (Continued)

	DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
44	4525 WESTVIEW SCHOOL CORPORATION	28125.	39406.	6850.	24500.	286250.	1045131.
44	4535 LAKELAND SCHOOL CORPORATION	68250.	74187.	38162.	7500.	1397500.	1565599.
45	4580 HANOVER COMMUNITY SCHOOL CORP	40500.	0.	0.	14625.	993125.	1048250.
45	4590 HOBART TOWNSHIP SCHOOLS	67500.	0.	27312.	46250.	1453750.	1594812.
45	4600 ROSS TOWNSHIP SCHOOL CORP	185625.	0.	45250.	51625.	4388750.	4671247.
45	4615 LAKE CENTRAL SCHOOL CORP	145125.	75000.	30437.	36000.	3044375.	3330935.
45	4645 TRI-CREEK SCHOOL CORP	65875.	0.	70219.	54625.	2170625.	2381343.
45	4650 LAKE RIDGE SCHOOLS	133875.	0.	42431.	122750.	2866875.	3165930.
45	4660 CROWN POINT COMMUNITY SCH CORP	146625.	0.	55000.	45250.	3661250.	3908122.
45	4670 EAST CHICAGO CITY SCHOOLS	256125.	212781.	10062.	312750.	5566250.	6357966.
45	4680 EAST GARY CITY SCHOOLS	63375.	0.	8750.	48250.	1387500.	1507874.
45	4690 GARY COMMUNITY SCHOOL CORP	1003500.	1689012.	344837.	1347124.	24867488.	29251968.
45	4700 GRIFFITH PUBLIC SCHOOLS	115125.	0.	8281.	53500.	2497500.	2674404.
45	4710 HARMOND CITY SCHOOLS	574875.	977893.	475037.	273000.	12515625.	14816428.
45	4720 HIGHLAND TOWN SCHOOLS	178875.	0.	0.	41500.	4396875.	4617248.
45	4730 SCHOOL CITY OF HOBART	136875.	0.	46312.	32000.	3106875.	3322060.
45	4740 MUNSTER COMMUNITY SCHOOLS	127125.	38687.	23750.	15375.	2721875.	2926809.
45	4760 WHITING CITY SCHOOLS	33750.	0.	0.	29625.	588750.	652125.
46	4770 CASS TOWNSHIP SCHOOLS	16875.	0.	0.	6250.	213750.	236875.
46	4790 DEWEY TOWNSHIP SCHOOLS	7125.	0.	10750.	0.	205625.	223500.
46	4805 NEW PRAIRIE UNITED SCHOOL CORP	52500.	49250.	110125.	7125.	1597500.	1816499.
46	4860 NEW DURHAM TOWNSHIP SCHOOLS	18750.	0.	4375.	0.	475000.	496125.
46	4925 MICHIGAN CITY AREA SCHOOLS	355500.	480200.	149606.	145625.	7312500.	8443427.
46	4940 CLINTON-HANNA-NOBLE CONS S DIST	16125.	39500.	5938.	10000.	531250.	602812.
46	4945 LAPORTE COMMUNITY SCHOOL CORP	198000.	120094.	20500.	66125.	4593750.	4598464.
46	4975 NORTH LAWRENCE COMMUNITY SCHOOLS	139875.	299250.	186681.	55000.	4041875.	4722678.
47	5085 MITCHELL COMMUNITY SCHOOLS	33375.	52250.	28375.	15625.	1375625.	1505249.
48	5245 WEST CENTRAL COMMUNITY SCH CORP	77625.	53000.	58250.	20000.	1965000.	2175874.
48	5255 SOUTH MADISON COMMUNITY SCH CORP	0.	0.	92094.	3500.	2418125.	2513718.
48	5265 ALEXANDRIA COMMUNITY SCHOOL CORP	69000.	53687.	23000.	17625.	1624375.	1787687.
48	5275 ANDERSON COMMUNITY SCHOOL CORP	529875.	415837.	360231.	162500.	11070000.	12538439.
48	5280 ELWOOD COMMUNITY SCHOOL CORP	75750.	82125.	114812.	40625.	1952500.	2265812.
49	5300 M S D DECATUR TOWNSHIP	86625.	84625.	64719.	23750.	2830625.	3090339.
49	5310 FRANKLIN TOWNSHIP COMM SCH CORP	0.	17188.	24969.	18875.	1703750.	1764781.
49	5330 M S D LAWRENCE TOWNSHIP	202125.	206687.	81675.	55375.	5737500.	6283359.
49	5340 M S D PERRY TOWNSHIP	322125.	101250.	145750.	62250.	7758125.	8389497.
49	5350 M S D PIKE TOWNSHIP	80625.	142000.	49906.	4500.	2016250.	2293280.
49	5360 M S D WARREN TOWNSHIP	236250.	236600.	9375.	72375.	6262500.	6817097.
49	5370 M S D WASHINGTON TOWNSHIP	336500.	353750.	162162.	106500.	8742500.	9699409.
49	5375 M S D WAYNE TOWNSHIP	308250.	301750.	230343.	116625.	7406250.	8363215.
49	5380 BEECH GROVE CITY SCHOOLS	71250.	15625.	49125.	16625.	1741250.	1893674.
49	5385 INDIANAPOLIS PUBLIC SCHOOLS	2453623.	3188654.	451450.	1752124.	53608736.	61514560.
49	5400 SPEEDWAY CITY SCHOOLS	50250.	21875.	0.	15375.	1372500.	1459999.
50	5455 CULVER COMMUNITY SCHOOLS CORP	39375.	0.	40125.	11375.	918125.	1009000.
50	5470 ARGOS COMMUNITY SCHOOLS	23250.	0.	30000.	5250.	578125.	636625.



APPENDIX B--PART 2 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PROG.
50 5480 BREMEN PUBLIC SCHOOLS	33000.	30937.	43187.	17125.	864375.	988625.
50 5485 PLYMOUTH COMMUNITY SCHOOL CORP	76875.	0.	52312.	18625.	1918125.	2065937.
50 5495 TRITON SCHOOL CORPORATION	28875.	0.	26500.	2625.	763750.	821750.
51 5520 SHOALS COMMUNITY SCHOOL CORP	21000.	48500.	17750.	12875.	669375.	769500.
51 5525 LOOGOOTE COMMUNITY SCHOOL CORP	39375.	26250.	19250.	11500.	995125.	1091999.
52 5615 MACONAUVAH SCHOOL CORP	87375.	67125.	82000.	32750.	2293750.	2562998.
52 5620 NORTH MIAMI CONS SCHOOL DIST	42375.	0.	62625.	11250.	955000.	3071249.
52 5625 OAK HILL UNITED SCHOOL CORP	49875.	83000.	73000.	24750.	1402500.	1633124.
52 5635 PERU COMMUNITY SCHOOLS	100875.	100312.	36125.	28250.	2163750.	2429312.
53 5705 RICHLAND BEANBLOSSOM COMM SCH CO	44250.	32250.	32344.	5625.	1463125.	1577593.
53 5740 MONROE COUNTY COMMUNITY SCH CORP	309375.	358781.	269250.	77500.	7560625.	6575527.
54 5835 NORTH MONTGOMERY COMM SCH CORP	64125.	75625.	54406.	23000.	1565250.	1783406.
54 5845 SOUTH MONTGOMERY COMM SCH CORP	55875.	72375.	62719.	19125.	1395000.	1605093.
54 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	73875.	94250.	20625.	9250.	1948125.	2146124.
55 5900 MONROE-GREGG SCHOOL DISTRICT	0.	6750.	38000.	2875.	970000.	1017625.
55 5910 EMINENCE CONS SCHOOL CORP	11250.	15625.	28000.	1875.	360625.	417375.
55 5925 M S D MARTINSVILLE SCHOOLS	0.	166975.	102187.	36375.	3540625.	3846059.
55 5930 MOORESVILLE CONS SCHOOL CORP	0.	92937.	76250.	24000.	2476250.	2669436.
56 5945 NORTH NEWTON SCHOOL CORP	51750.	52000.	64344.	14750.	1118125.	1300903.
56 5995 SOUTH NEWTON SCHOOL CORP	39375.	39437.	43437.	6375.	833750.	562375.
57 6055 CENTRAL NOBLE COMM SCHOOLS CORP	37500.	68969.	71750.	8375.	886875.	1073468.
57 6060 EAST NOBLE SCHOOL CORP	110250.	173875.	142000.	22000.	2380000.	2628122.
57 6065 WEST NOBLE SCHOOL CORPORATION	55500.	66719.	101375.	3500.	1147500.	1374593.
58 6080 RISING SUN-OHIO CO COMM SCH CORP	0.	46375.	24750.	5375.	671875.	748375.
59 6145 ORLEANS COMMUNITY SCHOOLS	19500.	10125.	24750.	5000.	543125.	610500.
59 6155 PAOLI COMMUNITY SCHOOL CORP	34875.	31250.	51750.	26250.	1000000.	1204124.
59 6160 SPRINGS VALLEY COMM SCHOOL CORP	27000.	26563.	31000.	3750.	738125.	626437.
60 6195 SPENCER-OWEN COMMUNITY SCHOOLS	0.	62250.	55500.	19500.	1603125.	1600374.
61 6260 SOUTHWEST PARKE COMM SCHOOL CORP	35625.	29250.	35000.	7625.	828750.	936250.
61 6300 ROCKVILLE COMMUNITY SCHOOLS	0.	22844.	23125.	7000.	670625.	723594.
61 6310 TURKEY RUN COMMUNITY SCHOOL CORP	13875.	5250.	21531.	8000.	526250.	574906.
62 6325 PERRY CENTRAL COMM SCHOOLS CORP	30000.	15750.	0.	22625.	750000.	818375.
62 6340 CANNELTON CITY SCHOOLS	10875.	11250.	11625.	1500.	309375.	344625.
62 6350 TELL CITY-TROY TWP SCHOOL CORP	61125.	39261.	35875.	28000.	1837500.	2001781.
63 6445 PIKE COUNTY SCHOOL CORP	52500.	56062.	46000.	28500.	1658750.	1041812.
64 6460 BOONE TOWNSHIP SCHOOLS	22500.	0.	12312.	0.	516250.	551062.
64 6470 DUNELAND SCHOOL CORPORATION	125625.	0.	44281.	22625.	2998125.	3190654.
64 6490 MORGAN TOWNSHIP SCHOOLS	11250.	0.	29250.	4500.	218750.	263750.
64 6510 PLEASANT TOWNSHIP SCHOOLS	22500.	0.	18000.	6375.	470000.	516875.
64 6520 PORTER TOWNSHIP SCHOOLS	23250.	0.	19500.	11000.	556875.	610625.
64 6530 UNION TOWNSHIP SCHOOLS	14625.	0.	12000.	1125.	389375.	417125.
64 6540 WASHINGTON TOWNSHIP SCHOOLS	10500.	0.	13625.	1125.	225000.	250250.
64 6550 PORTAGE TOWNSHIP SCHOOLS	264000.	0.	133500.	28250.	5478125.	5903872.
64 6560 VALPARAISO COMMUNITY SCHOOLS	154500.	0.	77094.	23000.	3023750.	3278339.
65 6590 M S D MOUNT VERNON	85875.	74750.	51656.	25750.	1871875.	2109906.

APPENDIX B--PART 2 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PRG.
65 6600 M S D NORTH POSEY COUNTY SCHOOLS	39750.	51625.	85031.	2250.	1116875.	1295531.
65 6610 NEW HARMONY TOWN & TWP CONS SCH	7500.	4500.	1750.	13500.	206250.	233500.
66 6620 EASTERN PULASKI COMM SCHOOL CORP	35250.	0.	29625.	10500.	1040625.	1115999.
66 6630 WEST CENTRAL SCHOOL CORP	26250.	31500.	53156.	500.	780000.	891406.
67 6705 SOUTH PUTNAM COMMUNITY SCHOOLS	28875.	21750.	47937.	1125.	868750.	968437.
67 6715 NORTH PUTNAM COMMUNITY SCHOOLS	38250.	24063.	51594.	14375.	1041250.	1169530.
67 6750 CLOVERDALE COMMUNITY SCHOOLS	23250.	16125.	15656.	10125.	711675.	777031.
67 6755 GREENCASTLE COMMUNITY SCHOOLS	45000.	30000.	49062.	16250.	1373125.	1513437.
68 6795 UNION SCHOOL CORPORATION	21000.	11250.	37375.	10000.	620000.	699625.
68 6805 RANDOLPH SOUTHERN SCHOOL CORP	25125.	21750.	52625.	2000.	596250.	697750.
68 6820 MONROE CENTRAL SCHOOL CORP	36000.	17188.	35500.	13250.	826250.	928187.
68 6825 RANDOLPH CENTRAL SCHOOL CORP	64875.	61094.	80125.	12375.	1475000.	1693462.
68 6835 RANDOLPH EASTERN SCHOOL CORP	44250.	36625.	52750.	1625.	855625.	990675.
69 6865 SOUTH RIPLEY COMMUNITY SCH CORP	30000.	0.	11750.	11250.	925625.	978625.
69 6895 BATESVILLE COMMUNITY SCHOOL CORP	55125.	36312.	37531.	15500.	903750.	1048219.
69 6900 JAC-CEN-DEL COMMUNITY SCH CORP	27375.	0.	12000.	14250.	660625.	714250.
69 6910 MILAN COMMUNITY SCHOOL CCRP	21375.	0.	35875.	13375.	666250.	736875.
70 6995 RUSHVILLE CONSOLIDATED SCHOOLS	106125.	120625.	144312.	39250.	2488125.	2695435.
71 7150 PULK-LINCOLN-JOHNSON SCHOOL CORP	36750.	0.	32750.	6000.	751875.	829375.
71 7175 PENN-HARRIS-MADISON SCHOOL CORP	172500.	0.	4688.	40750.	3983750.	4201684.
71 7200 MISHAWAKA CITY SCHOOLS	169750.	0.	5750.	102375.	3763125.	4060596.
71 7205 SOUTH BEND COMMUNITY SCHOOL CORP	864750.	976875.	446469.	466875.	19252490.	22007456.
71 7215 UNION-NORTH UNITED SCHOOL CORP	37875.	0.	60062.	20750.	1136250.	1254937.
72 7230 SCOTT COUNTY SCHOOL DISTRICT 1	33750.	60375.	0.	4875.	1090000.	1188999.
72 7255 SCOTT COUNTY SCHOOL DISTRICT 2	0.	56156.	62562.	15500.	1791250.	1925408.
73 7255 SHELBY EASTERN SCHOOLS	0.	0.	43625.	5500.	1274375.	1323499.
73 7350 NORTHWESTERN CONS SCHOOL CORP	42375.	0.	58250.	24625.	1196250.	1321499.
73 7360 SOUTHWESTERN CON SCH SHELBY CO	0.	0.	15250.	4125.	622500.	641875.
73 7365 SHELBYVILLE CENTRAL SCHOOLS	108000.	0.	0.	31500.	2718125.	2857622.
74 7385 NORTH SPENCER COUNTY SCHOOL CORP	58125.	71719.	72000.	8500.	1425000.	1635343.
74 7445 SOUTH SPENCER COUNTY SCHOOL CORP	48750.	46625.	3062.	12375.	1189375.	1300187.
75 7495 OREGON-DAVIS SCHOOL CORPORATION	22500.	0.	10250.	0.	530000.	562750.
75 7515 NORTH JUDSCN-SAN PIERRE SCH CORP	42750.	0.	72775.	14000.	1225625.	1355149.
75 7525 KNOX COMMUNITY SCHOOL CORP	45375.	0.	55625.	10125.	1354375.	1465499.
76 7605 M S D FREMONT SCHOOLS	20625.	15625.	17562.	4375.	500000.	558187.
76 7610 HAMILTON COMMUNITY SCHOOLS	18750.	15625.	25062.	12875.	489375.	561687.
76 7615 M S D STEUBEN COUNTY SCHOOLS	73500.	74781.	21506.	12875.	1395625.	1578287.
77 7645 NORTHEAST SCHOOL CORP	58125.	60437.	18625.	20750.	1302500.	1460437.
77 7715 SOUTHWEST SCHOOL CORP	55875.	53125.	53344.	23375.	1211250.	1390968.
78 7775 SWITZERLAND COUNTY SCHOOL CORP	26250.	36125.	49000.	8125.	949375.	1068674.
79 7855 LAFAYETTE SCHOOL CORPORATION	301125.	277150.	17844.	70250.	5678125.	6344492.
79 7865 TIPPECANOE SCHOOL CORP	210000.	177187.	190562.	66000.	4440000.	5083747.
79 7875 WEST LAFAYETTE COMM SCHOOL CORP	70125.	37813.	2500.	27500.	1550000.	1687937.
80 7935 NORTHERN COMM SCHS TIPTON CO	33750.	16875.	37219.	13875.	830000.	931719.
80 7945 TIPTON COMMUNITY SCHOOL CORP	68625.	57500.	94656.	0.	1564375.	1765156.

APPENDIX B--PART 2 (Continued)

DISTRICT NUMBER AND NAME	KGN	SP ED	VOC ED	COMP	ADM	BASIC PRUG.
61 7950 UNICN COUNTY SCHOOL CORP	40875.	63500.	34875.	6625.	1091875.	1237749.
82 7995 EVANSVILLE-VANDERBURGH SCH CORP	783750.	964056.	439800.	363625.	18070000.	20621824.
83 8010 NORTH VERMILLION COMM SCH CORP	25325.	16937.	22500.	10250.	671875.	751187.
83 8020 SOUTH VERMILLION COMM SCH CORP	66750.	29250.	57750.	18500.	1475000.	1647249.
84 8030 VIGO COUNTY SC HOOL CORP	515625.	783500.	401125.	278500.	12903750.	14882497.
85 8045 MANCHESTER COMMUNITY SCHOOLS	45375.	53687.	47500.	20000.	1181875.	1348437.
85 8050 M S D WABASH COUNTY SCHOOLS	79500.	97250.	137500.	34250.	2050625.	2399124.
85 8060 WABASH CITY SCHOOLS	77625.	117250.	0.	12000.	1700625.	1907499.
86 8115 M S D OF WARREN COUNTY	0.	96500.	91594.	7250.	1163750.	1559093.
87 8130 WARRICK COUNTY SCHOOL CORP	210750.	146375.	43250.	42250.	4829375.	5271997.
88 8205 SALEM COMMUNITY SCHOOLS	49875.	44562.	52950.	15250.	1358125.	1520762.
88 8215 EAST WASHINGTON SCHOOL CORP	13500.	15000.	22375.	7500.	777500.	835875.
88 8220 WEST WASHINGTON SCHOOL CORP	29625.	0.	86456.	11875.	758125.	886081.
89 8305 NETTLE CREEK SCHOOL CORP	49875.	36125.	57937.	16375.	1066250.	1226562.
89 8355 WESTERN WAYNE SCHOOLS	42000.	38750.	60219.	28125.	1063125.	1232218.
89 8360 CENTERVILLE-ABINGTON COMM SCHS	52125.	61875.	55250.	11250.	1243750.	1424249.
89 8375 NORTHEASTERN WAYNE SCHOOLS	36000.	30187.	22250.	22875.	1040025.	1151937.
89 8385 RICHMOND COMMUNITY SCHOOL CORP	315000.	311394.	45339.	152375.	6324375.	7149077.
90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS	30750.	0.	41312.	9250.	774375.	855687.
90 8435 NORTHERN WELLS COMMUNITY SCHOOLS	66375.	23750.	0.	6000.	1531875.	1627999.
90 8445 M S D BLUFFTON-HARRISON	67125.	49125.	18375.	12500.	1341875.	1468999.
91 8515 NORTH WHITE SCHOOL CORP	0.	0.	21250.	9875.	710525.	741750.
91 8525 FRONTIER SCHOOL CORPORATION	23625.	22375.	24500.	1375.	513125.	525000.
91 8535 TRI-COUNTY SCHOOL CORP	0.	31562.	28375.	7625.	620625.	688187.
91 8565 TWIN LAKES SCHOOL CORP	76875.	12687.	94475.	8000.	1788125.	1930162.
92 8580 COLUMBIA TOWNSHIP SCHOOLS	15375.	0.	0.	0.	206875.	222250.
92 8590 ETNA-TROY TOWNSHIP SCHOOLS	9750.	0.	0.	2250.	150000.	162000.
92 8600 JEFFERSON TOWNSHIP SCHOOLS	9375.	0.	0.	0.	176875.	186250.
92 8625 SMITH-GREEN COMMUNITY SCHOOLS	39750.	15437.	45594.	6750.	900625.	1008156.
92 8630 THORNCREEK TOWNSHIP SCHOOLS	17250.	0.	0.	5500.	258750.	281500.
92 8640 UNION TOWNSHIP SCHOOLS	12375.	0.	0.	9675.	146875.	169125.
92 8650 WASHINGTON TOWNSHIP SCHOOLS	8625.	0.	0.	1375.	120625.	130625.
92 8660 COLUMBIA CITY JT HIGH SCHOOL	0.	0.	73500.	5000.	780625.	859125.
92 8665 COLUMBIA CITY SCHOOLS	20250.	12500.	0.	4750.	436875.	474375.
**** STATE TOTALS ****	27892872.	27235077.	18749277.	11783248.	707083706.	792743871.

BEST COPY AVAILABLE

## APPENDIX C

LEGEND

"SP ED" indicates the number of pupils enrolled in various special education programs during 1973-74; data were provided by the Division of Special Education.

"VOC ED" refers to the number of pupils enrolled in various special education programs during 1973-74; data were provided by the Division of Vocational Education.

"COMP" reflects the number of pupils recognized as Title I eligibles in the allocation of ESEA Title I funds to local school corporations.

"KGN" refers to the number of kindergarten pupils in ADM as reported for 1973-74.

"1-12 ADM" is the ADM for Grades 1-12 as reported for 1973-74.

APPENDIX C

BASIC PUPIL DATA USED IN CALCULATING THE IMPACT OF MODELS

DISTRICT NUMBER AND NAME	SP ED	VJC ED	COMP	KGN	1-12 ADM
1 15 ADAMS CENTRAL COMMUNITY SCHOOLS	334	12	73	52	1274
1 25 NORTH ADAMS COMMUNITY SCHOOLS	200	308	2	141	2407
1 35 SOUTH ADAMS SCHOOLS	101	125	117	56	1091
2 125 M S D SOUTHWEST ALLEN COUNTY	0	197	53	70	2030
2 225 NORTHWEST ALLEN COUNTY SCHOOLS	334	102	54	95	2317
2 235 FORT WAYNE COMMUNITY SCHOOLS	1485	2428	4830	1024	23460
2 255 EAST ALLEN COUNTY SCHOOLS	720	713	554	673	11371
3 365 BARTHOLMEW CONS SCHOOL CORP	1571	934	887	440	12877
3 370 FLAT ROCK-HAWCREEK SCHOOL CORP	234	0	54	41	1225
4 395 BENTON COMMUNITY SCHOOL CORP	674	235	140	105	4130
5 515 BLACKFORD COUNTY SCHOOLS	607	210	157	130	3251
6 615 WESTERN JOONE CO COMM SCH CORP	310	0	59	34	2200
6 630 EAGLE-UNION COMMUNITY SCH CORP	161	91	89	57	1794
6 650 LEBANON COMMUNITY SCHOOL CORP	274	0	237	113	3402
7 70 BROWN COUNTY SCHOOL CORP	161	119	192	0	2077
8 750 CARROLL CONSOLIDATED SCHOOL CORP	279	0	37	40	1007
8 755 DELPHI COMMUNITY SCHOOL CORP	200	0	57	73	2034
9 775 PIONEER REGIONAL SCHOOL CORP	86	0	70	33	1241
9 815 SOUTHEASTERN SCHOOL CORP	509	0	173	89	2300
9 875 LOGANSPORT COMMUNITY SCHOOL CORP	507	0	152	150	5221
10 940 WEST CLARK COMMUNITY SCHOOLS	558	440	224	113	3510
10 1000 CLARKSVILLE COMM SCHOOL CORP	363	131	120	0	2030
10 1010 GREATER CLARK COUNTY SCHOOLS	1211	806	845	591	11730
11 1125 CLAY COMMUNITY SCHOOLS	694	331	569	134	2414
12 1150 CLINTON CENTRAL SCHOOL CORP	371	0	89	40	1407
12 1160 CLINTON PRAIRIE SCHOOL CORP	329	0	58	43	1310
12 1170 FRANKFORT COMMUNITY SCHOOLS	677	0	190	119	3040
12 1180 ROSSVILLE CONS SCHOOL DISTRICT	251	0	30	30	607
14 1315 BARR-REEVE COMM SCHOOL CORP	451	139	259	0	2023
14 1375 NORTH DAVIESS COUNTY COMM SCHOOL	150	100	100	21	110
14 1405 WASHINGTON COMMUNITY SCHOOLS INC	327	90	60	40	1430
15 1560 SUNMAN-DEARBORN COMM SCH CORP	558	149	201	90	2400
15 1600 SOUTH DEARBORN COMM SCHOOL CORP	579	112	62	54	2043
15 1620 LAWRENCEBURG COMM SCHOOL CORP	126	107	84	106	2400
16 1655 DECATUR COUNTY COMMUNITY SCHOOLS	319	149	102	79	1811
16 1730 GREENSBURG COMMUNITY SCHOOLS	476	90	195	0	2443
17 1805 DEKALB CO EASTERN COMM SCH DIST	227	140	109	100	2407
17 1820 GARRETT-KEYSER-BUTLER COMM SCHS	252	138	90	50	1003
17 1835 DEKALB CO CIL UNITED SCH DIST	505	144	49	34	1751
18 1875 DELAWARE COMMUNITY SCHOOL CORP	450	277	100	151	4055
18 1885 HARRISON-WASH COMM SCHOOL CORP	873	95	140	150	3720
18 1895 LIBERTY-PERRY COMM SCHOOL CORP	100	79	139	49	1540
18 1900 MONRGE COMMUNITY SCHOOL CORP	308	0	120	63	1041
18 1910 MT PLEASANT TWP COMM SCH CORP	235	116	123	27	2000
				50	2514



APPENDIX C (Continued)

DISTRICT NUMBER AND NAME	SP ED	VUC ED	COMP	KUN	1-1- ADM
18 1940 SALEM COMMUNITY SCHOOL	10.	70.	51.	24.	114.
18 1970 MUNCIE COMMUNITY SCHOOLS	799.	1462.	1549.	619.	15070.
19 2040 NORTHEAST DUBUIS COUNTY SCH CORP	279.	139.	43.	43.	1079.
19 2100 SOUTHEAST DUBUIS COUNTY SCH CORP	0.	21.	4.	38.	1046.
19 2110 SOUTHWEST DUBUIS COUNTY SCH CORP	283.	117.	5.	71.	2100.
19 2120 GREATER JASPER CONSOLIDATED SCHS	395.	120.	129.	120.	2041.
20 2155 FAIRFIELD COMMUNITY SCHOOLS	244.	110.	74.	38.	1501.
20 2260 BAUGO COMMUNITY SCHOOLS	233.	109.	50.	60.	1450.
20 2270 CONCORD COMMUNITY SCHOOLS	0.	149.	67.	121.	3257.
20 2275 MIDDLEBURY COMMUNITY SCHOOLS	313.	111.	0.	72.	1450.
20 2285 WA-NEE COMMUNITY SCHOOLS	607.	131.	200.	91.	4740.
20 2305 ELKHART COMMUNITY SCHOOLS	722.	614.	1406.	549.	15227.
20 2315 GOSHEN COMMUNITY SCHOOLS	309.	251.	160.	155.	3970.
21 2395 FAYETTE COUNTY SCHOOL CORP	1243.	404.	203.	227.	5910.
22 2400 N ALBANY-FLYUD CU COUNS SCH CORP	2120.	579.	809.	0.	12175.
23 2435 ATTICA CONSOLIDATED SCHOOLS CORP	203.	118.	51.	40.	1272.
23 2440 COVINGTON COMMUNITY SCHOOL CORP	181.	75.	29.	40.	1113.
23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP	397.	123.	59.	56.	1757.
24 2475 FRANKLIN COUNTY COMM SCH CORP	274.	241.	160.	52.	3072.
25 2640 UNION TOWNSHIP SCHOOLS	0.	0.	0.	0.	300.
25 2645 ROCHESTER COMMUNITY SCHOOL CORP	165.	0.	154.	69.	2097.
25 2650 EASTON SCHOOL CORPORATION	271.	0.	9.	27.	350.
26 2725 EAST GIBSON SCHOOL CORPORATION	29.	11.	143.	51.	1347.
26 2735 NORTH GIBSON SCHOOL CORPORATION	442.	135.	303.	96.	2040.
26 2765 SOUTH GIBSON SCHOOL CORPORATION	304.	120.	129.	70.	2058.
27 2815 EASTBROOK COMMUNITY SCHOOL CORP	429.	127.	25.	81.	2218.
27 2825 MADISON-GRANT UNITED SCHOOL CORP	370.	128.	110.	84.	2011.
27 2855 MISSISSINAWA COMM SCHOOLS CORP	200.	229.	193.	117.	2134.
27 2865 MARION COMMUNITY SCHOOLS	248.	743.	603.	357.	1037.
28 2920 BLOOMFIELD SCHOOL DISTRICT	100.	99.	45.	50.	1190.
28 2930 CENTRAL SCHOOL DISTRICT	186.	19.	3.	13.	470.
28 2940 EASTERN CONS SCHOOL DIST	271.	0.	31.	32.	969.
28 2950 LINTON-STOCKTON SCHOOL CORP	167.	103.	73.	51.	1519.
28 2960 M S D SHAKAMAK SCHOOLS	126.	119.	34.	34.	1270.
28 2970 WASHINGTON-STAFFORD CONS	440.	15.	33.	9.	400.
28 2980 WORTHINGTON-JEFFERSON CONS SCH	124.	0.	7.	10.	301.
29 3005 HAMILTON SOUTHEASTERN SCHOOLS	284.	121.	13.	53.	1000.
29 3025 HAMILTON HEIGHTS SCHOOL CORP	30.	11.	53.	59.	1389.
29 3030 WESTFIELD-WASHINGTON SCHOOLS	384.	12.	61.	43.	1701.
29 3055 MARION-ADAMS SCHOOLS	663.	237.	170.	32.	1200.
29 3060 CARMEL CLAY SCHOOLS	401.	148.	122.	106.	3400.
29 3070 NOBLESVILLE SCHOOLS	390.	0.	57.	0.	2014.
30 3115 SOUTHERN HANCOCK CO COMM SCH CORP	97.	0.	62.	133.	4117.
30 3125 GREENFIELD-CENTRAL COMM SCHOOLS	42.	0.	45.	0.	2030.
30 3135 MT VERNON COMMUNITY SCHOOL CORP					



BEST COPY AVAILABLE

## APPENDIX C (Continued)

	DISTRICT NUMBER AND NAME	SP ED	VOC ED	CUMF	KUN	1-12 ADM
30	3145 EASTERN HANCOCK CO COMM SCH CORP	61.	0.	99.	0.	1043.
31	3160 FRANKLIN TOWNSHIP SCHOOLS	100.	49.	5.	11.	1073.
31	3180 NORTH CENTRAL COMM SCHOOL CORP	231.	146.	68.	0.	1056.
31	3190 SOUTH HARRISON SCHOOL CORP	318.	206.	114.	60.	2358.
32	3295 NORTH WEST HENDRICKS SCHOOLS	0.	7.	0.	0.	1069.
32	3305 BRUNSWICK COMMUNITY SCHOOL CORP	439.	129.	128.	0.	3337.
32	3315 AVON COMMUNITY SCHOOL CORP	147.	125.	19.	0.	2475.
32	3325 DANVILLE COMMUNITY SCHOOL CORP	393.	105.	63.	59.	1956.
32	3330 PLAINFIELD COMMUNITY SCHOOL CORP	346.	121.	78.	146.	5465.
22	3335 MILL CREEK COMMUNITY SCHOOL CORP	239.	93.	110.	0.	1919.
33	3405 BLUE RIVER VALLEY SCHOOL CORP	248.	63.	0.	36.	1271.
33	3415 SOUTH HENRY SCHOOL CORP	293.	104.	19.	41.	1159.
33	3435 NORTHWESTERN SCH CORP HENRY CU	336.	93.	109.	62.	1878.
33	3445 NEW CASTLE COMMUNITY SCHOOL CORP	706.	277.	442.	209.	5365.
33	3455 C A BEARD MEMORIAL SCHOOL CORP	296.	0.	205.	69.	1944.
34	3460 TAYLOR COMMUNITY SCHOOL CORP	0.	99.	63.	0.	2429.
34	3470 NORTHWESTERN COMMUNITY SCH CORP	263.	89.	112.	75.	2301.
34	3480 EASTERN-HOWARD COMM SCHOOL CORP	188.	62.	11.	40.	1452.
34	3490 WESTERN SCHOOL CORP	560.	77.	41.	88.	2454.
34	3500 KOKOMO-CENTER TWP CONS SCH CORP	1145.	788.	799.	410.	11504.
35	3625 HUNTINGTON CO COMMUNITY SCH CORP	1077.	453.	282.	267.	7437.
36	3640 CARR TOWNSHIP SCHOOLS	0.	0.	0.	10.	350.
36	3675 SEYMOUR COMMUNITY SCHOOLS	553.	240.	205.	165.	3908.
36	3695 BROWNSTOWN CENTRAL COMM SCH CORP	385.	122.	86.	69.	1921.
36	3710 M S D VERNON TOWNSHIP	280.	12.	23.	31.	975.
37	3785 KANKAKEE VALLEY SCHOOL CORP	442.	138.	123.	0.	2491.
37	3815 RENSSELAER CENTRAL SCHOOL CORP	118.	120.	112.	73.	2032.
38	3945 JAY SCHOOL CORP	472.	356.	262.	213.	5564.
39	3995 MADISON CONSOLIDATED SCHOOLS	495.	232.	369.	142.	4464.
39	4000 SOUTHWESTERN-JEFFERSON CO CONS	157.	78.	150.	60.	1910.
40	4015 JENNINGS COUNTY SCHUGL CORP	636.	297.	291.	0.	2014.
41	4145 CLARK-PLEASANT COMM SCHOOL CORP	353.	100.	46.	0.	2786.
41	4205 CENTER GROVE COMMUNITY SCH CORP	270.	90.	156.	0.	3495.
41	4215 EDINBURG COMMUNITY SCHOOL CORP	140.	0.	58.	44.	1410.
41	4225 FRANKLIN COMMUNITY SCHOOL CORP	417.	287.	28.	113.	3782.
41	4245 GREENWOOD COMMUNITY SCHOOL CORP	0.	80.	237.	0.	3212.
41	4255 NINEVEH-HENSLEY-JACKSON UNTD SCH	197.	0.	108.	0.	1907.
42	4315 NORTH KNOX SCHOOL CORP	217.	185.	165.	70.	2109.
42	4325 SOUTH KNOX SCHOOL CORP	351.	110.	171.	41.	1427.
42	4335 VINCENNES COMMUNITY SCHOOL CORP	537.	290.	422.	140.	4197.
43	4345 LAKELAND COMMUNITY SCHOOL CORP	481.	166.	111.	108.	2998.
43	4415 WARSAW COMMUNITY SCHOOLS	949.	290.	247.	221.	5387.
43	4445 TIPPECANOE VALLEY SCHOOL CORP	200.	115.	110.	66.	2008.
43	4455 WHITKO COMMUNITY SCHOOL CORP	336.	28.	107.	79.	2143.
44	4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	549.	162.	124.	75.	1903.

111

APPENDIX C (Continued)

	DISTRICT NUMBER AND NAME	SP	ED	VOC	ED	COMP	KGM	1-1c	ADM
44	4525 WESTVIEW SCHOOL CORPORATION	29.		94.		190.	38.		1570.
44	4535 LAKELAND SCHOOL CORPORATION	260.		170.		00.	91.		2500.
45	4580 HANOVER COMMUNITY SCHOOL CORP	0.		0.		117.	57.		1000.
45	4590 HOBART TOWNSHIP SCHOOLS	208.		0.		370.	70.		2320.
45	4600 ROSS TOWNSHIP SCHOOL CORP	262.		0.		413.	447.		7022.
45	4615 LAKE CENTRAL SCHOOL CORP	120.		240.		283.	143.		4071.
45	4645 TRI-CREEK SCHOOL CORP	419.		0.		437.	114.		3470.
45	4650 LAKE RIDGE SCHOOLS	197.		0.		982.	178.		4007.
45	4660 CROWN POINT COMMUNITY SCH CORP	391.		0.		302.	195.		5500.
45	4670 EAST CHICAGO CITY SCHOOLS	44.		502.		2502.	341.		8700.
45	4680 EAST GARY CITY SCHOOLS	50.		0.		300.	84.		2220.
45	4690 GARY COMMUNITY SCHOOL CORP	1423.		3099.		10777.	1338.		39738.
45	4700 GRIFFITH PUBLIC SCHOOLS	53.		0.		423.	153.		3996.
45	4710 HAMMOND CITY SCHOOLS	2207.		1760.		2184.	706.		20025.
45	4720 HIGHLAND TOWN SCHOOLS	0.		0.		332.	238.		7035.
45	4730 SCHOOL CITY OF HOBART	354.		0.		250.	102.		4971.
45	4740 MUNSTER COMMUNITY SCHOOLS	146.		117.		123.	109.		4355.
45	4760 WHITING CITY SCHOOLS	0.		0.		237.	43.		942.
46	4770 CASS TOWNSHIP SCHOOLS	0.		0.		50.	22.		302.
46	4790 DEWEY TOWNSHIP SCHOOLS	86.		0.		0.	9.		323.
46	4805 NEW PRAIRIE UNITED SCHOOL CORP	644.		124.		57.	70.		2500.
46	4860 NEW DURHAM TOWNSHIP SCHOOLS	300.		0.		0.	20.		700.
46	4925 MICHIGAN CITY AREA SCHOOLS	19.		111.		1165.	474.		11700.
46	4940 CLINTON-HANNA-NOBLE CONS S DIST	96.		288.		00.	21.		300.
46	4945 LAPORTE COMMUNITY SCHOOL CORP	976.		645.		529.	204.		7250.
47	5075 NORTH LAWRENCE COMMUNITY SCHOOLS	227.		128.		125.	186.		0767.
47	5085 MITCHELL COMMUNITY SCHOOLS	354.		124.		100.	44.		2401.
48	5245 WEST CENTRAL COMMUNITY SCH CORP	616.		0.		23.	0.		3144.
48	5255 SOUTH MADISON COMMUNITY SCH CORP	184.		127.		141.	92.		2099.
48	5265 ALEXANDRIA COMMUNITY SCHOOL CORP	2174.		891.		1300.	700.		17712.
48	5275 ANDERSON COMMUNITY SCHOOL CORP	535.		197.		325.	101.		3124.
48	5280 ELWOOD COMMUNITY SCHOOL CORP	484.		177.		190.	115.		4029.
49	5300 M S D DECATUR TOWNSHIP	170.		55.		151.	0.		2720.
49	5310 FRANKLIN TOWNSHIP COMM SCH CORP	534.		440.		443.	209.		9150.
49	5330 M S D LAWRENCE TOWNSHIP	110.		310.		450.	429.		12413.
49	5340 M S D PERRY TOWNSHIP	331.		337.		26.	107.		3240.
49	5350 M S D PIKE TOWNSHIP	00.		501.		579.	315.		10010.
49	5360 M S D WARREN TOWNSHIP	840.		750.		852.	440.		12900.
49	5370 M S D WASHINGTON TOWNSHIP	1743.		694.		935.	411.		11850.
49	5375 M S D WAYNE TOWNSHIP	393.		50.		139.	95.		2780.
49	5380 BEECH GROVE CITY SCHOOLS	2117.		5300.		14017.	3271.		85070.
49	5385 INDIANAPOLIS PUBLIC SCHOOLS	0.		70.		123.	67.		2100.
49	5400 SPEEDWAY CITY SCHOOLS	282.		0.		91.	0.		1400.
50	5455 CULVER COMMUNITY SCHOOLS CORP	188.		0.		42.	31.		900.
50	5470 ARGOS COMMUNITY SCHOOLS								

BEST COPY AVAILABLE





BEST COPY AVAILABLE

## APPENDIX C (Continued)

DISTRICT NUMBER AND NAME	SP	FD	VUC	ED	COMP	KOR	1-12	404
50 5480 BREMEN PUBLIC SCHOOLS	299.		35.		137.	44.		1360.
50 5485 PLYMOUTH COMMUNITY SCHOOL CORP	341.		0.		143.	102.		3000.
50 5495 TRITON SCHOOL CORPORATION	186.		0.		21.	34.		1424.
51 5520 SHOALS COMMUNITY SCHOOL CORP	142.		123.		103.	20.		1571.
51 5525 LUOGGOTEE COMMUNITY SCHOOL CORP	154.		35.		92.	52.		1493.
52 5615 MACONAGUAH SCHOOL CORP	355.		174.		202.	110.		1475.
52 5620 NORTH MIAMI CONS SCHOUL DIST	315.		0.		90.	50.		1550.
52 5625 OAK HILL UNITED SCHOUL CORP	510.		169.		193.	60.		1444.
52 5635 PERU COMMUNITY SCHOOLS	269.		265.		226.	134.		3402.
53 5705 RICHLAND BEANBLOSSOM COMM SCH CO	250.		92.		45.	59.		2541.
53 5740 MONROE COUNTY COMMUNITY SCH CORP	1538.		857.		620.	413.		14597.
54 5835 NORTH MONTGOMERY COMM SCH CORP	315.		207.		164.	83.		2906.
54 5845 SOUTH MONTGOMERY COMM SCH CORP	419.		184.		153.	74.		4324.
54 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	132.		184.		74.	93.		3117.
55 5900 MONROE-GREGG SCHOOL DISTRICT	214.		9.		23.	0.		1952.
55 5910 EMINENCE CONS SCHOOL CORP	169.		50.		13.	15.		377.
55 5925 M S D MARTINSVILLE SCHOOLS	631.		392.		291.	0.		5065.
55 5930 MOORESVILLE CONS SCHOOL CORP	501.		226.		192.	0.		3762.
56 5945 NORTH NEWTON SCHOOL CORP	340.		123.		113.	63.		1769.
56 5995 SOUTH NEWTON SCHOOL CORP	222.		87.		51.	52.		1524.
57 6055 CENTRAL NOBLE COMM SCHOOLS CORP	309.		140.		67.	30.		1417.
57 6060 EAST NOBLE SCHOOL CORP	743.		336.		175.	147.		3503.
57 6065 WEST NOBLE SCHOOL CORPORATION	513.		145.		28.	74.		1026.
58 6080 RISING SUN-OHIO CU COMM SCH CORP	153.		105.		43.	0.		1075.
59 6145 ORLEANS COMMUNITY SCHOOLS	157.		58.		40.	26.		369.
59 6155 PAOLI COMMUNITY SCHOOL CORP	293.		100.		210.	46.		1000.
59 6160 SPRINGS VALLEY COMM SCHOOL CORP	200.		55.		30.	30.		1131.
60 6195 SPENCER-GWEN COMMUNITY SCHOOLS	377.		153.		150.	0.		2301.
61 6200 SOUTHWEST PARKE COMM SCHOOL CORP	234.		80.		61.	47.		1329.
61 6300 ROCKVILLE COMMUNITY SCHOOLS	157.		60.		50.	0.		1070.
61 6310 TURKEY RUN COMMUNITY SCHOOL CORP	129.		7.		64.	13.		843.
62 6325 PERRY CENTRAL COMM SCHOOLS CORP	0.		21.		181.	40.		1200.
62 6340 CANNELTON CITY SCHOOLS	93.		15.		13.	14.		430.
62 6350 FELL CITY-IFLY TWP SCHOOL CORP	207.		92.		224.	61.		2440.
63 6445 PIKE COUNTY SCHOOL CORP	321.		144.		221.	70.		2054.
64 6400 BOONE TOWNSHIP SCHOOLS	52.		0.		0.	30.		620.
64 6470 DUNELAND SCHOOL CORPORATION	340.		0.		101.	167.		4797.
64 6490 MORGAN TOWNSHIP SCHOOLS	132.		0.		30.	13.		330.
64 6510 PLEASANT TOWNSHIP SCHOOLS	105.		0.		51.	30.		750.
64 6520 PORTER TOWNSHIP SCHOOLS	120.		0.		64.	31.		341.
64 6530 UNION TOWNSHIP SCHOOLS	90.		0.		3.	17.		343.
64 6540 WASHINGTON TOWNSHIP SCHOOLS	97.		0.		9.	14.		130.
64 6550 PORTAGE TOWNSHIP SCHOOLS	778.		0.		220.	352.		8700.
64 6560 VALPARAISO COMMUNITY SCHOOLS	401.		0.		184.	206.		4835.
65 6590 M S D MOUNT VERNON	332.		158.		206.	114.		2995.

113

APPENDIX C (Continued)

DISTRICT NUMBER AND NAME	SP ED	VOC ED	COMP	K-12	1-12 A/M
65 6600 M S D NORTH POSEY COUNTY SCHOOLS	489.	120.	13.	53.	1737.
65 6610 NEW HARMONY TOWN & TWP CONS SCH	14.	6.	100.	10.	320.
66 6620 EASTERN PULASKI COMM SCHCOL CORP	194.	0.	84.	47.	1259.
66 6630 WEST CENTRAL SCHOOL CORP	303.	77.	4.	35.	1243.
67 6705 SOUTH PUTNAM COMMUNITY SCHOOLS	329.	64.	9.	38.	1390.
67 6715 NORTH PUTNAM COMMUNITY SCHOOLS	312.	77.	112.	51.	1550.
67 6750 CLIVERDALE COMMUNITY SCHOOLS	117.	33.	81.	31.	1139.
67 6755 GREENCASTLE COMMUNITY SCHOOLS	340.	95.	130.	60.	2197.
68 6795 UNION SCHOOL CORPORATION	232.	15.	80.	23.	922.
68 6805 RANDOLPH SOUTHERN SCHOOL CORP	279.	64.	10.	33.	504.
68 6820 MONROE CENTRAL SCHOOL CORP	210.	55.	100.	43.	1322.
68 6825 RANDOLPH CENTRAL SCHOOL CORP	541.	157.	99.	35.	2300.
68 6835 RANDOLPH EASTERN SCHOOL CORP	349.	100.	13.	54.	1594.
69 6865 SOUTH RIPLEY COMMUNITY SCH CORP	47.	0.	90.	40.	1471.
69 6895 BATESVILLE COMMUNITY SCHOOL CORP	191.	98.	124.	73.	1446.
69 6900 JAC-CEN-DEL COMMUNITY SCH CORP	48.	0.	114.	35.	1057.
69 6910 MILAN COMMUNITY SCHOOL CORP	235.	0.	107.	28.	1060.
70 6995 RUSHVILLE CONSOLIDATED SCHOOLS	809.	272.	314.	141.	3921.
71 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP	198.	0.	6.	49.	1293.
71 7175 PENN-HARRIS-MADISON SCHOOL CORP	15.	0.	320.	230.	6374.
71 7200 MISHAWAKA CITY SCHOOLS	50.	0.	919.	253.	5021.
71 7205 SOUTH BEND COMMUNITY SCHOOL CORP	292.	133.	3735.	1153.	30904.
71 7215 UNION-NORTH UNITED SCHOOL CORP	365.	0.	165.	50.	1314.
72 7230 SCOTT COUNTY SCHOOL DISTRICT 1	0.	169.	39.	45.	1744.
72 7255 SCOTT COUNTY SCHOOL DISTRICT 2	430.	130.	124.	3.	2000.
73 7285 SHELBY EASTERN SCHOOLS	292.	0.	44.	0.	2039.
73 7350 NORTHWESTERN CONS SCHOOL CORP	33.	0.	197.	50.	1314.
73 7360 NORTHWESTERN CON SCH SHELBY CO	83.	0.	53.	0.	229.
73 7365 SHELBYVILLE CENTRAL SCHOOLS	0.	0.	252.	0.	4349.
74 7385 NORTH SPENCER COUNTY SCHOOL CORP	458.	148.	68.	77.	2400.
74 7445 SOUTH SPENCER COUNTY SCHOOL CORP	14.	111.	93.	95.	1200.
75 7495 OREGON-DAVIS SCHOOL CORPORATION	41.	0.	0.	30.	540.
75 7515 NORTH JOHNSON-SAN PIERRE SCH CORP	437.	0.	112.	57.	1971.
75 7525 KNOX COMMUNITY SCHOOL CORP	337.	0.	81.	40.	2107.
76 7605 M S D FREMONT SCHOOLS	101.	50.	37.	27.	100.
76 7610 HAMILTON COMMUNITY SCHOOLS	127.	50.	103.	29.	703.
76 7615 M S D STEUBEN COUNTY SCHOOLS	88.	146.	103.	93.	2233.
77 7645 NORTHEAST SCHOOL CORP	146.	130.	100.	77.	2034.
77 7715 SOUTHWEST SCHOOL CORP	300.	120.	137.	74.	1751.
76 7775 SWITZERLAND COUNTY SCHOOL CORP	274.	90.	95.	35.	1513.
79 7855 LAFAYETTE SCHOOL CORPORATION	90.	600.	502.	401.	9005.
79 7865 TIPPECANOE SCHOOL CORP	1109.	455.	525.	260.	7104.
79 7875 WEST LAFAYETTE COMM SCHOOL CORP	10.	121.	220.	93.	2480.
80 7935 NORTHERN COMM SCHS TIPTON CO	200.	54.	111.	45.	1329.
80 7945 TIPTON COMMUNITY SCHOOL CORP	529.	1135.	0.	91.	2303.

BEST COPY AVAILABLE

111



APPENDIX C (Continued)

DISTRICT NUMBER AND NAME	SP ED	VOC ED	COMP	KGM	1-12 ADM
81 7550 UNION COUNTY SCHOOL CORP	243.	178.	53.	54.	1747.
82 7995 EVANSVILLE-VANDERBURGH SCH CORP	1824.	2067.	2909.	1045.	26912.
83 8010 NORTH VERMILLION COMM SCH CORP	180.	43.	62.	39.	1075.
83 8020 SOUTH VERMILLION COMM SCH CORP	451.	39.	148.	69.	4560.
84 8030 VIGO COUNTY SCHOOL CORP	2297.	1667.	2228.	680.	20646.
85 8045 MANCHESTER COMMUNITY SCHCOLS	283.	118.	160.	00.	1391.
85 8050 M S D WABASH COUNTY SCHCOLS	749.	216.	274.	106.	3281.
85 8060 WABASH CITY SCHOOLS	0.	287.	96.	103.	2721.
86 8115 M S D OF WARREN COUNTY	518.	257.	58.	0.	1502.
87 8130 WARRICK COUNTY SCHOOL CORP	546.	368.	338.	281.	7727.
88 8205 SALEM COMMUNITY SCHOOLS	528.	109.	122.	66.	2173.
88 8215 EAST WASHINGTON SCHOOL CORP	112.	20.	60.	16.	1244.
86 8220 WEST WASHINGTON SCHCOL CORP	412.	0.	95.	39.	1213.
89 8305 NETTLE CREEK SCHOOL CORP	324.	103.	131.	00.	1700.
89 8355 WESTERN WAYNE SCHOOLS	343.	110.	225.	50.	1701.
89 8360 CENTERVILLE-ABINGTON CUMM SCHS	328.	170.	90.	69.	1990.
89 8375 NORTHEASTERN WAYNE SCHOOLS	89.	84.	163.	48.	1665.
89 8365 RICHMOND COMMUNITY SCHOOL CORP	233.	605.	1219.	420.	10119.
90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS	313.	0.	74.	41.	1239.
90 8435 NORTHERN WELLS COMMUNITY SCHOOLS	0.	55.	40.	68.	2451.
90 8445 M S D BLUFFTON-HARRISON	132.	118.	100.	89.	2147.
91 8515 NORTH WHITE SCHOOL CORP	170.	0.	79.	0.	1137.
91 8525 FRONTIER SCHOOL CORPORATION	123.	59.	11.	31.	621.
91 8535 TRI-COUNTY SCHOOL CORP	169.	80.	61.	0.	993.
91 8565 TWIN LAKES SCHOOL CORP	507.	29.	64.	102.	2061.
92 8580 COLUMBIA TOWNSHIP SCHOOLS	0.	0.	0.	20.	331.
92 8590 ETNA-TRUY TOWNSHIP SCHOOLS	0.	0.	13.	13.	440.
92 8600 JEFFERSON TOWNSHIP SCHOOLS	0.	0.	0.	13.	293.
92 8625 SMITH-GREEN COMMUNITY SCHOOLS	239.	34.	54.	53.	1441.
92 8630 THORNCREEK TOWNSHIP SCHOOLS	0.	0.	44.	23.	414.
92 8640 UNION TOWNSHIP SCHOOLS	0.	0.	79.	16.	235.
92 8650 WASHINGTON TOWNSHIP SCHOOLS	0.	0.	11.	11.	193.
92 8660 COLUMBIA CITY J1 HIGH SCHOOL	448.	0.	40.	0.	1449.
92 8665 COLUMBIA CITY SCHOOLS	0.	40.	36.	27.	699.
**** STATE TOTALS ****	110590.	58963.	94266.	37128.	1131334.



## SCHOOL TRANSPORTATION IN INDIANA

In hearings held in four locations in Indiana during this study, much concern was expressed, by school administrators and laymen alike, over transportation problems ranging from increasing costs to unequal service. The present transportation allocation formula was generally considered to be inadequate to meet the dynamic problems related to density, busing for desegregation, spiraling oil prices, inflation generally, and labor problems. Sentiment for state level statutory reformulation and more adequate funding appeared persistently and uniformly throughout the state.

This section of the study suggests criteria for an adequate program, analyzes the present school transportation program in Indiana, draws conclusions, and makes recommendations for improving statewide funding.

## Other States

State programs for the financing of pupil transportation are of great variety. All but three states have assumed some financial responsibility for pupil transportation. Twenty-seven states have included transportation in their minimum foundation plan. Two states provide funds through flat grants while nineteen assume a percentage of the cost.

Approved or actual expenditures are reimbursed by twenty states. Different formulas for reimbursement have been used by the states with twelve including mileage in their formulas. Nine states use density

for calculation of reimbursable transportation cost. Density has usually been calculated by one of two methods: (1) number of students transported divided by number of square miles in the district, or (2) number of students transported divided by bus miles to and from school.

Allowances for adverse road conditions have been deemphasized in state plans for pupil transportation funding and are now used by only two states. This, of course, is due to general improvements in roads throughout the country. Seven states consider vehicle depreciation as an element of transportation cost for which the state provides reimbursement. Sixteen states make special provision for handicapped children.

Although state plans for the financing of pupil transportation have often been elaborate and comprehensive, it should be noted that more than one-half of this expenditure is paid out of local funds if the entire country is considered.<sup>1</sup>

#### Criteria for Evaluating State Aid Formulas

Featherston and Culp have given evaluative criteria for state aid plans for pupil transportation funding.<sup>2</sup> The first being whether the state aid plan has accounted for legitimate factors which have affected pupil transportation cost. Has the state formula eliminated economic,

---

<sup>1</sup>"Financing the Public Schools of Kentucky " (A study prepared by the National Educational Finance Project for the Kentucky Department of Education, 1973), p. 277.

<sup>2</sup>E. Glenn Featherston and D. P. Culp, Pupil Transportation (New York: Harper and Row, 1965), pp. 64-68.

social, or geographic inequalities which have hindered school districts in the transportation of their students?

A second criterion is that the state aid formula should be relatively simple while retaining accuracy. A simple formula allows local administrators to estimate the state entitlement with greater ease while eliminating complicated record keeping or extensive statistical work at the district level. Simplicity, while important, should not give way to accuracy in the state formula. The simpler the formula, the more likely will be the prospect of inaccurate measurement of some extremes of need at the local level. An ideal formula will combine simplicity with the ability to meet local needs.

The third criterion for a state transportation formula is that it not be susceptible to local manipulation. If the school district can control the factors which affect its own funding for transportation, it may alter those factors to suit its advantage at the cost of reduced efficiency. An example of this would be the running of inefficient routes when mileage is reimbursed by the state.

A fourth criterion requires that certain aspects of the state funding program be based on experience. One may theorize as to what some elements of the transportation program should cost but collection and use of data bearing on past performance is the most defensible method for computing costs. On the other hand, care should be taken to prevent past inefficiencies and inadequacies of operation to shape the transportation program of the future. In general, the use of state average cost in some aspects of the funding will promote efficiency.

The fifth criterion maintains that funding of transportation should determine local needs as objectively as possible. State standards should be applied to local districts equally unless extreme hardship is a consequence. In some cases, local needs may be so different from state requirements that subjective judgments will be necessary to achieve equality of educational opportunity for students of some school districts. A state plan should cover such contingencies.

The sixth criterion provides that the state pupil transportation plan should promote efficiency at the local level. This may be accomplished to some degree by the use of state average costs for funding purposes. Efficiency also can be promoted by state approval and monitoring of local programs.

The National Educational Finance Project, in a study of Kentucky's school transportation system, stated the main criterion for a state's transportation funding program in this way: "Any state must take into account factors which cause variations in determining and justifying the cost of transportation services."<sup>4</sup>

Although state formulas for the financing of transportation differ considerably, those which follow the above criteria should meet the public's demand for full value on every dollar invested in educational services.

---

<sup>4</sup>"Financing the Public Schools of Kentucky," p. 277.

### Density and Related Factors

Some state programs for financing pupil transportation are rooted, at least indirectly, in the work of Mort and Johns. Each sought to use population density as an independent variable for the assessment of transportation need and cost.

Mort introduced the idea of density into the problem of determining the need for school transportation. The cornerstone of Mort's analysis of educational costs was a two-group scheme. One group consisted of costs that are equal for all classrooms or teacher units of all communities. The other group included the costs of special provisions, such as transportation, which were not required of all communities.<sup>5</sup>

"Mort attempted no fundamental solution for the problem of measuring transportation costs," nevertheless, his work is instructive.<sup>6</sup> Two suggestions were given for the funding of transportation. One was to ". . . consider all rural school population as if it were attending one-teacher schools, assuming that the extra allotment to consolidated schools on the basis of the one-teacher schools that they supplant, would take care of transportation."<sup>7</sup> The assumption was that consolidated schools incurred a larger transportation expense than one-room schools. On the other hand, one-room schools were deemed by Mort as having greater need so they were allotted greater weight in relation

---

<sup>5</sup>Paul R. Mort, The Measurement of Educational Need (New York: Columbia University Teachers College Bureau of Publications, 1923), p. 8.

<sup>6</sup>Asael C. Lambert, School Transportation (Stanford University: Stanford University Press, 1938), p. 52.

<sup>7</sup>Mort, p. 61.



to financial entitlement. The result of Mort's plan was more state funding to consolidated rural schools to take care of transportation costs.

Johns identified the allocation problem for transportation as follows: "The problem is to find the relationship that exists between the percent of the average daily attendance transported and the density of school population, and express it objectively in terms of a mathematical relationship."<sup>8</sup>

Johns, using data from five states, found that density of school population was predictive of per pupil transportation costs. This relationship, he felt, was suitable for use in a state formula for the funding of transportation. The procedure for developing the formula involved determining transportation costs in each district on a uniform basis; ascertaining transportation cost per pupil in each district and plotting a curve of "best fit" to determine the allocation amount per pupil.<sup>9</sup>

These conclusions by Johns have been verified and relied upon in many states. Indeed, Indiana's transportation formula today accepts the basic premise that it costs more to transport pupils in more sparsely populated areas.

Approvable costs are difficult to derive, but are an important element in any formula. Approvable costs range from very precise and

---

<sup>8</sup>Roe L. Johns, "Determining Pupil Transportation Costs," *The Nation's Schools*, XLIII, No. 2 (February, 1949), pp. 48-49.

<sup>9</sup>R. L. Johns and Edgar Morphet, Financing the Public Schools (Englewood Cliffs, New Jersey: Prentice Hall, 1960), p. 350.

strictly constrewed formulas in some states to the more laissez faire reimbursement methods in others. Under the latter method, the state assumes the local school district is efficient and simply reimburses the local districts for a given percentage of the cost. If density is taken into account, the total allocation is a function of reimbursable expenditures adjusted for density.

A proper formula should provide a simple mechanism for promoting efficiency while, at the same time, recognizing legitimate costs due to density.

#### Density in School Districts

Data for Indiana school corporations make it possible to determine both linear and area density. Linear density is found by dividing the total miles traveled into the number of pupils transported, while area density is determined by dividing the square miles of the school district into the number of pupils transported. Some states further refine the area density by using net square miles as a divisor. Net square miles is ascertained by subtracting the square miles not primarily served from the total square miles in the school corporation.

Linear density among all school corporations in Indiana ranges from 0.773 to 10.115. Area density ranges from 4.274 to 339.950. Some of the more striking variations in density among school corporations now transporting pupils are shown in Table 1.

Table 1

LINEAR AND AREA DENSITY FOR TRANSPORTED  
PUPILS FOR SELECTED INDIANA SCHOOL CORPORATIONS

School Corporation	Linear Density	Area Density
<b>High Density</b>		
1 Columbia	10.115	339.950
2 Munster	5.500	523.875
3 Griffith	5.432	640.100
4 Kokomo-Center	5.063	429.565
5 Highland	4.357	847.750
6 Indianapolis	3.972	860.668
<b>Low Density</b>		
1 Worthington-Jefferson	0.972	12.236
2 Switzerland County	0.920	6.466
3 Columbia City-J	0.903	9.900
4 Tri-County	0.858	4.274
5 Union Township (Fulton)	0.773	8.178

Present Indiana Transportation Formula

Indiana's transportation formula includes both a sparsity and a wealth factor. Sparsity is established at .3 for four or more pupils per mile and 2.4 for .49 and under pupils per mile, with all

districts ranging somewhere in between the sparsity levels. A wealth factor is assigned for corporations ranging from a 2.2 factor for the corporations with lowest assessed valuation of property per average daily attendance to .0 for those with \$16,000 or more adjusted assessed valuation per pupil. When the adjusted assessed valuation per ADA is \$4,000 or less and the sparsity factor is less than one, the sparsity factor is changed to one. Both sparsity and wealth factors are fixed and do not fluctuate except if and when statutory revision is made. The total transportation grant that any corporation receives cannot exceed 90 percent of its transportation costs. Table 2 shows the present sparsity and wealth factors utilized by the formula.

These sparsity and wealth factors are multiplied times \$20 to obtain the adjusted base transportation rate. This amount is, in turn, multiplied by the number of pupils in grades 1 through 12 transported more than 1.5 miles giving the transportation grant amounts for each school corporation.

The formula itself, has elements which are commonly used by states in allocating transportation funds. The 1.5 mile provision may seem a little harsh, but most states use a similar limitation usually ranging from one to two miles. Theoretically, the child should be transported any distance beyond which is unsafe and the state should share in the cost. The distance may change with traffic conditions, age of child, and other attendant conditions. Presently, however,

Table 2

SPARSITY AND WEALTH FACTORS USED IN  
PRESENT INDIANA TRANSPORTATION FORMULA

Ratio Pupils Per Mile	Sparsity Factor	Adjusted Assessed Valuation Per ADA	Wealth Factor
4.00 and over	.3	\$16,000 and over	.0
3.75 to 3.99	.4	15,000 to 15,999	.2
3.50 to 3.74	.5	14,000 to 14,999	.4
3.25 to 3.49	.6	13,000 to 13,999	.6
3.00 to 3.24	.7	12,000 to 12,999	.8
2.75 to 2.99	.8	11,000 to 11,999	.9
2.50 to 2.74	.9	10,000 to 10,999	1.0
2.25 to 2.49	1.0	9,000 to 9,999	1.1
2.00 to 2.24	1.1	8,000 to 8,999	1.2
1.75 to 1.99	1.2	7,000 to 7,999	1.3
1.50 to 1.74	1.4	6,000 to 6,999	1.4
1.25 to 1.49	1.6	5,000 to 5,999	1.5
1.00 to 1.24	1.8	4,000 to 4,999	1.6
.75 to .99	2.0	3,000 to 3,999	1.8
.50 to .74	2.2	2,000 to 2,999	2.0
.49 and under	2.4	below 2,000	2.2

there is little agreement on how reasonableness should be determined except when transportation is mandated by the courts.

Sparsity, wealth, and costs are the factors usually considered to be necessary in transportation formulas. A major problem occurs when a formula, such as Indiana's, fixes factors in a manner which makes them unresponsive to changing conditions. Over time, the sparsity factor, as well as the wealth factor, may become obsolete. Further, costs of transportation are not adequately determined and the state formula does not respond to changing economic or social conditions. Recently, the cost of oil and gas have skyrocketed creating drastic fiscal problems for school corporations and the formula does not have built-in mechanisms which predict or respond to such fluctuations in cost. The fixed dollar sum which is supposed to reflect some measure of the cost of operation is woefully inadequate. Other costs, such as those incurred by court ordered busing, are not accommodated by the formula.

Summarizing, a lack of a cost variable which responds to local conditions, is probably the most glaring fault of the Indiana formula. A formula is needed which will guarantee efficiency and, at the same time, possess a dynamic quality in recognizing changing cost patterns. Further, the amount presently allocated by the state is insufficient to represent a true sharing of the transportation cost burden by the state.

#### Analysis of Present Transportation System

Data for transportation obtained from Indiana indicate that in the period from 1972 throughout the 1974 school year, 297 school

corporations provided pupil transportation. Of these, 66 school districts utilized noncorporation, contract buses, 113 owned their own buses, and 118 could be classified as joint or mixed, having both contract and corporation owned buses and/or unique arrangements whereby the school corporation owns the chassis and the contractor owns the motor.

By separating the transportation costs by ownership of buses in the 1972-73 school year, some interesting observations may be made. All systems with transportation show an average of \$67.82 per year per transported pupil. Systems with corporation owned buses had an average cost of \$52.87 per transported pupil while the contract or noncorporation systems showed a much higher mean cost of \$85.47. School districts with mixed transportation, both private and public ownership, had a cost of \$72.27 per transported pupil per year.

The variation in cost may be due to inefficiency related to the contracting processes and the profit motive of private contractors; however, the extent to which the costs are increased is masked by the fact that the school corporations with corporation owned buses were, on the average, more densely populated than the corporations with contract buses. The linear density per transported pupil for the school systems with contract buses was 1.92 while the corporations owning their own buses showed a linear density per transported pupil of 2.164. The average linear density per transported pupil for all systems was 2.083. When density is determined by area

rather than linear density, a similar variation is shown with contracting school systems having a density of 25.042 and the systems with corporation owned buses having 40.176. The average pupil area density for all corporations was 34.244. Since, theoretically, the more densely populated school systems should have lower costs per pupil, it appears that the corporations owning their own buses may have lower costs partially because of their relatively greater density. See Table 3.

Table 3

COST PER YEAR PER TRANSPORTED PUPIL,  
PUPIL LINEAR DENSITY AND PUPIL AREA DENSITY  
BY TYPE OF CORPORATION TYPE OF DISTRICT, 1972-73

	Contract	Corporation Owned	Mixed	All
Mean Cost Per Transported Pupil Per Year	\$85.47	\$52.87	\$72.27	\$67.82
Mean Pupil Linear Density	1.923	2.164	2.094	2.083
Mean Pupil Area Density	25.042	40.176	33.711	34.244
Number of Corporations	66	113	118	297

Further examination of density, however, suggests, though, that the cost variation between contract and non-contract systems is certainly not fully attributable to density, for if you divide the total school corporations at the density median, approximately 16.5 transported pupil area density, the segmentation shows that costs vary greatly



while density variations are minimal. As the data in Table 4 show, the contract systems have higher mean costs regardless of density. Contract systems, both above and below the median density of 16.5, had higher costs, \$91.05 and \$71.67 per pupil per year, than corporation owned systems with comparable pupil density levels. Transportation costs for systems with both contract and corporation owned buses were, on the average, more costly than corporation owned but less costly than all contract systems.

Table 4

COST PER YEAR PER TRANSPORTED PUPIL, PUPIL  
LINEAR DENSITY AND PUPIL AREA DENSITY SEGMENTED  
BY LEVEL OF DENSITY BY TYPE OF CORPORATION, 1972-73

	Contract	Corporation Owned	Mixed	All
<b>Mean Cost Per Year</b>				
Per Transported Pupil				
Below 16.5	\$91.05	\$58.10	\$81.49	\$76.81
Above 16.5	71.67	48.87	64.76	58.77
<b>Mean Pupil Linear</b>				
Density				
Below 16.5	1.635	1.595	1.524	1.582
Above 16.5	2.634	2.599	2.599	2.586
<b>Mean Pupil Area</b>				
Density				
Below 16.5	8.709	9.159	9.429	9.113
Above 16.5	65.445	63.923	53.510	59.545
<b>Number of Corporations</b>				
Below 16.5	47	49	53	149
Above 16.5	19	64	65	148

It should be noted that the variation between contract and corporation owned systems may be partially attributable to bus depreciation. The data used for contract carriers is insufficient to isolate bus depreciation on privately owned buses; therefore, the costs indicated presumably include depreciation of buses for contract carriers but depreciation is not included for publicly owned buses.

Depending on the extent of usage of school buses, the depreciation will probably fall between \$8 to \$15 per transported pupil. This estimate is derived from the reported depreciation of Indiana school corporations. Since the mean cost difference per pupil between contract and corporation owned systems was \$32.60 per transported pupil, the depreciation would constitute, at most, less than one-half the cost disparity.

As discussed above, the present Indiana transportation formula assumes a relationship between sparsity and costs of transportation. The logic for the use of sparsity as a measure related to cost is supported by Table 4 which shows higher costs for sparsely populated school corporations when the costs are segmented above and below the state median density. All corporations, with pupil area density below 16.5, had a mean cost per pupil of \$76.81 and an average pupil area density of 9.113 and those above the 16.5 density level had a cost of \$58.77. More sparsely populated systems averaged substantially higher costs of \$76.81. Applying a T-test, the differences in the cost between the two density groups of districts is significant at the .01 level of probability.

A brief review of other significant transportation studies likewise indicate that costs are related to sparsity. Even where correlations show a low relationship between the two factors, there is a strong argument that a relationship should exist and that much of the variance is related to administrative inefficiencies rather than to necessary costs.

Of the total of 113 systems in 1972-73 with corporation owned buses, exclusively, a simple Pearson  $r$  correlation shows a relatively high negative linear relationship between the log of cost per transported pupil and log of pupil linear density of  $-0.66628$ . Among these districts with corporation owned buses, therefore, the  $r$  square is  $0.44393$ . Between cost per transported pupil in corporation owned systems and pupil area density, the correlation is negative but shows a moderate to high linear relationship of  $-0.53357$  identifying  $0.28470$  of the variance.

Among the 66 school systems which had contract buses only, the Pearson  $r$  between the log of the cost per transported pupil and log of linear density was  $-0.70662$ , representing an  $r$  square of  $0.49931$ . When the same cost was run against the log of pupil area density, the correlation was  $-0.60078$ , identifying  $0.36094$  percent of the variance.

As pointed out above, some 118 school corporations in 1972-73 had transportation systems which used both contract and corporation owned buses. In some systems there were also the rather unique arrangements whereby joint ownership of buses existed. In these corporations,

the relationship between cost and density was not as high as when the systems' buses were totally owned by either the public or private sector. With these mixed ownership systems the simple correlation between the log of cost per transported pupil and the linear density was  $-0.54534$  and with cost related to pupil area density, the negative relationship was slightly less at  $-0.49521$ .

To combine all systems, whether they use contract, corporation owned, or mixed ownership buses shows a negative relationship falling somewhere between the correlations for the corporation owned systems and the mixed systems for both pupil linear and pupil area density. For the log of cost and the log of linear density, the relationship was  $-0.59670$  and for the log of area density the correlation was lower at  $-0.53526$ . R square for the former was  $0.35605$  and for the latter was  $0.28650$ .

Causation cannot be determined from these correlations; however, the relationship between costs and density are very obvious. One can only theorize as to reasons for costs in contract districts having the highest relationship with density.

The fact that contract systems have higher overall costs tends to rebut any suggestion that conformation between cost and density, among contracting systems only, is an indication of greater efficiency. It is dangerous to draw conclusions regarding efficiency by comparing groups of school districts and their mode of providing service.

Overall efficiency for the entire state would, doubtlessly, be facilitated if the state provides funds for local systems using all

systems rather than by categorizing for publicly owned versus privately owned methods of operation. A uniform state formula applying to all systems, regardless of whether they are public, private, or mixed systems, will strike a middle ground which will be as equitable to all as possible. It will additionally tend to force those types of operation which are obviously more costly to conform to an established state cost pattern. If contracting is more costly, as the data indicate, then, in the future, one could expect a diminution of contracts and a trend toward public ownership.

#### Linear Versus Area Density

Local school corporations currently report round trip miles as the basis for calculating pupil linear density. Pupil linear density, of course, can be determined by using either total transported pupils or those pupils transported over 1.5 miles (eligible pupils) to school. Included in the total transported are private school, parochial school, children living 1.5 miles or less from school, and kindergarten pupils. Pupil area density is calculated by dividing transported pupils, eligible pupils, or total number of children of the entire school district by either linear or square miles.

Determining density by use of square miles in area schools corporations has the major advantage of being fixed and beyond manipulation. Use of square miles does, however, assume that students are uniformly distributed within school districts, a situation which is clearly not the case in most instances. A refinement of this approach would determine net square miles served in the district, the

area where pupils actually live. This necessitates a mapping of residential patterns of each school corporation and subtracting from the total those square miles not primarily served because of either natural barriers or because clustering of housing patterns.

Should linear density be used, the state must be willing to accept the local school board's judgment as to the necessary miles traveled. If bus routes are established at the local level without regard to efficiency, then the pupil density is less reliable than area density. The use of linear density, however, has its saving graces. For example, where school districts cross-bus to accomplish racial intergration, the increased route miles are reflected in the density determination.

Strengths and weaknesses may be found with either linear or area density determinations. Pupil area density is probably the superior of the two if the proper refinements can be obtained by determining the area primarily served. This information is not available at this particular time for Indiana and without this additional precision, the benefit of pupil area density seriously is diminished. At this point in time, particularly in view of the additional busing which may be necessary for intergration and with the realization that any new financing system must ultimately rely on the accuracy of reported data, the use of pupil linear density appears to be the more logical of the alternatives. While there is no guarantee to the state that the total route miles traveled are limited purely to necessary miles,

the state, nevertheless, should be willing to assume, without evidence to the contrary, that local district routing of buses is as economical as the current local conditions will permit.

### Conclusions and Recommendations

A formula for the improvement of school transportation funds should allocate moneys according to both cost of transportation and density of pupils. These elements have been found to be essential by this and other studies. Adequacy of funding, today, demands a formula which is responsive to changing economic conditions. This is of particular importance since transportation costs have increased enormously as a result of oil prices and inflationary trends. The proposed funding formula attempts to respond to the demands for public service and safety as well as for economic efficiency.

1. Funds from the state level should be allocated on the basis of a cost/density formula which requires each school corporation to conform to a statewide standard of efficiency. The formula itself is a power curve with cost per eligible pupil as the vertical axis and the eligible pupil linear density as the horizontal axis. This formula responds to uniform cost increases among school corporations while at the same time reimbursing the higher costs associated with density. (The formula is  $y = ax^b$ .)

The relationship between cost and density in Indiana is curvilinear with costs diminishing as density increases. Although the predictability between cost and density was found to identify but 30 and 50 percent of the variance, depending on school corporations used and method of transportation, data segmented for density showed a significant relationship between cost and density and cost and type of transportation

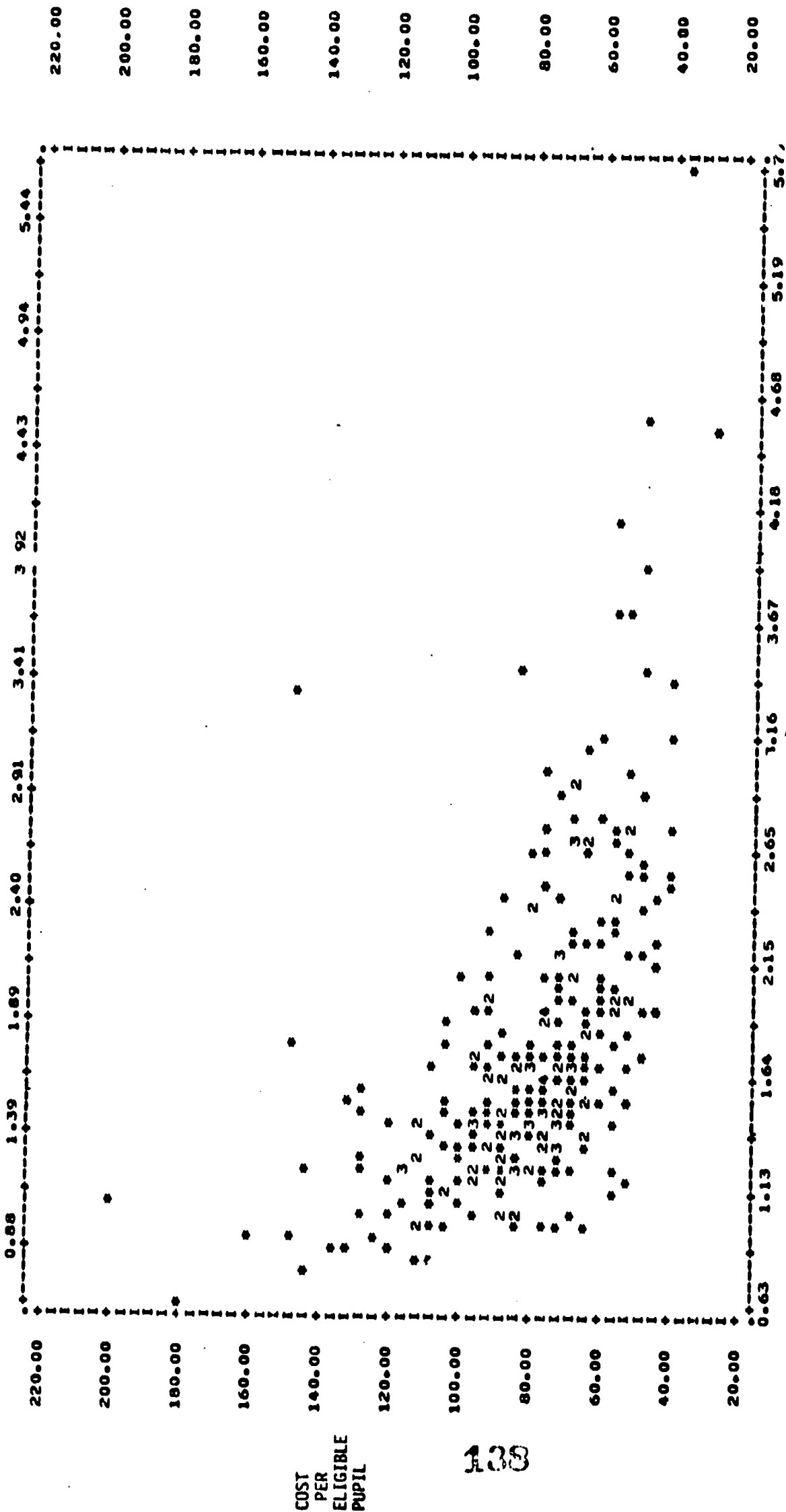


system. (See Chart I for Scattergram of all school corporations.) More uniformity among the methods of providing transportation services would undoubtedly increase the predictability of the equation. Wide divergence from the predicted curve will normally, though, identify transportation conditions and costs which are normally high or low. While statistically it is possible to include multi-variables in the prediction equation, it should be cautioned that certain of these variables may simply encourage inefficiency. For example, predictability may be increased by using costs and density of contract buses only, but this method of providing transportation is obviously more expensive when raw cost data are examined.

The recommended formula should use cost and linear density of all systems for eligible pupils. All school corporations should receive funds based on their relationship to the predicted curve. See Chart II for curve based on 1973-74 data. The recommended formula is dynamic, adjusting itself to changing conditions. Each year the curve should be recalculated, thus, accommodating cost trends and changes in density patterns occurring during the school year. This is a major advantage over the current formula which freezes both costs and density into an unresponsive standard.

For the first year, the state should fund 60 percent of the curve and thereafter steadily increase the state's share until the state is fully funding the curve adjusted cost for all school corporations in the state. Should a corporation fall below the efficiency curve it would still receive the curve estimated cost, thereby efficiency is rewarded but is not penalized.

CHART I  
SCATTERGRAM OF COST AND DENSITY PER ELIGIBLE TRANSPORTED PUPIL, 1973-74.



· ELIGIBLE PUPIL LINEAR DENSITY

BEST COPY AVAILABLE





The actual dollar variation from the predicted or estimated curve is given in Appendix A. Since the curve predicts average cost/density efficiency for the entire state, approximately one-half the corporations fall above and one-half fall below the line. As statewide costs increase the entire curve will rise in response.

The actual allocation per eligible pupil is shown in Appendix B. These amounts, of course, require state funding of 60 percent of the line. This would require an increase of state funds from approximately \$13.5 to \$26.5 million based on 1973-74 data. The total reported cost of transportation in Indiana for 1973-74 was \$44.3 million. Allocation for each school corporation is based on this basic revenue assumption. Assuming the state follows this recommendation, no equalization factor will be necessary in the transportation formula.

2. A special provision should be made for transportation of severely handicapped children. These children, usually physically handicapped, require special transportation vehicles equipped with life devices. Such vehicles usually accommodate twelve passengers or less. For each pupil transported in this manner the school corporation's curve adjusted cost should be multiplied by 5.0. Smaller buses, special equipment, salaries, and other operation costs justify this factor.

3. Depreciation allowances should be calculated as part of the cost of the transportation program formula. The state should, however, audit depreciation in order to assure retirement of obsolete vehicles. Safety demands that buses not be kept in use beyond a reasonable period of time.

4. The 1.5 mile standard should be reexamined in light of what may be considered reasonable walking distance today. Consideration should be given to lowering the standard for kindergarten and younger elementary school children to a mile or even to one-half mile. In any situation where traffic conditions may endanger children, the state should assume its appropriate share of the costs regardless of distance from school.

BEST COPY AVAILABLE

## APPENDIX A

ESTIMATED COST PER ELIGIBLE PUPIL COMPARED TO ACTUAL  
REPORTED COST BY SCHOOL CORPORATION, 1973-74

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
ADAMS CENTRAL COMMUNITY SCHOOLS	90.383	92.097	-1.714
NORTH ADAMS COMMUNITY SCHOOLS	86.972	88.759	-1.787
SOUTH ADAMS SCHOOLS	71.835	53.673	18.162
M S D SOUTHWEST ALLEN COUNTY	82.623	53.117	29.506
NORTHWEST ALLEN COUNTY SCHOOLS	80.737	70.415	10.322
FORT WAYNE COMMUNITY SCHOOLS	86.771	99.450	-12.679
EAST ALLEN COUNTY SCHOOLS	82.769	93.610	-10.849
BARTHOLOMEW CONS SCHOOL CORP	74.212	78.586	-4.374
FLAT ROCK-HAWCREEK SCHOOL CORP	91.374	88.657	2.717
BENTON COMMUNITY SCHOOL CORP	102.258	90.678	11.580
BLACKFORD COUNTY SCHOOLS	76.033	59.159	16.874
WESTERN BOONE CO COMM SCH CORP	85.430	103.741	-18.311
EAGLE-UNION COMMUNITY SCH CORP	72.874	96.108	-23.234
LEBANON COMMUNITY SCHOOL CORP	95.626	90.625	5.001
BROWN COUNTY SCHOOL CORP	86.372	121.655	-35.083
CARROLL CONSOLIDATED SCHOOL CORP	81.990	71.949	10.041
DELPHI COMMUNITY SCHOOL CORP	89.349	66.805	22.544
PIONEER REGIONAL SCHOOL CORP	103.670	97.304	6.366
SOUTHEASTERN SCHOOL CORP	82.945	62.568	20.377
LOGANSPOUT COMMUNITY SCHOOL CORP	64.288	91.855	-27.567
WEST CLARK COMMUNITY SCHOOLS	67.682	70.733	-3.051
CLARKSVILLE COMM SCHOOL CORP	84.238	105.097	-20.859
GREATER CLARK COUNTY SCHOOLS	64.618	59.424	5.194
CLAY COMMUNITY SCHOOLS	85.049	83.589	2.260
CLINTON CENTRAL SCHOOL CORP	96.836	107.278	-10.442
CLINTON PRAIRIE SCHOOL CORP	84.547	93.810	-9.263
FRANKFORT COMMUNITY SCHOOLS	60.334	52.114	8.220
ROSSVILLE CONS SCHOOL DISTRICT	85.366	81.271	4.095
CRAWFORD COUNTY COMM SCHOOL CORP	94.714	99.144	-4.430
BARR-REEVE COMMUNITY SCHOLS INC	97.019	107.581	-10.562
NORTH DAVIESS COUNTY COMM SCHOOL	83.600	104.029	-20.429
WASHINGTON COMMUNITY SCHOOLS INC	80.901	130.567	-49.666
SUYMAN-DEARBORN COMM SCH CORP	93.493	99.935	-6.442
SOUTH DEARBORN COMM SCHOCL CORP	93.288	129.141	-35.853
LAWRENCEBURG COMM SCHOOL CORP	58.826	72.137	-13.311
DECATUR COUNTY COMMUNITY SCHOOLS	85.334	93.462	-8.128
GREENSBURG COMMUNITY SCHOOLS	60.939	69.225	-8.286
DEKALB CO EASTERN COMM SCH DIST	94.415	85.822	6.593
GARRETT-KEYSER-BUTLER COMM SCHS	64.103	73.899	-9.796
DEKALB CO CTL UNITED SCH DIST	76.567	71.005	5.562
DELAWARE COMMUNITY SCHOOL CORP	85.239	113.061	-27.822
HARRISON-WASH COMM SCHOOL CORP	60.731	64.253	-3.522
LIBERTY-PERRY COMM SCHOOL CORP	75.941	92.911	-16.970
MONROE COMMUNITY SCHOOL CORP	72.509	77.641	-5.132
MT PLEASANT TWP COMM SCH CORP	57.765	79.415	-21.650

112

BEST COPY AVAILABLE

## APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
SALEM COMMUNITY SCHOOL	72.955	58.211	14.744
MUNCIE COMMUNITY SCHOOLS	54.228	151.476	-97.248
NORTHEAST DUBOIS COUNTY SCH CORP	84.922	129.207	-44.285
SOUTHEAST DUBOIS COUNTY SCH CORP	70.353	93.813	-23.460
SOUTHWEST DUBOIS COUNTY SCH CORP	62.176	48.991	13.185
GREATER JASPER CONSOLIDATED SCS	67.898	87.315	-19.417
FAIRFIELD COMMUNITY SCHOOLS	84.641	91.125	-6.484
BAUGO COMMUNITY SCHOOLS	56.439	64.090	-7.651
CONCORD COMMUNITY SCHOOLS	58.138	68.406	-10.268
MIDDLEBURY COMMUNITY SCHOOLS	72.369	94.823	-22.454
WA-NEE COMMUNITY SCHOOLS	86.604	112.531	-25.927
ELKHART COMMUNITY SCHOOLS	61.511	80.709	-19.198
GOSHEN COMMUNITY SCHOOLS	67.649	61.351	6.298
FAYETTE COUNTY SCHOOL CORP	82.449	76.980	5.469
N ALBANY-FLOYD CO CONS SCH CORP	67.600	67.769	-0.169
ATTICA CONSOLIDATED SCHOOL CORP	89.825	94.234	-4.409
COVINGTON COMMUNITY SCHOOL CORP	94.628	101.361	-6.733
SOUTHEAST FOUNTAIN SCHOOL CORP	81.848	84.012	-2.164
FRANKLIN COUNTY COMM SCH CORP	91.143	112.498	-21.355
UNION TOWNSHIP SCHOOLS	90.308	99.898	-9.590
ROCHESTER COMMUNITY SCHOOL CORP	74.930	67.741	7.189
CASTON SCHOOL CORPORATION	88.560	78.762	9.798
EAST GIBSON SCHOOL CORPORATION	85.622	96.981	-11.359
NORTH GIBSON SCHOOL CORPORATION	78.012	96.228	-18.216
SOUTH GIBSON SCHOOL CORPORATION	93.206	147.672	-54.466
EASTBROOK COMMUNITY SCHOOL CORP	69.324	46.911	22.413
MADISON-GRANT UNITED SCHOOL CORP	93.411	82.063	11.348
MISSISSINEWA COMM SCHOOLS CORP	68.200	51.449	16.751
MARION COMMUNITY SCHOOLS	79.096	82.978	-3.882
BLOOMFIELD SCHOOL DISTRICT	83.660	91.842	-8.182
CENTRAL SCHOOL DISTRICT	112.984	121.257	-8.273
EASTERN CONS SCHOOL DIST	94.415	116.777	-22.362
LINTON-STOCKTON SCHOOL CORP	56.174	43.443	12.731
M S D SHAKAMAK SCHOOLS	70.409	71.716	-1.307
WASHINGTON-STAFFORD CONS	85.207	88.447	-3.240
WORTHINGTON-JEFFERSON CONS SCH	102.687	131.307	-28.620
HAMILTON SOUTHEASTERN SCHOOLS	93.659	58.287	35.372
HAMILTON HEIGHTS SCHOOL CORP	87.174	64.475	22.700
WESTFIELD-WASHINGTON SCHOOLS	81.594	78.287	3.307
MARIJN-ADAMS SCHOOLS	76.614	106.383	-29.769
CARMEL CLAY SCHOOLS	61.285	53.038	8.247
NOBLESVILLE SCHOOLS	68.558	52.575	15.983
SOUTHERN HANCOCK CO COMM SCH CORP	78.235	50.017	28.218
GREENFIELD-CENTRAL COMM SCHOOLS	82.076	59.295	22.781
MT VERNON COMMUNITY SCHOOL CORP	78.840	52.782	26.058

BEST COPY AVAILABLE

## APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
EASTERN HANCOCK CO COMM SCH CORP	82.449	68.277	14.172
FRANKLIN TOWNSHIP SCHOOLS	88.702	88.095	0.607
NORTH CENTRAL COMM SCHOOL CORP	80.304	88.561	-8.257
SOUTH HARRISON SCHOOL CORP	86.011	75.837	10.174
NORTH WEST HENDRICKS SCHOOLS	73.430	77.799	-4.369
BROWNSBURG COMMUNITY SCHOOL CORP	62.596	50.788	11.808
AVON COMMUNITY SCHOOL CORP	63.214	54.454	8.760
DANVILLE COMMUNITY SCHOOL CORP	105.023	72.271	32.752
PLAINFIELD COMMUNITY SCHOOL CORP	57.629	54.788	2.841
MILL CREEK COMMUNITY SCHOOL CORP	94.500	71.069	23.431
BLUE RIVER VALLEY SCHOOL CORP	79.931	71.025	8.906
SOUTH HENRY SCHOOL CORP	72.894	94.948	-22.054
NORTHWESTERN SCH CORP HENRY CO	72.329	59.222	13.107
NEW CASTLE COMMUNITY SCHOOL CORP	61.099	69.418	-8.319
C A BEARD MEMORIAL SCHOOL CORP	79.825	79.358	0.467
TAYLOR COMMUNITY SCHOOL CORP	60.549	56.534	4.016
NORTHWESTERN COMMUNITY SCH CORP	80.064	77.855	2.209
EASTERN-HOWARD COMM SCHOOL CORP	75.941	80.641	-4.700
WESTERN SCHOOL CORP	70.042	60.176	9.866
KOKOMO-CENTER TWP CONS SCH CORP	49.615	51.892	-2.277
HUNTINGTON CO COMMUNITY SCH CORP	106.131	64.864	41.267
CARR TOWNSHIP SCHOOLS	101.782	69.493	32.289
SEYMOUR COMMUNITY SCHOOLS	72.874	77.918	-5.044
BROWNSTOWN CENTRAL COMM SCH CORP	100.695	102.484	-1.789
M S D VERNON TOWNSHIP	79.904	76.625	3.279
KANKAKEE VALLEY SCHOOL CORP	82.334	66.832	15.502
RENSSELAER CENTRAL SCHOOL CORP	105.081	84.328	20.753
JAY SCHOOL CORP	94.500	90.894	3.606
MADISON CONSOLIDATED SCHOOLS	90.951	100.905	-9.954
SOUTHWESTERN-JEFFERSON CO CONS	86.142	73.440	12.702
JENNINGS COUNTY SCHOOL CORP	92.677	118.859	-26.182
CLARK-PLEASANT COMM SCHOOL CORP	64.032	57.606	6.426
CENTER GROVE COMMUNITY SCH CORP	60.562	40.748	19.814
EDINBURG COMMUNITY SCHOOL CORP	72.190	72.165	0.025
FRANKLIN COMMUNITY SCHOOL CORP	70.023	79.494	-9.471
GREENWOOD COMMUNITY SCHOOL CORP	67.732	45.422	22.310
NINEVEH-HENSLEY-JACKSON UNTD SCH	77.790	64.420	13.370
NORTH KNOX SCHOOL CORP	88.489	82.138	6.351
SOUTH KNOX SCHOOL CORP	96.700	110.468	-13.768
VINCENNES COMMUNITY SCHOOL CORP	59.607	62.080	-2.473
LAKELAND COMMUNITY SCHOOL CORP	68.472	74.929	-6.457
WARSAW COMMUNITY SCHOOLS	72.051	59.835	12.216
TIPPECANOE VALLEY SCHOOL CORP	84.954	72.176	12.778
WHITKO COMMUNITY SCHOOL CORP	90.346	74.619	15.727
PRAIRIE HEIGHTS COMM SCHOOL CORP	97.668	91.355	6.313



BEST COPY AVAILABLE

## APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
WESTVIEW SCHOOL CORPORATION	114.496	110.095	4.401
LAKELAND SCHOOL CORPORATION	89.060	77.358	11.702
HANOVER COMMUNITY SCHOOL CORP	51.379	52.661	-1.282
HOBART TOWNSHIP SCHOOLS	48.398	57.141	-8.743
ROSS TOWNSHIP SCHOOL CORP	61.086	64.214	-3.128
LAKE CENTRAL SCHOOL CORP	62.862	42.557	20.305
TRI-CREEK SCHOOL CORP	74.623	62.633	11.990
LAKE RIDGE SCHOOLS	59.862	69.621	-9.759
CROWN POINT COMMUNITY SCH CORP	64.808	83.520	-18.712
EAST GARY CITY SCHOOLS	95.145	76.325	18.820
GARY COMMUNITY SCHOOL CORP	76.218	149.844	-73.626
GRIFFITH PUBLIC SCHOOLS	45.998	28.745	17.253
HIGHLAND TOWN SCHOOLS	45.610	50.363	-4.753
SCHOOL CITY OF HOBART	60.598	54.291	6.307
MUNSTER COMMUNITY SCHOOLS	40.613	38.404	2.209
CASS TOWNSHIP SCHOOLS	77.766	80.614	-2.848
DEWEY TOWNSHIP SCHOOLS	100.951	202.803	-101.852
NEW PRAIRIE UNITED SCHOOL CORP	84.703	78.240	6.463
NEW DURHAM TOWNSHIP SCHOOLS	64.735	83.584	-18.849
PRAIRIE TOWNSHIP SCHOOLS	114.423	254.200	-139.777
MICHIGAN CITY AREA SCHOOLS	84.516	84.948	-0.432
CLINTON-HANNA-NOBLE CONS S DIST	77.352	77.199	0.153
LAPORTE COMMUNITY SCHOOL CORP	75.941	72.652	3.289
NORTH LAWRENCE COMMUNITY SCHOOLS	74.255	79.571	-5.316
MITCHELL COMMUNITY SCHOOLS	77.888	87.722	-9.834
WEST CENTRAL COMMUNITY SCH CORP	82.594	75.104	7.490
SOUTH MADISON COMMUNITY SCH CORP	68.575	72.560	-3.985
ALEXANDRIA COMMUNITY SCHOOL CORP	66.474	69.359	-2.885
ANDERSON COMMUNITY SCHOOL CORP	61.587	65.958	-4.371
ELWOOD COMMUNITY SCHOOL CORP	51.295	58.799	-7.504
M S D DECATUR TOWNSHIP	53.749	43.464	10.285
FRANKLIN TOWNSHIP COMM SCH CORP	72.012	55.477	16.535
M S D LAWRENCE TOWNSHIP	65.146	49.983	15.163
M S D PERRY TOWNSHIP	63.668	41.594	22.074
M S D PIKE TOWNSHIP	75.330	54.463	20.867
M S D WARREN TOWNSHIP	60.731	71.463	-10.732
M S D WASHINGTON TOWNSHIP	72.469	76.394	-3.925
M S D WAYNE TOWNSHIP	60.634	56.719	3.915
BEECH GROVE CITY SCHOOLS	58.138	68.855	-10.717
INDIANAPOLIS PUBLIC SCHOOLS	73.850	75.743	-1.893
CULVER COMMUNITY SCHOOLS CORP	87.894	86.557	1.337
ARGOS COMMUNITY SCHOOLS	78.738	83.146	-4.408
BREMEN PUBLIC SCHOOLS	78.942	69.144	9.798
PLYMOUTH COMMUNITY SCHOOL CORP	78.891	145.85.119	-6.228
TRITON SCHOOL CORPORATION	90.421	73.857	16.564

## APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
SHOALS COMMUNITY SCHOOL CORP	95.145	96.216	-1.071
LOGOOTE COMMUNITY SCHOOL CORP	88.988	100.293	-11.305
MACONAQUAH SCHOOL CORP	73.347	51.417	21.930
NORTH MIAMI CONS SCHOOL DIST	96.609	54.374	42.235
OAK HILL UNITED SCHOOL CORP	72.610	58.185	14.425
PERU COMMUNITY SCHOOLS	88.454	67.341	21.113
RICHLAND BEANBLOSSOM COMM SCH CO	70.688	74.691	-4.003
MONROE COUNTY COMMUNITY SCH CORR	78.136	75.875	2.261
NORTH MONTGOMERY COMM SCH CORP	89.060	106.764	-17.704
SOUTH MONTGOMERY COMM SCH CORP	84.891	97.989	-13.098
CRAWFORDSVILLE COMMUNITY SCHOOLS	53.274	86.586	-33.312
MONROE-GREGG SCHOOL DISTRICT	73.765	65.556	8.209
EMINENCE CONS SCHOOL CORP	39.197	108.459	-9.262
M S D MARTINSVILLE SCHOOLS	91.529	88.472	3.057
MOORESVILLE CONS SCHOOL CORP	64.416	47.658	16.758
NORTH NEWTON SCHOOL CORP	103.670	86.795	16.875
SOUTH NEWTON SCHOOL CORP	106.428	76.388	30.040
CENTRAL NOBLE COMM SCHOOLS CORP	84.922	78.084	6.838
EAST NOBLE SCHOOL CORP	85.017	75.863	9.154
WEST NOBLE SCHOOL CORPORATION	82.363	67.598	14.765
RIISING SUN-OHIO CO COMM SCH CORP	91.568	112.376	-20.808
ORLEANS COMMUNITY SCHOOLS	115.839	112.646	3.193
PAOLI COMMUNITY SCHOOL CORP	93.452	96.370	-2.918
SPRINGS VALLEY COMM SCHOOL CORP	106.788	105.829	0.959
SPENCER-OWEN COMMUNITY SCHOOLS	88.489	87.299	1.190
SOUTHWEST PARKE COMM SCHOOL CORP	85.622	96.745	-11.123
ROCKVILLE COMMUNITY SCHOOLS	87.964	109.141	-21.177
TURKEY RUN COMMUNITY SCHOOL CORP	106.369	113.215	-6.846
PERRY CENTRAL COMM SCHOOLS CORP	111.323	138.828	-27.505
TELL CITY-TROY TWP SCHOOL CORP	56.223	63.301	-7.078
PIKE COUNTY SCHOOL CORP	82.363	132.417	-50.054
BOONE TOWNSHIP SCHOOLS	63.849	77.965	-14.116
DUNELAND SCHOOL CORPORATION	83.330	82.252	1.078
MORGAN TOWNSHIP SCHOOLS	69.933	102.513	-32.580
PLEASANT TOWNSHIP SCHOOLS	74.776	88.982	-14.206
PORTER TOWNSHIP SCHOOLS	87.964	79.587	8.377
UNION TOWNSHIP SCHOOLS	73.388	46.689	26.699
WASHINGTON TOWNSHIP SCHOOLS	73.765	106.736	-32.971
PORTAGE TOWNSHIP SCHOOLS	53.383	51.929	1.454
VALPARAISO COMMUNITY SCHOOLS	65.900	62.303	3.597
M S D MOUNT VERNON	101.002	118.885	-17.883
M S D NORTH POSEY COUNTY SCHOOLS	94.246	82.144	12.102
NEW HARMONY TOWN & TWP CCNS SCH	107.456	111.415	-3.959
EASTERN PULASKI COMM SCHCOL CORP	96.654	89.557	7.097
WEST CENTRAL SCHOOL CORP	86.339	73.881	12.458

146

BEST COPY AVAILABLE

BEST COPY AVAILABLE

## APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
SOUTH PUTNAM COMMUNITY SCHOOLS	93.909	92.266	1.643
NORTH PUTNAM COMMUNITY SCHOOLS	94.161	84.830	9.331
CLOVERDALE COMMUNITY SCHOOLS	80.737	92.603	-11.866
GREENCASTLE COMMUNITY SCHOOLS	78.764	84.890	-6.126
UNION SCHOOL CORPORATION	83.841	82.663	0.978
RANDOLPH SOUTHERN SCHOOL CORP	91.490	87.800	3.684
MONROE CENTRAL SCHOOL CORP	77.962	50.596	27.366
RANDOLPH CENTRAL SCHOOL CORP	88.702	74.868	13.834
RANDOLPH EASTERN SCHOOL CORP	87.584	96.673	-9.089
SOUTH RIPLEY COMMUNITY SCH CORP	99.100	111.305	-12.205
BATESVILLE COMMUNITY SCHOOL CORP	78.942	99.251	-20.309
JAC-CEN-DEL COMMUNITY SCH CORP	104.397	85.171	19.226
MILAN COMMUNITY SCHOOL CORP	76.897	98.958	-22.061
RUSHVILLE CONSOLIDATED SCHOOLS	113.267	135.574	-22.307
POLK-LINCOLN-JOHNSON SCHOOL CORP	80.574	74.389	6.185
PENN-HARRIS-MADISON SCHOOL CORP	71.757	62.654	9.103
SOUTH BEND COMMUNITY SCHOOL CORP	60.179	79.209	-19.030
UNION-NORTH UNITED SCHOOL CORP	67.932	74.650	-6.718
SCOTT COUNTY SCHOOL DISTRICT 1	58.693	48.185	10.508
SCOTT COUNTY SCHOOL DISTRICT 2	77.987	89.405	-11.418
SHELBY EASTERN SCHOOLS	79.904	91.297	-11.393
NORTHWESTERN CONS SCHOOL CORP	78.968	69.374	9.594
SOUTHWESTERN CON SCH SHELBY CO	105.312	112.675	-7.363
SHELBYVILLE CENTRAL SCHOOLS	79.147	81.139	-1.992
NORTH SPENCER COUNTY SCHOOL CORP	98.454	85.451	3.003
SOUTH SPENCER COUNTY SCHOOL CORP	93.867	72.266	21.601
OREGON-DAVIS SCHOOL CORPORATION	84.672	69.751	14.921
NORTH JUDSON-SAN PIERRE SCH CORP	75.240	66.169	9.071
KNOX COMMUNITY SCHOOL CORP	66.380	57.384	8.996
M S D FREMONT SCHOOLS	101.887	88.150	13.737
HAMILTON COMMUNITY SCHOOLS	79.562	92.511	-12.949
M S D STEUBEN COUNTY SCHOOLS	77.692	68.596	9.096
NORTHEAST SCHOOL CORP	91.607	131.954	-40.347
SOUTHWEST SCHOOL CORP	107.579	149.262	-41.683
SWITZERLAND COUNTY SCHOOL CORP	108.450	124.604	-16.154
LAFAYETTE SCHOOL CORPORATION	61.536	79.385	-17.849
TIPPECANOE SCHOOL CORP	79.799	77.054	2.745
NORTHERN COMM SCHS TIPTON CO	78.687	95.624	-16.937
TIPTON COMMUNITY SCHOOL CORP	95.188	121.225	-26.037
UNION COUNTY SCHOOL CORP	93.247	116.802	-25.555
EVANSVILLE-VANDERBURGH SCH CORP	66.600	92.150	-25.550
NORTH VERMILLION COMM SCH CORP	85.049	77.983	7.066
SOUTH VERMILLION COMM SCH CORP	71.992	71.060	0.932
VIGO COUNTY SCHOOL CORP	66.116	58.475	7.641
MANCHESTER COMMUNITY SCHOOLS	80.983	82.867	-1.884

BEST COPY AVAILABLE

APPENDIX A (Continued)

DISTRICT	ACTUAL COST/PUPIL	ESTIMATED COST/PUPIL	RESIDUAL
M S O WABASH COUNTY SCHOOLS	72.610	60.173	12.437
WABASH CITY SCHOOLS	71.197	57.655	13.542
M S O OF WARREN COUNTY	90.308	77.579	12.729
WARRICK COUNTY SCHOOL CORP	71.933	94.048	-22.115
SALEM COMMUNITY SCHOOLS	79.328	73.630	5.698
EAST WASHINGTON SCHOOL CORP	86.771	80.408	6.363
WEST WASHINGTON SCHOOL CORP	93.535	84.392	9.143
NETTLE CREEK SCHOOL CORP	76.897	72.237	4.660
WESTERN WAYNE SCHOOLS	85.526	59.695	25.831
CENTERVILLE-ABINGTON COMM SCHS	71.121	63.754	7.367
NORTHEASTERN WAYNE SCHOOLS	80.439	64.238	16.201
RICHMOND COMMUNITY SCHOOL CORP	70.133	68.688	1.445
SOUTHERN WELLS COMMUNITY SCHOOLS	83.182	72.119	11.063
NORTHERN WELLS COMMUNITY SCHOOLS	98.281	59.166	39.115
M S O BLUFFTON-HARRISON	78.789	70.907	7.882
NORTH WHITE SCHOOL CORP	102.205	120.263	-18.058
FRONTIER SCHOOL CORPORATION	90.571	72.583	17.988
TRI-COUNTY SCHOOL CORP	109.991	163.136	-53.145
TWIN LAKES SCHOOL CORP	85.784	69.907	15.877
COLUMBIA TOWNSHIP SCHOOLS	73.451	64.089	9.362
ETNA-TROY TOWNSHIP SCHOOLS	82.248	84.431	-2.183
JEFFERSON TOWNSHIP SCHOOLS	78.968	67.700	11.268
SMITH-GREEN COMMUNITY SCHOOLS	70.390	73.256	-2.866
THORNCREEK TOWNSHIP SCHOOLS	78.210	108.049	-29.839
UNION TOWNSHIP SCHOOLS	94.035	78.842	15.193
WASHINGTON TOWNSHIP SCHOOLS	88.489	91.320	-2.831
COLUMBIA CITY JT HIGH SCHOOL	118.341	146.565	-28.224
COLUMBIA CITY SCHOOLS	135.376	182.665	-47.289

TOTAL ACTUAL COST = 44847428.  
 TOTAL ESTIMATED COST = 44304785.  
 DIFFERENCE IN TOTAL COST = -542643.  
 DIFF. AS A PCT. OF ACTUAL COST = -1.21

AVERAGE ACTUAL COST/PUPIL = 82.775  
 AVERAGE ESTIMATED COST/PUPIL = 80.611  
 DIFFERENCE IN COST/PUPIL AVERAGES = -2.163

AVERAGE COST/PUPIL DIFF./DIST. = 14.338  
 AVERAGE PCT. DIFF./DIST. = 2.43



BEST COPY AVAILABLE

## APPENDIX B

ALLOCATIONS OF PROPOSED FORMULAS WITH .60 STATE FUNDING COMPARED  
TO 1973-74 STATE ALLOCATION FOR EACH SCHOOL CORPORATION

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
ADAMS CENTRAL COMMUNITY SCHOOLS	90.383	54.230	25.731	28.499
NORTH ADAMS COMMUNITY SCHOOLS	86.972	52.183	12.818	39.365
SOUTH ADAMS SCHOOLS	71.835	43.101	14.400	28.701
M S O SOUTHWEST ALLEN COUNTY	82.623	49.574	28.104	21.470
NORTHWEST ALLEN COUNTY SCHOOLS	80.737	48.442	33.735	14.707
FORT WAYNE COMMUNITY SCHOOLS	66.771	52.062	25.623	26.439
EAST ALLEN COUNTY SCHOOLS	82.769	49.662	5.602	44.060
BARTHOLOMEW CONS SCHOOL CORP	74.212	44.527	19.207	25.320
FLAT ROCK-HAWCREEK SCHOOL CORP	91.374	54.824	45.052	9.772
BENTON COMMUNITY SCHOOL CORP	102.258	61.355	0.0	61.355
BLACKFORD COUNTY SCHOOLS	76.033	45.620	26.489	19.131
WESTERN BOONE CO COMM SCH CORP	85.430	51.258	25.627	25.631
EAGLE-UNION COMMUNITY SCH CORP	72.874	43.724	26.400	17.324
LEBANON COMMUNITY SCHOOL CORP	95.626	57.376	39.656	17.718
BROWN COUNTY SCHOOL CORP	86.372	51.823	38.473	13.350
CARROLL CONSOLIDATED SCHCOL CORP	81.990	49.194	16.899	32.295
DELPHI COMMUNITY SCHOOL CORP	89.349	53.610	19.230	34.380
PIONEER REGIONAL SCHOOL CORP	103.670	62.202	14.463	47.739
SOUTHEASTERN SCHOOL CORP	82.945	49.767	30.886	18.881
LOGANSPORT COMMUNITY SCHCOL CORP	64.288	38.573	20.035	18.538
WEST CLARK COMMUNITY SCHOOLS	67.682	40.609	30.873	9.736
CLARKSVILLE COMM SCHOOL CORP	84.238	50.543	0.0	50.543
GREATER CLARK COUNTY SCHOOLS	64.618	38.771	26.040	12.731
CLAY COMMUNITY SCHOOLS	85.649	51.509	38.400	13.109
CLINTON CENTRAL SCHOOL CRP	96.636	58.102	14.441	43.661
CLINTON PRAIRIE SCHDGL CORP	84.547	50.726	12.800	37.928
FRANKFORT COMMUNITY SCHOOLS	60.334	36.200	19.238	16.962
ROSSVILLE CONS SCHOOL OISTRCT	85.366	51.220	28.800	22.420
CRAWFORD COUNTY COMM SCHOOL CORP	94.714	56.828	50.613	6.215
BARR-REEVE COMMUNITY SCHCOLS INC	97.019	58.212	47.342	10.870
NORTH DAVIESS COUNTY COMM SCHOOL	83.600	50.160	30.877	19.283
WASHINGTON COMMUNITY SCHOOLS INC	80.901	48.540	33.770	14.771
SUNMAN-DEARBORN COMM SCH CORP	93.493	56.096	54.108	1.988
SOUTH DEARBORN COMM SCHOOL CORP	91.288	55.972	46.844	9.128
LAWRENCEBURG COMM SCHOOL CORP	58.826	35.296	0.0	35.296
DECATUR COUNTY COMMUNITY SCHOOLS	85.334	51.200	35.317	15.883
GREENSBURG COMMUNITY SCHOOLS	60.939	36.563	18.056	18.507
DEKALB CO EASTERN COMM SCH DIST	94.415	56.649	39.794	16.855
GARRETT-KEYSER-BUTLER COMM SCHS	64.103	38.462	28.160	10.302
DEKALB CO CTL UNITED SCH DIST	76.567	45.940	26.451	19.489
DELAWARE COMMUNITY SCHOOL CORP	85.239	51.143	41.696	9.447
HARRISON-WASH COMM SCHOOL CORP	60.731	36.439	23.416	13.023
LIBERTY-PERRY COMM SCHOOL CORP	75.941	45.565	33.797	11.768
MONROE COMMUNITY SCHOOL CORP	72.509	43.506	31.393	12.113
MT PLEASANT TWP COMM SCH CORP	57.765	34.619	17.632	17.027

BEST COPY AVAILABLE

## APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOD/PUPIL	DIFFERENCE COL 2-COL 3
SALEM COMMUNITY SCHOOL	72.955	43.773	36.095	7.678
MUNCIE COMMUNITY SCHOOLS	54.228	32.537	12.000	20.537
NORTHEAST DUBOIS COUNTY SCH CORP	84.922	50.953	29.108	21.845
SOUTHEAST DUBOIS COUNTY SCH CORP	70.353	42.212	28.600	13.612
SOUTHWEST DUBOIS COUNTY SCH CORP	62.176	37.306	23.460	13.846
GREATER JASPER CONSOLIDATED SCHS	67.898	40.739	19.896	20.843
FAIRFIELD COMMUNITY SCHOOLS	84.641	50.784	28.924	21.860
BAUGO COMMUNITY SCHOOLS	56.439	33.863	14.010	19.853
CONCORD COMMUNITY SCHOOLS	58.138	34.883	16.023	18.860
MIDDLEBURY COMMUNITY SCHGOLS	72.369	43.421	21.600	21.821
WA-NEE COMMUNITY SCHOOLS	86.604	51.952	19.263	32.699
ELKHART COMMUNITY SCHOOLS	61.511	36.906	7.204	29.702
GOSHEN COMMUNITY SCHOOLS	67.649	40.590	13.216	27.374
FAYETTE COUNTY SCHOOL CORP	82.449	49.470	28.066	21.404
N ALBANY-FLOYD CO CONS SCH CORP	67.600	40.560	26.441	14.119
ATTICA CONSOLIDATED SCHOGL CORP	89.825	53.895	19.293	34.602
COVINGTON COMMUNITY SCHOOL CORP	94.628	56.777	28.919	27.858
SOUTHEAST FOUNTAIN SCHOOL CORP	81.848	49.109	16.841	32.268
FRANKLIN COUNTY COMM SCH CORP	91.143	54.686	44.817	9.869
UNION TOWNSHIP SCHOOLS	90.308	51.185	6.400	47.785
ROCHESTER COMMUNITY SCHOCL CORP	74.930	41.858	21.745	23.213
CASTON SCHOOL CORPORATION	88.560	53.336	0.0	53.136
EAST GIBSON SCHOCL CORPORATION	85.622	51.373	41.720	9.653
NORTH GIBSON SCHOOL CORPORATION	78.012	46.807	33.783	13.024
SOUTH GIBSON SCHOOL CORPORATION	93.206	55.923	21.641	34.282
EASTBROOK COMMUNITY SCHOCL CORP	69.324	41.594	28.600	12.994
MADISON-GRANT UNITED SCHOOL CORP	93.411	56.047	43.339	12.708
MISSISSINEWA COMM SCHOOLS CGRP	68.200	40.920	30.964	9.956
MARION COMMUNITY SCHOOLS	79.096	47.457	25.271	22.186
BLOOMFIELD SCHOOL DISTRICT	83.660	50.196	33.758	16.438
CENTRAL SCHOOL DISTRICT	112.984	67.790	0.0	67.790
EASTERN CONS SCHOOL DIST	94.415	56.643	57.722	-1.073
LINTON-STOCKTON SCHOOL CORP	56.174	33.704	18.305	15.399
M S D SHAKAMAK SCHOOLS	70.409	42.245	26.550	15.695
WASHINGTON-STAFFORD CONS	85.207	51.124	0.0	51.124
WORTHINGTON-JEFFERSON CONS SCH	102.687	61.612	32.691	28.921
HAMILTON SOUTHEASTERN SCHOOLS	93.659	56.195	39.625	16.570
HAMILTON HEIGHTS SCHOOL CORP	87.174	52.305	28.989	23.316
WESTFIELD-WASHINGTON SCHOOLS	81.594	48.957	30.969	17.988
MARION-ADAMS SCHOOLS	76.614	45.968	24.231	21.737
CAR-EL CLAY SCHOOLS	61.285	36.771	18.004	18.767
NOBLESVILLE SCHOOLS	68.558	41.135	19.800	21.335
SOUTHERN HANCOCK CO COMM SCH COR	78.235	46.941	33.637	13.304
GREENFIELD-CENTRAL COMM SCHOOLS	82.076	49.245	28.101	21.144
MT VERNON COMMUNITY SCHOCL CORP	78.840	47.304	30.969	16.335

150

APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
EASTERN HANCOCK CO COMM SCH CORP	82.449	49.470	25.220	24.250
FRANKLIN TOWNSHIP SCHOOLS	88.702	53.221	52.198	1.023
NORTH CENTRAL COMM SCHOOL CORP	55.304	48.182	42.000	6.182
SOUTH HARRISON SCHOOL CORP	60.011	51.607	44.851	6.756
NORTH WEST HENDRICKS SCHOOLS	73.430	44.058	21.730	22.328
BROWNSBURG COMMUNITY SCHOOL CORP	52.596	37.558	21.647	15.911
AVCN COMMUNITY SCHOOL CORP	63.214	37.928	21.699	16.227
DANVILLE COMMUNITY SCHOOL CORP	105.023	63.014	36.225	26.789
PLAINFIELD COMMUNITY SCHOOL CORP	57.629	34.577	16.848	17.729
MILL CREEK COMMUNITY SCHOOL CORP	94.500	56.700	43.307	13.393
BLUE RIVER VALLEY SCHOOL CORP	79.931	47.959	39.328	8.631
SOUTH HENRY SCHOOL CORP	72.894	43.736	26.666	17.070
NORTHWESTERN SCH CORP HENRY CO	72.329	43.397	28.907	14.490
NEW CASTLE COMMUNITY SCHOOL CORP	61.099	36.659	18.019	18.640
C A BEARD MEMORIAL SCHOOL CORP	79.825	47.895	36.553	11.342
TAYLOR COMMUNITY SCHOOL CORP	60.549	36.330	28.831	7.499
NORTHWESTERN COMMUNITY SCH CORP	80.064	48.038	30.827	17.211
EASTERN-HOWARD COMM SCHOOL CORP	75.941	45.565	24.064	21.501
WESTERN SCHOOL CORP	70.042	42.025	28.672	13.353
KOKOMO-CENTER TWP CONS SCH CC	49.615	29.769	3.203	26.566
HUNTINGTON CO COMMUNITY SCH CORP	106.131	63.679	40.000	23.679
CARR TOWNSHIP SCHOOLS	101.782	61.069	43.761	17.308
SEYMOUR COMMUNITY SCHOOLS	72.874	43.724	21.658	22.066
BROWNSTON CENTRAL COMM SCH CORP	100.695	60.417	43.349	17.068
M S D VERNON TOWNSHIP	79.904	47.943	44.800	3.143
KANKAKEE VALLEY SCHOOL CCRP	82.334	49.400	33.732	15.668
RENSELAER CENTRAL SCHOOL CORP	105.081	63.048	8.019	55.029
JAY SCHOOL CCRP	94.500	56.700	36.118	20.582
MADISON CONSOLIDATED SCHOOLS	90.951	54.571	12.822	41.749
SOUTHWESTERN-JEFFERSON CO CONS	86.142	51.685	45.069	6.616
JENNINGS COUNTY SCHOOL CORP	92.677	55.606	41.669	13.937
CLARK-PLEASANT COMM SCHOOL CORP	64.032	38.419	30.163	8.256
CENTER GROVE COMMUNITY SCH CORP	60.562	36.337	25.236	11.101
EDINBURG COMMUNITY SCHOOL CORP	70.190	43.314	28.998	14.316
FRANKLIN COMMUNITY SCHOOL CORP	70.023	42.014	26.532	15.482
GREENWOOD COMMUNITY SCHOOL CORP	67.732	40.639	26.480	14.159
NINEVEH-HENSLEY-JACKSON UNTD SCH	77.730	46.674	36.513	10.156
NORTH KNOX SCHOOL CORP	88.489	53.094	32.000	21.094
SOUTH KNOX SCHOOL CORP	96.700	58.020	14.400	43.620
VINCENNES COMMUNITY SCHOOL CORP	59.637	35.764	19.306	16.458
LAKELAND COMMUNITY SCHOOL CORP	68.472	41.083	4.407	36.676
WARSAW COMMUNITY SCHOOLS	72.051	43.231	14.435	28.796
TIPPECANOE VALLEY SCHOOL CORP	84.954	50.972	25.600	25.372
WHITKO COMMUNITY SCHOOL CORP	90.346	54.207	32.146	22.061
PRAIRIE HEIGHTS COMM SCHOOL CORP	97.668	58.601	36.067	22.534

151

BEST COPY AVAILABLE

## APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
WESTVIEW SCHOOL CORPORATION	114.496	68.698	0.0	68.698
LAKELAND SCHOOL CORPORATION	89.060	53.436	19.264	34.172
HANOVER COMMUNITY SCHOOL CORP	51.379	30.827	14.061	16.766
HOBART TOWNSHIP SCHOOLS	48.398	29.039	36.043	-7.004
ROSS TOWNSHIP SCHOOL CORP	61.086	36.652	21.629	15.023
LAKE CENTRAL SCHOOL CORP	62.862	37.717	21.618	16.099
TRI-CREEK SCHOOL CORP	74.623	44.774	31.245	13.529
LAKE RIDGE SCHOOLS	59.862	35.917	24.056	11.861
CROWN POINT COMMUNITY SCH CORP	64.808	38.885	26.056	12.829
EAST GARY CITY SCHOOLS	95.145	57.087	58.558	-1.471
GARY COMMUNITY SCHOOL CORP	76.218	45.731	24.034	21.697
GRIFFITH PUBLIC SCHOOLS	45.998	27.599	8.400	19.199
HIGHLAND TOWN SCHOOLS	45.610	27.366	8.448	18.918
SCHOOL CITY OF HOBART	60.598	36.359	27.129	9.230
MUNSTER COMMUNITY SCHOOLS	40.613	24.368	6.026	18.342
CASS TOWNSHIP SCHOOLS	77.766	46.659	0.0	46.659
DEWEY TOWNSHIP SCHOOLS	100.951	60.570	0.0	60.570
NEW PRAIRIE UNITED SCHOOL CORP	84.703	50.822	28.920	21.902
NEW DURHAM TOWNSHIP SCHOOLS	64.735	38.841	28.122	10.719
PRAIRIE TOWNSHIP SCHOOLS	114.423	68.654	0.0	68.654
MICHIGAN CITY AREA SCHOOLS	84.516	50.710	28.851	21.859
CLINTON-HANNA-NORLE CONS S DIST	77.352	46.411	9.687	36.724
LAPORTE COMMUNITY SCHOOL CORP	75.941	45.565	19.235	26.330
NORTH LAWRENCE COMMUNITY SCHOOLS	74.255	44.553	28.842	15.711
MITCHELL COMMUNITY SCHOOLS	77.888	46.733	36.485	10.248
WEST CENTRAL COMMUNITY SCH CORP	82.594	49.557	36.400	13.157
SOUTH MADISON COMMUNITY SCH CORP	63.575	41.145	33.076	8.059
ALEXANDRIA COMMUNITY SCHOOL CORP	66.474	39.884	28.064	11.820
ANDERSON COMMUNITY SCHOOL CORP	61.587	36.952	18.005	18.947
ELWOOD COMMUNITY SCHOOL CORP	51.295	30.777	15.000	15.777
M S D DECATUR TOWNSHIP	53.749	32.249	12.012	20.237
FRANKLIN TOWNSHIP COMM SCH CORP	72.012	43.207	28.866	14.341
M S D LAWRENCE TOWNSHIP	65.146	39.088	18.016	21.072
M S D PERRY TOWNSHIP	63.668	38.201	22.005	16.196
M S D PIKE TOWNSHIP	75.330	45.193	0.0	45.198
M S D WARREN TOWNSHIP	60.731	36.439	0.0	36.439
M S D WASHINGTON TOWNSHIP	72.469	43.481	14.402	29.079
M S D WAYNE TOWNSHIP	60.634	36.380	0.0	36.380
BEECH GROVE CITY SCHOOLS	58.138	34.883	19.387	15.496
INDIANAPOLIS PUBLIC SCHOOLS	73.850	44.310	19.207	25.103
CULVER COMMUNITY SCHOOLS CORP	87.894	52.737	12.800	39.937
ARGOS COMMUNITY SCHOOLS	78.738	47.243	28.175	19.068
BREMEN PUBLIC SCHOOLS	78.942	47.365	15.000	30.364
PLYMOUTH COMMUNITY SCHOOL CORP	78.691	47.335	25.235	22.100
TRITON SCHOOL CORPORATION	90.421	54.252	28.869	25.383



BEST COPY AVAILABLE

## APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
SNOALS COMMUNITY SCHOOL CORP	95.145	57.087	43.580	13.507
LOGOOTE COMMUNITY SCHOOL CORP	88.988	53.393	51.718	1.675
MACONAQUAH SCHOOL CORP	73.347	44.008	36.096	7.912
NORTH MIAMI CONS SCHOOL DIST	96.609	57.965	43.343	14.622
OAK HILL UNITED SCHOOL CORP	72.610	43.566	28.833	14.733
PERU COMMUNITY SCHOOLS	88.454	53.072	38.886	14.186
RICHLAND BEANBLOSSOM COMM SCH CO	70.688	42.413	26.492	15.921
MONROE COUNTY COMMUNITY SCH CORP	78.136	46.881	25.207	21.674
NORTH MONTGOMERY COMM SCH CORP	89.060	53.436	12.818	40.618
SOUTH MONTGOMERY COMM SCH CORP	84.891	50.935	28.842	22.093
CRAWFORDSVILLE COMMUNITY SCHOOLS	53.274	31.964	9.733	22.231
MONROE-GREGG SCHOOL DISTRICT	73.765	44.259	33.600	10.659
EMINENCE CONS SCHOOL CORP	99.197	59.518	36.475	23.043
M S D MARTINSVILLE SCHOOLS	91.529	54.918	35.263	19.655
MOORESVILLE CONS SCHOOL CORP	64.416	38.650	30.025	8.625
NORTH NEWTON SCHOOL CORP	103.670	62.202	28.800	33.402
SOUTH NEWTON SCHOOL CORP	106.428	63.857	0.0	63.857
CENTRAL NOBLE COMM SCHOOLS CORP	84.922	50.953	35.335	15.618
EAST NOBLE SCHOOL CORP	85.017	51.010	38.510	12.500
WEST NOBLE SCHOOL CORPORATION	82.363	49.418	28.068	21.350
RISING SUN-OHIO CO COMM SCH CORP	91.568	54.941	44.956	9.985
ORLEANS COMMUNITY SCHOOLS	115.839	69.503	40.706	28.797
PAOLI COMMUNITY SCHOOL CORP	93.452	56.071	50.474	5.597
SPRINGS VALLEY COMM SCHOOL CORP	106.788	64.073	48.304	15.769
SPENCER-JWEN COMMUNITY SCHOOLS	85.489	53.094	38.535	14.559
SOUTHWEST PARKE COMM SCHOOL CORP	85.622	51.373	35.232	16.141
ROCKVILLE COMMUNITY SCHOOLS	87.964	52.778	35.577	17.201
TURKEY RUN COMMUNITY SCHOOL CORP	106.369	63.821	32.337	31.484
PERRY CENTRAL COMM SCHOOLS CORP	111.323	66.794	60.443	6.351
TELL CITY-TROY TWP SCHOOL CORP	56.223	33.734	19.747	1.987
PIKE COUNTY SCHOOL CORP	82.363	49.418	0.0	41.418
BOONE TOWNSHIP SCHOOLS	63.849	38.309	26.211	12.098
DUNELAND SCHOOL CORPORATION	83.330	49.998	0.0	49.998
MORGAN TOWNSHIP SCHOOLS	69.933	41.960	0.0	41.960
PLEASANT TOWNSHIP SCHOOLS	74.776	44.866	24.353	20.513
PORTER TOWNSHIP SCHOOLS	87.964	52.778	32.000	20.778
UNION TOWNSHIP SCHOOLS	73.388	44.033	28.800	15.233
WASHINGTON TOWNSHIP SCHOOLS	73.765	44.259	0.0	44.259
PORTAGE TOWNSHIP SCHOOLS	53.383	32.030	13.217	13.813
VALPARAISO COMMUNITY SCHOOLS	65.900	39.540	18.055	21.485
M S D MOUNT VERNON	101.002	60.601	0.0	60.601
M S D NORTH POSEY COUNTY SCHOOLS	94.246	56.547	36.182	20.365
NEW HARMONY TOWN E TWP CCNS SCH	107.456	64.474	24.160	40.314
EASTERN PULASKI COMM SCHOOL CORP	96.654	57.993	21.767	36.226
WEST CENTRAL SCHOOL CORP	86.339	51.603	15.822	38.961

153

BEST COPY AVAILABLE

APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
SOUTH PUTNAM COMMUNITY SCHOOLS	93.909	56.345	39.889	16.456
NORTH PUTNAM COMMUNITY SCHOOLS	94.161	56.497	28.864	27.633
CLOVERDALE COMMUNITY SCHOOLS	80.737	48.442	36.441	12.001
GREENCASTLE COMMUNITY SCHOOLS	78.764	47.258	22.477	24.781
UNION SCHOOL CORPORATION	83.841	50.305	33.789	16.516
RANDOLPH SOUTHERN SCHOOL CORP	91.490	54.694	32.141	22.753
MONROE CENTRAL SCHOOL CORP	77.962	46.777	36.688	10.089
RANDOLPH CENTRAL SCHOOL CORP	88.702	53.221	28.962	24.259
RANDOLPH EASTERN SCHOOL CORP	87.584	52.550	19.531	33.019
SOUTH RIPLEY COMMUNITY SCH CORP	99.100	59.460	47.099	12.361
BATESVILLE COMMUNITY SCHCOL CORP	78.942	47.365	25.357	22.008
JAC-CEN-DEL COMMUNITY SCH CORP	104.397	62.638	43.200	19.438
MILAN COMMUNITY SCHOOL CORP	75.897	46.138	31.267	14.871
RUSHVILLE CONSOLIDATED SCHOOLS	113.267	67.960	16.062	51.898
POLK-LINCOLN-JOHNSON SCHCOL CORP	80.574	48.344	25.231	23.113
PENN-HARRIS-MADISON SCHOOL CORP	71.757	43.054	24.228	18.826
SOUTH BEND COMMUNITY SCHOOL CORP	60.179	36.107	14.409	21.698
UNION-NORTH UNITED SCHOOL CORP	67.932	40.759	26.435	14.324
SCOTT COUNTY SCHCOL DISTRICT 1	58.693	35.216	24.072	11.144
SCOTT COUNTY SCHOOL DISTRICT 2	77.987	46.792	39.353	7.439
SHELBY EASTERN SCHOOLS	79.904	47.943	28.050	19.893
NORTHWESTERN CONS SCHOOL CORP	78.968	47.380	36.421	10.960
SOUTHWESTERN CON SCH SHELBY CO	105.312	63.187	16.101	47.086
SHELBYVILLE CENTRAL SCHOOLS	72.147	47.488	28.092	19.396
NORTH SPENCER COUNTY SCHOOL CORP	88.454	53.072	35.355	17.717
SOUTH SPENCER COUNTY SCHOOL CORP	93.867	56.320	43.494	12.826
OREGON-DAVIS SCHCOL CORPORATION	84.672	50.803	32.384	18.419
NORTH JUDSON-SAN PIERRE SCH CORP	75.240	45.144	28.923	16.221
KNOX COMMUNITY SCHOOL CORP	65.380	39.828	22.077	17.751
M S D FREMONT SCHOOLS	101.887	61.132	0.0	61.132
MAMILTON COMMUNITY SCHOOLS	79.562	47.737	22.544	25.193
M S D STEUBEN COUNTY SCHOOLS	77.692	46.615	5.608	41.007
NORTHEAST SCHOOL CORP	71.607	54.964	0.0	54.964
SOUTHWEST SCHOOL CORP	107.579	64.547	32.219	32.328
SWITZERLAND COUNTY SCHOOL CORP	108.450	65.070	36.048	29.022
LAFAYETTE SCHOOL CORPORATION	61.536	36.922	14.457	22.465
TIPPECANOE SCHOOL CORP	79.799	47.879	5.602	42.277
NORTHERN COMM SCHS TIPTON CO	75.687	47.212	25.356	21.856
TIPTON COMMUNITY SCHOOL CORP	95.188	57.113	32.506	24.607
UNION COUNTY SCHOOL CORP	93.247	55.948	39.910	16.038
EVANSVILLE-VANDERBURGH SCH CORP	66.600	39.960	18.005	21.955
NORTH VERMILLION COMM SCH CORP	85.049	51.029	0.0	51.029
SOUTH VERMILLION COMM SCH CORP	71.992	43.195	8.840	34.355
VIGO COUNTY SCHOOL CORP	66.116	39.669	18.005	21.664
MANCHESTER COMMUNITY SCHOOLS	80.983	48.590	25.200	23.390

151

## APPENDIX B (Continued)

DISTRICT	ESTIMATED COST/PUPIL	.60 OF EST COST/PUPIL	73-74 STATE ALLOC/PUPIL	DIFFERENCE COL 2-COL 3
M S D WABASH COUNTY SCHOOLS	72.610	43.566	24.051	19.515
WABASH CITY SCHOOLS	71.197	42.718	24.395	18.323
M S D OF WARREN COUNTY	90.308	54.185	25.600	28.585
WARRICK COUNTY SCHOOL CORP	71.933	43.160	0.0	43.160
SALEM COMMUNITY SCHOOLS	79.328	47.597	28.051	19.546
EAST WASHINGTON SCHOOL CORP	86.771	52.062	45.057	7.005
WEST WASHINGTON SCHOOL CORP	93.535	56.121	43.235	12.886
NETTLE CREEK SCHOOL CORP	76.897	46.138	19.278	26.860
WESTERN WAYNE SCHOOLS	85.526	51.316	38.559	12.757
CENTERVILLE-ABINGTON COMM SCHS	71.121	42.673	26.580	16.093
NORTHEASTERN WAYNE SCHOOLS	80.439	48.263	36.469	11.794
RICHMOND COMMUNITY SCHOOL CORP	70.133	42.080	19.816	22.264
SOUTHERN WELLS COMMUNITY SCHOOLS	83.182	49.909	5.604	44.305
NORTHERN WELLS COMMUNITY SCHOOLS	98.281	58.969	36.083	22.886
M S D BLUFFTON-HARRISON	78.789	47.273	28.157	19.116
NORTH WHITE SCHOOL CORP	102.205	61.323	0.0	61.323
FRONTIER SCHOEL CORPORATION	90.571	54.343	0.0	54.343
TRI-COUNTY SCHOOL CORP	109.991	65.994	0.0	65.994
TWIN LAKES SCHOOL CORP	85.784	51.470	6.424	45.046
COLUMBIA TOWNSHIP SCHOOLS	73.451	44.070	21.600	22.470
ETNA-TROY TOWNSHIP SCHOOLS	82.248	49.349	33.697	15.652
JEFFERSON TOWNSHIP SCHOOLS	78.968	47.380	28.368	19.012
SMITH-GREEN COMMUNITY SCHOOLS	70.390	42.234	26.456	15.778
THORNCREEK TOWNSHIP SCHOOLS	78.210	46.926	36.570	10.356
UNION TOWNSHIP SCHOOLS	94.035	56.421	0.0	56.421
WASHINGTON TOWNSHIP SCHOOLS	88.489	53.094	26.356	26.738
COLUMBIA CITY JT HIGH SCHOOL	118.341	71.004	0.0	71.004
COLUMBIA CITY SCHOOLS	135.376	81.226	50.800	30.426

TOTAL ESTIMATED COST AT 100 PERCENT LEVEL = 44304785.  
TOTAL ESTIMATED COST AT 60 PERCENT LEVEL = 26582865.  
TOTAL STATE ALLOCATION. 1973-74 = 13605840.  
DIFF. BETWEEN .60 TOTAL AND STATE ALLOCATION = 12977024.

BEST COPY AVAILABLE

## SCHOOL FACILITIES FUNDING

The relationship between school facilities and instructional programs has long been recognized, but currently is of even greater importance because educational programs are so dependent upon laboratory facilities and various electronic equipment as supporting elements. Since the end of World War II, the need for school facilities has been a constant problem confronting American public education. During the forties, school construction was deferred because of the war effort, and the baby boom of the post war period merely added to the magnitude of the problem.

Stabilization of school enrollments has contributed to a situation in which school facility planning can be conducted in a more orderly fashion, rather than on a crisis to crisis basis. Attention can be given to a systematic process of planning as well as to the phasing out of educationally obsolete facilities. With the stabilization of school enrollments there is a tendency for the assumption to be made that the need for school facilities no longer exists; however, individuals will still be moving about within school districts, among school districts, and among states. This population mobility will result in the need for facilities in some areas and their abandonment in others. Additionally, certain facilities will have outlived their educational usefulness and must be considered obsolete.

## Present Indiana Program

Several sources of funds for financing school buildings are available to Indiana corporations. Among these are sale of general obligation bonds, rentals, gifts, lease-rental arrangements with public school building

corporations or private corporations, establishment of a cumulative building fund, two state construction loan funds, and state grants for debt service.

A provision of a 1967 act mandates that the State Board of Tax Commissioners require local tax levies sufficient to meet debt service obligations. If a local school corporation fails to meet debt service obligations when due, the State Treasurer shall make such payment and deduct the amount from future state distributions.

#### General Obligation Bonds

Indiana school corporations may issue serial general obligation bonds for school construction and other capital outlays. Bonded indebtedness is limited by the Indiana Constitution to two percent of actual assessed valuation. Although the length of term is not specified, issues for longer than twenty years are seldom approved.

Bond sales are initiated by school officials following a petition by fifty resident taxpayers. A 1974 act provides that approval by the State School Property Tax Control Board is required for any new bond issue created or incurred after June 30, 1974. No local referendum is required, but approval of the State Board of Tax Commissioners is a requisite. Objectors may appeal the decision of the board. In this case a local public hearing is held by the State Board.

Maximum interest rate restrictions on school building bonds were removed in 1969. The winning bidder is the one having the lowest net interest cost.

In specific instances, bonds for school building purposes may be issued by civil townships which are coterminous with a school corporation. The amount of such bonds is limited to two percent of the actual valuation

in the civil townships. This provision has seldom been used since the reorganization of local school corporations pursuant to the Indiana Acts of 1959.

A school corporation must levy local taxes sufficient to meet principal and interest payments on outstanding bond issues, rental payments, and payments on state school construction loans. A 1973 act authorizes advance refunding of existing bond issues if savings will result for local school corporations.

#### Cumulative Building Fund

Indiana school corporations may establish, subject to state approval, a levy and tax rate of up to \$1.25 per hundred dollars of taxables for school building purposes. Revenues from this levy, for a specified number of years, are placed in a cumulative building fund which may be used for school construction, remodeling, additions to buildings, site acquisition, site improvement, and payment of building leases.

The newly created State School Property Tax Control Board is responsible for examining the building needs of a local school corporation not less frequently than once in every five years. Such examination is for the purpose of determining whether the tax levy or tax rate for a cumulative building fund should be reduced or terminated. If the Tax Control Board so determines, it shall so recommend to the State Board of Tax Commissioners which may, after a public hearing, reduce or terminate the cumulative building fund tax levy or tax rate. Future action by the State Board of Tax Commissioners regarding the establishment or increase of a cumulative building fund tax rate shall be taken only upon recommendation of the State School Property Tax Control Board.

School Building Corporations

Since 1947 Indiana school corporations having an enrollment of 250 pupils or more have been permitted to execute a lease for a school building with a local school building corporation. Such corporation is nonprofit and is authorized to issue serial first mortgage bonds, acquire a site, erect a school building thereon, and lease it to the local school corporation for a specific term not to exceed thirty years. The lease does not create a legal debt by the school corporation and the bond issue is not subject to the constitutional two percent debt limitation. Upon completion of the lease payments, the school building becomes the property of the school corporation.

The building project must be approved by the State Department of Public Instruction. Approval by both the State School Property Tax Control Board and the State Board of Tax Commissioners is now required of any school corporation before entering into a lease-rental agreement for a school building. A local referendum is not required, but local hearings by the State Board of Tax Commissioners are common.

Approximately ninety percent of bonds for school purposes in Indiana are issued by school building corporations. First mortgage bonds issued by a school building corporation are exempt from federal and state income taxes.

A 1973 act which authorized advance refunding of existing bond issues has been widely used by school building corporations to reduce the interest cost of bonds issued during the period 1969 through 1971. The recent rise in interest rates has not made such refunding feasible at the present time.

Fixed lease-rental payments are budgeted in the local debt service fund. State agencies are mandated to require a local debt service tax rate

high enough to meet the local requirement for bond and interest payments, lease-rental payments, and repayment of state loans or advances.

A 1967 act provides that, upon the failure of any school corporation to pay any of its debt service obligations during any calendar year when due, the State Treasurer shall make such payments from state funds. The state may then recover the amount by withholding it from future state distributions to the school corporation.

#### Private Lease Financing

A 1957 act paralleling the school building corporation act provides for financing school buildings by private corporations. The lease-rental agreement may extend for fifty years, but a term of twenty to twenty-five years is commonly used.

The approvals, safeguards, and procedures are similar to those described above for the school building corporations. Short-term funds are usually obtained by the private firm from banking institutions or insurance firms. The long-term lease, after construction, is often negotiated with insurance companies. This alternate method of financing has been frequently used, but not to the extent that school building corporations have.

#### Loan Funds

For school construction purposes, two loan funds are available to local Indiana school corporations having low financial ability in relationship to their school building needs. The Veterans' Memorial School Construction Fund was established in 1955 and funded from excess tax receipts collected for World War II state bonus payments. The Common School Loan Fund was established in 1959 using funds appropriated by the Indiana General Assembly, supplemented by specific dedicated funds.



Veterans' Memorial School Construction funds are advanced principally for construction of classrooms and must be repaid in twenty years or less. The maximum loan is \$250,000; the carrying charge is one percent per annum on the outstanding balance. An index number showing the relationship of capital need to taxpaying ability is computed for each applicant. The first school corporations considered are those having a high index number. A prerequisite for consideration of applicants is maintenance of a tax rate for three years of not less than fifty cents per \$100 of assessed valuation. An advance from the fund is also not considered as indebtedness subject to the two percent constitutional debt limitation. Repayment is made in semi-annual installments from the local property tax debt service fund.

Reorganized school corporations which enroll 270 or more pupils in average daily attendance and have raised an amount equal to two percent of adjusted assessed valuation (by a bond issue or proceeds of a cumulative building fund) may apply for an advance from the Common School Loan Fund. Such advances are limited to \$750,000 and are restricted to school corporations having low financial ability, high classroom need, and an acceptable tax effort for school construction. The advance is also not considered indebtedness subject to the constitutional 2.0 percent debt limit. Advances are also limited to \$2,000 per pupil; service charges may range from 2.5 to 4.0 percent of the amount of the advance. A 1973 act provides for disaster loans, not to exceed \$3 million to qualifying local school corporations. Repayment must be made in twenty years or less pursuant to a schedule agreed upon with the State Treasurer. Semi-annual principal payments (with service charges at 3.375 percent) are withheld from state grants for instructional purposes. The local school corporation appropriates the annual repayment obligation in the Debt Service Fund and transfers the amount to the General Fund

when state distributions are made. Service charges (interest) on funds advanced are used by the state for special education.

#### State Flat Grant

Grants from the State Property Tax Relief Fund to assist local school corporations in meeting debt service requirements were first made available in 1967. A uniform amount per pupil in average daily attendance, Grades 1-12, is made available. These receipts must first be used for debt service. Any amounts remaining may be used for current operation.

The uniform amount of this flat grant per pupil for debt service is presently \$40.00. Lease-rental payments for school buildings and payments on state loans are included in the definition of debt service.

#### Present Expenditures

Data were secured relating to the total expenditures in each local school corporation for debt service during 1973. In Table 3-1, these data are compared with the flat grant proceeds to determine the additional funds beyond the state grant which were secured from local revenue sources. Of particular interest were the school corporations in which total debt service expenditures were less than the amount of the state flat grant received by the local school corporation. Official reports of expenditures for 1973 indicate that sixty-six school corporations had debt service expenditures less than the amount of the \$40.00 per pupil flat grant which was allocated by the state. No attempt was made to secure explanatory data and detailed checks were not made of the situation in each school corporation; the data were accepted as provided from official records of the Department of Public Instruction.

BEST COPY AVAILABLE

TABLE 3-1

COMPARISON OF DEBT SERVICE EXPENDITURES FOR 1973 WITH STATE  
FLAT GRANT ALLOCATION FOR INDIANA SCHOOL CORPORATIONS

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
15 ADAMS CENTRAL COMMUNITY SCHOOLS	185910	53074	132235
25 NORTH ADAMS COMMUNITY SCHOOLS	270297	93002	176445
35 SOUTH ADAMS SCHOOLS	63466	61420	2040
125 M S D SOUTHWEST ALLEN COUNTY	423048	102343	320705
225 NORTHWEST ALLEN COUNTY SCHOOLS	245584	49952	140032
235 FORT WAYNE COMMUNITY SCHOOLS	2005194	1491400	1123194
255 EAST ALLEN COUNTY SCHOOLS	915446	442665	472781
365 BARTHOLOMEW CONS SCHOOL CORP	349670	487399	-137702
370 FLAT ROCK-WAHCREEK SCHOOL CORP	151698	51238	100060
395 BENTON COMMUNITY SCHOOL CORP	379544	113030	266604
515 BLACKFORD COUNTY SCHOOLS	553023	137721	415304
615 WESTERN BOURNE CO COMM SCH CORP	30729	93334	-62605
630 EAGLE-UNION COMMUNITY SCH CORP	180412	65714	114690
665 LEBANON COMMUNITY SCHOOL CORP	426041	102200	293334
670 BROWN COUNTY SCHOOL CORP	117634	84740	27094
750 CARROLL CONSOLIDATED SCHOOL CORP	76342	61552	14790
755 DELPHI COMMUNITY SCHOOL CORP	479577	70080	400697
775 PIONEER REGIONAL SCHOOL CORP	159000	50470	107724
815 SCUTHEASTERN SCHOOL CORP	220500	89430	131070
875 LOGANSPOUT COMMUNITY SCHOOL CORP	198607	201492	-26885
940 WEST CLARK COMMUNITY SCHOOLS	338098	149047	189051
1000 CLARKSVILLE COMM SCHOOL CORP	379792	80477	290299
1010 GREATER CLARK COUNTY SCHOOLS	1434607	454442	980102
1125 CLAY COMMUNITY SCHOOLS	259037	133070	69107
1150 CLINTON CENTRAL SCHOOL CORP	343500	54210	289290
1160 CLINTON PRAIRIE SCHOOL CORP	114000	51716	62282
1170 FRANKFORT COMMUNITY SCHOOLS	324778	137470	187308
1180 ROSSVILLE CONS SCHOOL DISTRICT	171654	35222	136432
1300 CRAWFORD COUNTY COMM SCHOOL CORP	39180	72240	-33060
1315 BARR-REEVE COMMUNITY SCHOOLS INC	15443	31036	-15593
1375 NORTH DAVIESS COUNTY COMM SCHOOL	187571	57493	130078
1405 WASHINGTON COMMUNITY SCHOOLS INC	189123	111548	77577
1560 SUNMAN-DEARBORN COMM SCH CORP	131503	94102	33221
1600 SOUTH DEARBORN COMM SCHOOL CORP	135542	112675	20864
1620 LAWRENCEBURG COMM SCHOOL CORP	165220	74772	90448
1655 DECATUR COUNTY COMMUNITY SCHOOLS	245442	111753	133689
1730 GREENSBURG COMMUNITY SCHOOLS	294570	95173	199397
1805 DEKALB CO EASTERN COMM SCH DIST	117023	62350	54673
1820 GAFRETT-KEYSER-BUTLER COMM SCHS	197078	63540	129280
1835 DEKALB CO CTL UNITED SCH DIST	297681	155341	142340
1875 DELAWARE COMMUNITY SCHOOL CORP	131635	143105	-11470
1865 HARRISON-WASH COMM SCHOOL CLRP	170523	57246	113277
1895 LIBERTY-PERRY COMM SCHOOL CORP	207085	70294	136081
1900 MCARDER COMMUNITY SCHOOL CORP	93990	32435	57550
1910 MT PLEASANT TWP COMM SCH CORP	335875	101670	234205

"D/S EXP. 1973"--Expenditures from the debt service fund for the 1973 year

"STATE FLAT GRANT/40"--Amount received by local school corporation through \$40 state flat grant

"DIFF"--Amount expenditure exceeded flat grant

BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
1940 SALEM COMMUNITY SCHOOL	166489	44390	122099
1970 MUNCIE COMMUNITY SCHOOLS	763800	576714	192086
2040 NORTHEAST DUBOIS COUNTY SCH CORP	14500	43466	-23966
2100 SOUTHEAST DUBOIS COUNTY SCH CORP	9750	65009	-55259
2110 SOUTHWEST DUBOIS COUNTY SCH CORP	159528	91366	77562
2120 GREATER JASPER CONSOLIDATED SCHS	60391	114354	-54073
2155 FAIRFIELD COMMUNITY SCHOOLS	199312	53680	140632
2260 GAUGO COMMUNITY SCHOOLS	112341	58360	55481
2270 CONCORD COMMUNITY SCHOOLS	215991	128958	87033
2275 MIDDLEBURY COMMUNITY SCHOOLS	225136	76275	148861
2285 WA-NEE COMMUNITY SCHOOLS	518278	108972	409306
2305 ELKHART COMMUNITY SCHOOLS	2502408	50310	1998598
2315 GOSHEN COMMUNITY SCHOOLS	182682	155444	27442
2395 FAYETTE COUNTY SCHOOL CORP	546249	225156	321093
2400 N ALBANY-FLOYD CO CONS SCH CORP	381992	472756	-90764
2435 ATTICA CONSOLIDATED SCHOOL CORP	53000	49228	3772
2440 COVINGTON COMMUNITY SCHOOL COMP	174030	51512	122518
2455 SOUTHEAST FOUNTAIN SCHOOL CCRP	180260	67000	113260
2475 FRANKLIN COUNTY COMM SCH CJRP	57000	119728	-62728
2640 UNION TOWNSHIP SCHOOLS	0	11778	-11778
2645 ROCHESTER COMMUNITY SCHOOL CORP	227600	31070	146530
2650 EASTON SCHOOL CORPORATION	166000	26340	147400
2725 EAST GIBSON SCHOOL CORPORATION	152305	64040	89265
2735 NORTH GIBSON SCHOOL CORPORATION	441124	101823	339301
2765 SOUTH GIBSON SCHOOL CORPORATION	2078	80158	-78080
2815 EASTBROOK COMMUNITY SCHOOL CORP	241097	86590	154507
2825 MADISON-GRANT UNITED SCHOOL CORP	374913	102946	271967
2855 MISSISSINEWA COMM SCHOLS CORP	164364	121102	43262
2865 MARION COMMUNITY SCHOOLS	525000	402626	122972
2920 BLOOMFIELD SCHOOL DISTRICT	60197	47674	12503
2930 CENTRAL SCHOOL DISTRICT	57000	16208	36792
2940 EASTERN CONS SCHOOL DIST	79958	38729	41230
2950 LINTON-STOCKTON SCHOOL CORP	61916	58480	3436
2960 M S D SHAKAMAK SCHOOLS	108796	46626	61970
2970 WASHINGTON-STAFFORD CONS	0	15448	-15448
2980 WORTHINGTON-JEFFERSON CONS SCH	13010	17432	-4422
3005 HAMILTON SOUTHEASTERN SCHOOLS	202316	65472	136844
3025 HAMILTON HEIGHTS SCHOOL CORP	70220	62808	7412
3030 WESTFIELD-WASHINGTON SCHOOLS	171000	52234	118766
3055 MARION-ADAMS SCHOOLS	83500	50406	33094
3060 CARMEL CLAY SCHOOLS	735539	256580	478959
3070 NOBLESVILLE SCHOOLS	292763	134860	157903
3115 SOUTHERN HANCOCK CO COMM SCH COR	530314	73444	251870
3125 GREENFIELD-CENTRAL COMM SCHOOLS	460100	162132	297968
3135 MT VERNON COMMUNITY SCHOOL CORP	90285	78824	11461

BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
3145 EASTERN HANCOCK CO COMM SCH CORP	167904	54964	112920
3160 FRANKLIN TOWNSHIP SCHOOLS	40000	22630	17320
3180 NORTH CENTRAL COMM SCHOOL CORP	153267	78098	75179
3190 SOUTH HARRISON SCHOOL CORP	168838	111414	55474
3255 NORTH WEST HENDRICKS SCHOOLS	0	52576	-52576
3305 BROWNSBURG COMMUNITY SCHOOL CORP	546333	143406	405467
3315 AVON COMMUNITY SCHOOL CORP	438595	85108	350427
3325 DANVILLE COMMUNITY SCHOOL CORP	33043	71133	-41115
3330 PLAINFIELD COMMUNITY SCHOOL CORP	292217	13565	194224
3335 MILL CREEK COMMUNITY SCHOOL CORP	150106	74910	75190
3405 BLUE RIVER VALLEY SCHOOL CORP	138917	49596	89121
3415 SOUTH HENRY SCHOOL CORP	173792	46304	127458
3435 NORTHWESTERN SCH CORP HENRY CO	127250	72040	55210
3445 NEW CASTLE COMMUNITY SCHOOL CORP	364631	225766	138865
3455 C A BEARD MEMORIAL SCHOOL CORP	117500	73544	43556
3460 TAYLOR COMMUNITY SCHOOL CORP	318569	112090	206479
3470 NORTHWESTERN COMMUNITY SCH CORP	134369	90208	44161
3480 EASTERN-HOARD COMM SCHOOL CORP	187252	57408	129544
3490 WESTERN SCHOOL CORP	220365	94012	125753
3500 KOKOMO-CENTER TWP CONS SCH CORP	955043	445788	502252
3625 HUNTINGTON CO COMMUNITY SCH CORP	647396	237372	360024
3640 CARP TOWNSHIP SCHOOLS	0	13684	-13684
3675 SEYMOUR COMMUNITY SCHOOLS	640000	154314	485686
3695 BROWNSTOWN CENTRAL COMM SCH CORP	186250	74440	111910
3710 M S D VERNON TOWNSHIP	7572	54062	39910
3785 KANKAKEE VALLEY SCHOOL CORP	391762	66524	303238
3815 RENSSELAER CENTRAL SCHOOL CORP	302000	78708	223292
3945 JAY SCHOOL CORP	79440	214716	-135276
3995 MADISON CONSOLIDATED SCHOOLS	764327	162954	601373
4000 SOUTHWESTERN-JEFFERSON CO COMM	93022	22032	30940
4015 JENNINGS COUNTY SCHOOL CORP	357643	178930	178663
4145 CLARK-PLEASANT COMM SCHOOL CORP	282327	137124	179203
4205 CENTER GROVE COMMUNITY SCH CORP	357928	152331	225697
4215 EDINBURG COMMUNITY SCHOOL CORP	281000	53322	227178
4225 FRANKLIN COMMUNITY SCHOOL CORP	278900	145460	132940
4245 GREENWOOD COMMUNITY SCHOOL CORP	521759	127384	393715
4255 NINEVEH-MENSLEY-JACKSON UNIF COMM	79000	70412	8588
4315 JETH KNOX SCHOOL CORP	36930	81723	-42793
4325 SOUTH KNOX SCHOOL CORP	203727	58026	147701
4335 VINCENNES COMMUNITY SCHOOL CORP	57437	162454	-105517
4345 LAKELAND COMMUNITY SCHOOL CORP	494473	116046	378427
4415 WARSAW COMMUNITY SCHOOLS	71537	210282	-138745
4445 TIPPECANOE VALLEY SCHOOL COMP	8100	79850	-71750
4455 WHITKO COMMUNITY SCHOOL CORP	202745	82304	120381
4515 PRAIRIE HEIGHTS COMM SCHOOL CORP	109105	70526	38279

BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
4525 WESTVIEW SCHOOL CORPORATION	168389	61410	116979
4535 LAKELAND SCHOOL CORPORATION	122058	80549	41509
4580 HANOVER COMMUNITY SCHOOL CORP	39903	60280	-20377
4590 HOBART TOWNSHIP SCHOOLS	194467	89906	107561
4600 ROSS TOWNSHIP SCHOOL CORP	172151	272458	1452693
4615 LAKE CENTRAL SCHOOL CORP	327198	187782	139436
4645 TRI-CREEK SCHOOL CORP	397636	131200	266630
4650 LAKE RIDGE SCHOOLS	612096	159572	442526
4660 CROWN POINT COMMUNITY SCH CORP	206996	227720	-20722
4670 EAST CHICAGO CITY SCHOOLS	35525	327176	-291651
4680 EAST GARY CITY SCHOOLS	102192	86198	15994
4690 GARY COMMUNITY SCHOOL CORP	2543494	1484388	1059106
4700 GRIFFITH PUBLIC SCHOOLS	440136	153666	286470
4710 HAMMOND CITY SCHOOLS	2790700	755108	2035592
4720 HIGHLAND TOWN SCHOOLS	885048	271360	413688
4730 SCHOOL CITY OF HOBART	237808	191130	46676
4740 MUNSTER COMMUNITY SCHOOLS	409437	167992	241445
4760 WHITING CITY SCHOOLS	0	34447	-34447
4770 CASS TOWNSHIP SCHOOLS	12942	14492	-1550
4790 DEWEY TOWNSHIP SCHOOLS	0	11486	-11486
4805 NEW PRAIRIE UNITED SCHOOL CORP	335871	98070	237801
4860 NEW DURHAM TOWNSHIP SCHOOLS	66536	29462	37074
4925 MICHIGAN CITY AREA SCHOOLS	1441849	443414	999435
4940 CLINTON-HANNA-NOBLE CONS S DIST	114643	31024	83619
4945 LAFORTE COMMUNITY SCHOOL CORP	60128	26076	32552
5075 NORTH LAWRENCE COMMUNITY SCHOOLS	42907	24373	-200366
5085 MITCHELL COMMUNITY SCHOOLS	55718	91182	-35464
5245 WEST CENTRAL COMMUNITY SCH CORP	122369	121590	779
5255 SOUTH MADISON COMMUNITY SCH CORP	335915	151702	184213
5265 ALEXANDRIA COMMUNITY SCHOOL CORP	118160	100908	17252
5275 ANDERSON COMMUNITY SCHOOL CORP	61926	687193	-625267
5280 ELWOOD COMMUNITY SCHOOL CORP	168115	110014	49501
5300 M S D DECATUR TOWNSHIP	271812	174563	97229
5310 FRAZEE TOWNSHIP COMM SCH CORP	195715	106354	89361
5330 M S D LAWRENCE TOWNSHIP	918435	358058	560377
5340 M S D PERRY TOWNSHIP	1128049	475592	652457
5350 M S D PERRY TOWNSHIP	292637	123214	157423
5360 M S D WARREN TOWNSHIP	1407525	387106	1080419
5370 M S D WASHINGTON TOWNSHIP	2159312	539568	1500344
5375 M S D WAYNE TOWNSHIP	1141937	450530	691407
5380 BEECH GROVE CITY SCHOOLS	140642	108332	32310
5385 INDIANAPOLIS PUBLIC SCHOOLS	1272669	3166392	-1893713
5400 SPEEDWAY CITY SCHOOLS	303577	85628	217949
5455 CULVER COMMUNITY SCHOOLS CORP	213481	56978	156503
5470 ARGOS COMMUNITY SCHOOLS	53406	36324	17082

BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
5480 BREMEN PUBLIC SCHOOLS	89000	53276	35724
5485 PLYMOUTH COMMUNITY SCHOOL CORP	221217	110952	110265
5495 TRITON SCHOOL CORPORATION	204300	43036	155264
5520 SHOALS COMMUNITY SCHOOL CORP	9547	41022	-31475
5525 LOOGOOTEE COMMUNITY SCHOOL CORP	140333	6288	77645
5615 MACUNAQUAH SCHOOL CORP	115400	141104	-25704
5620 NORTH MIAMI CCNS SCHOOL DIST	109152	59680	49472
5625 OAK HILL UNITED SCHOOL CORP	180474	84664	95810
5635 PERU COMMUNITY SCHOOLS	670250	133728	536522
5705 RICHLAND BEANBLOSSOM COMM SCH CO	330742	91525	239217
5740 MONROE CCUNY COMMUNITY SCH CORP	2063698	463454	1600244
5835 NORTH MONTGOMERY COMM SCH CORP	491649	98385	393564
5845 SOUTH MONTGOMERY COMM SCH CORP	308865	85974	222891
5855 CRAWFORDSVILLE COMMUNITY SCHOOLS	230597	121076	109521
5900 MCNROE-GREGG SCHOOL DISTRICT	176433	59791	116642
5910 EPINENCE CONS SCHOOL CORP	25000	22059	2941
5925 M S D MARTINSVILLE SCHOOLS	1160	219276	-217116
5930 MOORESVILLE CONS SCHOOL CORP	231922	122642	139280
5945 NORTH NEWTON SCHOOL CORP	220500	66238	152262
5995 SCUTH NEWTON SCHOOL CORP	158500	51628	106872
6055 CENTRAL NOBLE COMM SCHOOLS CORP	249500	55248	194252
6060 EAST NOBLE SCHOOL CORP	606221	146214	460607
6065 WEST NOBLE SCHOOL CORPORATION	204090	69626	134464
6080 RISING SUN-OHIO CO COMM SCH CORP	72192	41154	31034
6145 ORLEANS COMMUNITY SCHOOLS	69500	33734	35766
6155 PADLI COMMUNITY SCHOOL CORP	131000	66394	64005
6160 SPRINGS VALLEY COMM SCHOOL CORP	75300	44850	30450
6195 SPENCER-OWEN COMMUNITY SCHOOLS	337099	102476	234623
6260 SOUTHWEST PARKE COMM SCHOOL CORP	48500	52233	-3732
6300 ROCKVILLE COMMUNITY SCHOOLS	54030	41826	12204
6310 TURKEY RUN COMMUNITY SCHOOL CORP	55500	52430	23070
6325 PERRY CENTRAL COMM SCHOOLS CORP	110465	46310	68155
6340 CANNELTON CITY SCHOOLS	0	17844	-17844
6350 TELL CITY-TROY TWP SCHOOL CORP	57000	112634	-55634
6445 PIKE COUNTY SCHOOL CORP	148900	103424	45476
6460 BONE TOWNSHIP SCHOOLS	5620	32474	-26854
6470 DUNELAND SCHOOL CORPORATION	1312500	184474	1128026
6490 MORGAN TOWNSHIP SCHOOLS	0	13799	-13799
6510 PLEASANT TOWNSHIP SCHOOLS	15815	29152	-13337
6520 PORTER TOWNSHIP SCHOOLS	62934	34372	28562
6530 UNION TOWNSHIP SCHOOLS	0	24372	-24372
6540 WASHINGTON TOWNSHIP SCHOOLS	9400	13974	-4574
6550 PORTAGE TOWNSHIP SCHOOLS	1224593	338516	886075
6560 VALPARAISO COMMUNITY SCHOOLS	62000	188920	-43080
6590 M S D MOUNT VERNON	341666	117109	224557

107

BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	D/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
6600 M S D NORTH POSEY COUNTY SCHOOLS	231756	68898	162858
6610 NEW HARMONY TOWN & TWP CCNS SCH	0	12724	-12724
6620 EASTERN FULASKI COMM SCHOOL CORP	94053	64794	29259
6630 WEST CENTRAL SCHOOL CORP	54096	47942	6144
6705 SOUTH PUTNAM COMMUNITY SCHOOLS	179393	54393	124995
6715 NORTH PUTNAM COMMUNITY SCHOOLS	206541	65018	141523
6750 CLOVERDALE COMMUNITY SCHOOLS	94751	44504	50247
6755 GREENCASTLE COMMUNITY SCHOOLS	307090	85615	221474
6795 UNION SCHOOL CORPORATION	74920	38302	35618
6805 RANDOLPH SOUTHERN SCHOOL CORP	0	37032	-37032
6820 MCROE CENTRAL SCHOOL CORP	61500	50930	10570
6825 RANDOLPH CENTRAL SCHOOL CORP	129950	91948	37952
6835 RANDOLPH EASTERN SCHOOL CORP	41673	52226	-10553
6865 SOUTH RIPLEY COMMUNITY SCH CORP	84500	57444	27056
6895 BATESVILLE COMMUNITY SCHOOL CORP	196918	55594	140324
6900 JAC-CEN-DEL COMMUNITY SCH CORP	65216	40560	25656
6910 MILAN COMMUNITY SCHOOL CORP	112640	40780	71860
6995 RUSHVILLE CONSOLIDATED SCHOOLS	122200	154548	-32348
7150 POLK-LINCOLN-JOHNSON SCHOOL CORP	169571	46986	122685
7175 PENN-HARRIS-WADISON SCHOOL CORP	919948	243666	676282
7200 MISHAWAKA CITY SCHOOLS	55406	230293	-17492
7205 SOUTH BEND COMMUNITY SCHOOL CORP	2059990	1181858	876134
7215 UNION-NORTH UNITED SCHOOL CORP	174658	70304	104354
7230 SCOTT COUNTY SCHOOL DISTRICT 1	90195	68452	21743
7256 SCOTT COUNTY SCHOOL DISTRICT 2	313737	109621	204116
7285 SHELBY EASTERN SCHOOLS	22500	78176	-55376
7350 NORTHWESTERN CONS SCHOOL CORP	182965	74362	108603
7360 NORTHWESTERN CON SCH SHELBY CO	81000	58754	42236
7365 SHELBYVILLE CENTRAL SCHOOLS	172000	165750	6240
7385 NORTH SPENCER COUNTY SCHOOL CORP	307598	88438	219160
7445 SOUTH SPENCER COUNTY SCHOOL CORP	95250	74088	21162
7495 OREGON-DAVIS SCHOOL CORPORATION	190646	32954	157694
7515 NORTH JUDSON-SAN PIERRE SCH CORP	97495	77192	20303
7525 KING COMMUNITY SCHOOL CORP	10522	85204	-74612
7605 M S D FREMONT SCHOOLS	65292	32015	33277
7610 HAMILTON COMMUNITY SCHOOLS	69503	30668	33635
7615 M S D STEPHEN COUNTY SCHOOLS	145000	86952	58048
7645 NORTHEAST SCHOOL CORP	97845	60092	17153
7715 SOUTHWEST SCHOOL CORP	22656	75718	-53062
7775 SWITZERLAND COUNTY SCHOOL CORP	0	57422	-57422
7855 LAFAYETTE SCHOOL CORPORATION	1170395	357478	813317
7865 TIPPECANOE SCHOOL CORP	941521	276263	605258
7875 WEST LAFAYETTE COMM SCHOOL CORP	616469	96688	519781
7935 NORTHERN COMM SCHO TIPTON CO	213009	51258	161751
7945 TIPTON COMMUNITY SCHOOL CORP	469202	97220	371976





BEST COPY AVAILABLE

TABLE 3-1 (Continued)

DISTRICT NUMBER AND NAME	O/S EXP. 1973	STATE FLAT GRANT/40	DIFF.
7950 UNION COUNTY SCHOOL CORP	143000	58006	74944
7995 EVANSVILLE-VANDERBURGH SCH CORP	1690933	1115470	575463
8010 NORTH VERMILLION COMM SCH CORP	94500	41320	53180
8020 SOUTH VERMILLION COMM SCH CORP	139515	90820	48695
8030 VIGO COUNTY SCHOOL CORP	1995727	783744	1211783
8045 MANCHESTER COMMUNITY SCHOOLS	120000	73044	46656
8050 M S D WABASH COUNTY SCHOOLS	175162	127428	47734
8060 WABASH CITY SCHOOLS	221387	104934	110503
8115 M S D OF WARREN COUNTY	115000	72392	42608
8130 WARRICK COUNTY SCHOOL CORP	347380	299050	47730
8205 SALEM COMMUNITY SCHOOLS	149615	85262	64353
8215 EAST WASHINGTON SCHOOL CORP	89220	48677	40543
8220 WEST WASHINGTON SCHOOL CORP	93203	47778	45425
8305 MEYLE CREEK SCHOOL CORP	309662	65360	244302
8355 WESTERN WAYNE SCHOOLS	59898	66112	-6214
8360 CENTERVILLE-ABINGTON CCMN SCHS	175817	77652	98165
8375 NORTHEASTERN WAYNE SCHOOLS	113550	64950	48600
8385 RICHMOND COMMUNITY SCHOOL CORP	0	338290	-338290
8425 SOUTHERN WELLS COMMUNITY SCHOOLS	173874	47006	126258
8435 NORTHERN WELLS COMMUNITY SCHOOLS	221118	95834	125284
8445 M S D BLUFFTON-HARRISON	56571	82032	-25461
8515 NORTH WHITE SCHOOL CORP	67728	44926	22802
8525 FRONTIER SCHOOL CORPORATION	40821	32002	8619
8535 TRI-COUNTY SCHOOL CORP	0	39016	-39016
8565 TWIN LAKES SCHOOL CORP	476900	111419	367481
8580 COLUMBIA TOWNSHIP SCHOOLS	40133	20540	19555
8590 ETNA-TROY TOWNSHIP SCHOOLS	41140	15796	27344
8600 JEFFERSON TOWNSHIP SCHOOLS	97396	15646	81750
8625 SMITH-GREEN COMMUNITY SCHOOLS	54199	55996	-1797
8630 THORNCREEK TOWNSHIP SCHOOLS	107014	25145	81869
8640 UNION TOWNSHIP SCHOOLS	55356	13554	41802
8650 WASHINGTON TOWNSHIP SCHOOLS	26522	11336	15186
8660 COLUMBIA CITY JT HIGH SCHOOL	0	0	0
8665 COLUMBIA CITY SCHOOLS	135693	40610	94883

### Provisions for Capital Outlay Financing

Providing funds for school facilities is not a problem of identifying needs, but rather is a problem of determining the best method for financing school construction projects. Various alternatives are available to local school districts; however, the principal methods have been to use local funds obtained either through the issuance of general obligation bonds, revenue fund bonds, reserve funds, or a pay-as-you-go system.

The primary method for financial school construction in Indiana has been through the issuance of general obligation bonds and the establishment of local authorities or holding companies, with the obligation being retired through revenue bonds. This latter lease-rental arrangement has been extremely popular as a method of providing the needed facilities resulting from school district reorganization and enrollment increases. This choice has enabled districts to reduce the impact of a one-time tax levy or extremely high property tax rates for a short period of time. Constitutional limitations on the amount of general obligation bonds which are outstanding at any one time have also contributed to the popularity of holding corporations or local authorities. In periods of inflation and rising prices, borrowing can be a further advantage to the school district. By financing construction with borrowed funds, the school district may obtain the facility at today's prices and repay the principal and interest on the debt with cheaper dollars.

In 1969-70, forty-one states reported utilization of building reserve funds for construction.<sup>1</sup> Indiana's approach to this alternative has been

---

<sup>1</sup>W. M. Barr, K. F. Jordan, C. C. Hudson, W. J. Peterson, and W. R. Wilkerson, Financing Public Elementary and Secondary School Facilities in the United States, Special Study No. 7 (Gainesville, Florida: National Educational Finance Project, 1970), p. 128.

characterized as the cumulative building fund. Several distinct disadvantages are associated with this method of financing. Cumulative building fund reserves result in present or past taxpayers bearing the full burden of the cost of capital outlay projects which will be used by future generations. Even though the funds may be invested under controlled conditions, the interest yield on the investment and the subsequent growth of the total amount may not be sufficient to keep pace with the rate of inflation.

The use of the holding corporation or local school building authority has accelerated the rate of school construction in Indiana. These entities can finance and construct facilities, but they do not operate the facility. Since the authority is not a governmental agency, state and local debt limits have not applied. Funds are obtained through the sale of revenue bonds, and the guarantee for the revenue bonds is the contract between the authority and the local school district using the facility.

Another alternative for state aid for local school district construction has been through loan programs. In a recent study,<sup>2</sup> fourteen states were reported as making loans to local districts for capital outlay projects or debt service payments. Rather than being available to all local districts, the funds have normally been limited to those local districts that have reached or are approaching their legal debt limit. Loans offer a type of immediate relief to districts with the need for additional facilities, but the problem is only delayed for the loan must eventually be repaid. Indiana's approach in this area has been through the Veterans' Memorial School Construction Fund and the Common School Loan Fund programs available to districts with high levels of need.

---

<sup>2</sup>Ibid., p. 162.

State grant programs for capital outlay and debt service vary widely in appropriation and method of computing the allocation to local districts. Of the twenty-six states that provided state grants for capital outlay or debt service, fourteen were recently providing funds that were fiscally equalizing, e.g., granting proportionately more funds to local school districts with low taxpaying ability. The remaining twelve states were allocating funds on a flat grant basis. The essential difference in the grant programs was whether funds were being allocated on the basis of some predetermined expenditures.<sup>3</sup> Indiana's approach in this area has been to provide for a flat grant to each district on a per pupil basis. The first priority for the funds has been debt service programs and related payments, with local school districts being permitted to use the funds for current operations after these obligations have been met.

A most interesting example of state participation in local school district capital outlay projects may be found in the state of Maryland.<sup>4</sup> In 1971, the state initiated a program under which the state assumes the complete cost of school construction projects with the local district only being responsible for the purchase of the school site. Under this arrangement, school districts lose some of their options in the type of facilities to be constructed and the schedule for construction. However, the problem of financing capital outlay projects no longer is dependent upon local revenue and bonding power.

---

<sup>3</sup>Ibid., pp. 140-60.

<sup>4</sup>Alfred R. Carey, "The Maryland Experience: Full State Funding and Capital Outlay," School Finance in Transition, Proceedings of the 16th Annual National School Finance Conference (Gainesville, Florida: National Educational Finance Project, 1973), pp. 145-9.

### Elements of a Fiscal Model

In the design of a state program for financing public school facilities, certain essential components should be included to serve as a skeletal framework for the program. In earlier research efforts of the National Educational Finance Project, determination of needs, allocation procedures, use of proceeds, and source of funds were identified as four key components.<sup>5</sup>

#### Determination of Needs

Formal programs for state grants or loans normally identify elements of need which can be objectively determined and quantified. One alternative is for the state to provide significant portions of the funds for the local construction projects. Under this alternative the state must approve a project before funds are allocated. A determination should be made of the "approved project cost" based on the number of pupils to be served and the program to be housed. This projection would then be used in computing the amount of funds that the state would grant or loan to the local district. Factors related to this allocation would be based on standardized space and facility requirements and the dollar cost based on state or regional construction cost indices.

Another alternative would be to determine the cost of the total "approved project," including construction costs, engineering and architectural fees, site costs, and other costs related to construction such as sewage treatment plants, site development, and equipment. Various items might be excluded through state statutes or regulations; however, such limitations and inclusions should be clearly defined and not subject to administrative interpretation.

---

<sup>5</sup>Barr, op. cit., pp. 218-40.

A third alternative is for the state to allocate funds on a depreciation basis as is presently done through the Indiana Flat Grant of \$40.00 per pupil. This amount represents an assumed depreciation allowance based on the cost of constructing and equipping school facilities. When funds are allocated through a program of this type, the challenge is to protect the basic purpose and assure that debt service payments have first claim on the program.

When the state program for supporting capital outlay and debt service is in the form of a grant program, the units of need--whether pupil, classroom, or instructional unit--should be expressed in the same form as in the basic state program for current operation. This will facilitate administration of the program and development of higher levels of understanding on the part of legislators and local school officials. Various special conditions such as rapid enrollment increases may also be recognized in the calculation of a local district's eligibility. Underlying the entire previous discussion has been the assumption that an objective process will be used in determining the quantity of needs in each local school district.

#### Allocation Procedures

Depending upon the objectives of the program, grants may be for uniform amounts, may vary inversely with local fiscal ability, or may be allocated on a percentage basis. Funds may be allocated on a one-time basis or in an equal amount on an annual basis. The latter procedure is most appropriate when the purpose of the program is to allocate funds on the basis of assumed depreciation or for debt service payments.

If state funds are in the form of loans or advances to local districts, interest savings will normally be realized; the funds can usually be secured at a lower interest rate if the state is the guarantor of the securities. In contrast to grants, loans through state appropriations

or from state authorities usually result in debt which is payable in the future. If responsibility for repayment of the loan must be assumed by the local school district and if no "forgiveness" features are included, the burden of repayment will fall on the local property taxpayers with all of the resultant inequities.

Development of allocation procedures will normally be dependent upon the availability of funds to meet the level of need that has been identified. If the magnitude of the need is too great for immediate resolution, an effective mix of local and state funds and of current appropriations and borrowed funds will often be required to stabilize the revenue requirements and enable governmental units to secure the desired quantity of funds.

#### Use of Proceeds

Several alternatives for use of grants or loans are feasible. Funds may be transferred immediately into construction accounts in local districts, or they may be invested as reserve funds until debts require payment. If an immediate need for funds does not exist in a local district, an additional option is for the funds to be held in escrow at the state level until the local district has a project underway or has incurred debt that is scheduled for repayment.

The state may elect to base its allocation on a depreciation allowance or distribute a standard amount on a unit basis. In these instances, funds may be utilized for construction or debt service payments, or accumulated in construction reserve funds. An additional alternative is for the local district to use the funds for debt service until the need no longer exists and then to use the allocation to meet current operating costs. (This

approach is currently used in Indiana.) The end result of this choice may be in direct conflict with legislative intent, but districts which have made prior effort and have no current or projected need can put the funds to effective use through this alternative.

#### Source of Funds

The most obvious source of state funds for capital outlay projects and aid to local districts for debt service is through direct appropriation from current revenues. This alternative is the most economical and provides the funds on a current basis. Other options are for the state to issue bonds on the full faith and credit of the state or to establish an authority for the purpose of raising revenue to provide local districts with funds for capital outlay projects or debt payments. In the latter case, the state must provide some security for the bonds through either subsequent legislative appropriations, proceeds from a designated tax, or repayments from local school districts. State issued bonds could not be used in Indiana because of the constitutional limitation that prohibits the state from entering into debt; however, this does not preclude the possibility of the establishment of a state authority for the purpose of raising revenue for local school corporation capital construction projects.

State funding for local capital outlay projects and debt service payments would broaden the available tax base and tend to equalize tax rates among districts within the state. Obvious advantages accrue through the use of current appropriations; however, this approach may result in fluctuating revenue requirements which might be misunderstood by taxpayers.



Criteria for Evaluating Capital  
Outlay and Debt Service Support Programs

Legal responsibility for all aspects of education resides with the state; therefore, the State of Indiana, through the General Assembly and state agencies, has the responsibility to provide adequate school facilities for educational programs, fiscal and technical support for the design of school facilities, quality control in the construction of school facilities, and fiscal accountability in the use of funds for school facilities. Each function does not have to be performed by a state agency, but the state does have the responsibility to assure that each function is properly performed.

The first criterion is that the state take steps to assure that facilities throughout the state are adequate in terms of their capacity to house and support a sound educational program and to meet accepted standards of safety and efficient operation. Achievement of this criterion requires that the state develop and maintain a facility inventory system which will provide the information necessary to indicate the level of need for additional or replacement facilities in each school district in the state.

The second criterion is that the state, through its aid program, should provide funds, or funding mechanisms, which will assure that each district has adequate funds to meet its capital outlay and debt service requirements. The disparity in fiscal ability among school districts within a state suggests that state funds either be distributed on a fiscally equalized basis or be in sufficient quantity to meet all of the capital outlay and debt service needs in each district. Achievement of this criterion may require that varying amounts be allocated to individual districts on the basis of enrollment growth or the inadequacies of existing facilities. (Indiana's present allocation system is considerably deficient in meeting this criterion.)

The third criterion, quality control, could be achieved through state review of facility plans and requirements that periodic inspections be conducted during the progress of the construction project. A more subjectively oriented facet of the quality control criterion is that the state assume a leadership role in assuring that each facility's design will accommodate both present and projected educational programs which may be offered in the local district. Consideration should also be given to assuring that adequate and enforceable requirements will provide sound standards related to space, site, environment, and building materials for construction and rehabilitation.

The fourth criterion relates to fiscal accountability procedures in local school districts. Funds should be expended in accordance with legislative intent, and adequate records should be maintained for fiscal reporting purposes. In addition to fiscal disbursement records, various cost data elements should be maintained to assist in analyzing the current program and planning for revisions which should be incorporated into future funding proposals.

#### Identified Problems

Testimony received at the various hearings and information gleaned from personal interviews and correspondence resulted in the identification of a selected group of problems of sufficient magnitude to merit consideration for corrective recommendations. Other problems were reported, but they were unique to a particular school corporation or situation. The logical approach is to enact statutes to correct common problems and to permit state agencies to take necessary action in coping with non-recurring problems which are associated with a limited number of cases.

### Opening of New Buildings

A common problem which merits attention is found in the school corporation that faces the additional expense associated with opening a new building or buildings; the assumption is that the opening will result in the operation of an additional facility in the corporation, not the transfer of one student body and faculty to a new building and abandonment of the older facility. In these instances, ample testimony was presented relative to the necessity of employing additional service and support personnel as well as additional administrative and teaching personnel. Increases in utility costs and greater requirements for instructional materials and equipment were cited as additional concerns.

If the local school corporation has been utilizing its flat grant for current operation expenses, the additional problem arises that debt service payments will now have "first call" on those funds, with the resultant effect that the total amount of revenue allocated to current operation will be reduced unless the school corporation is permitted to continue in its practice of using the flat grant for current operations and to increase the debt service tax levy in an amount sufficient to meet the newly acquired obligation.

### Major Maintenance Projects

Under current conditions relating to taxing and revenue restrictions, local school corporations are encountering some difficulty in securing the funds required for major necessary maintenance projects, e.g., boiler and roof repair and maintenance of grounds. Rather than being required to delay these projects or to allocate current expense funds to these capital outlay activities, considerable support was expressed in

favor of permitting local school corporations to utilize cumulative building fund proceeds for this purpose.

### Recommendations

Recommendations are grouped into long-range and immediate considerations.

#### Long-Range Recommendations

1. As school enrollments stabilize, and even decline in some instances, the state should seek different ways to fund capital outlay and debt service programs. The past patterns of uniform depreciation allowances on a pupil or classroom unit basis, or uniform flat grant allowances, are no longer adequate because some districts will have a stable pupil population, others will have a declining population, and still others will have increasing enrollments.

Structural and educational obsolescence of school facilities occurs irrespective of the increase or decline in pupil population; for this reason, merit can be found in a state depreciation allowance on a unit basis to provide sufficient funds for renovation and updating of facilities. However, this approach will not be sufficient for those districts confronted with enrollment increases. Discretionary funds at the state level could be allocated to local districts on the basis of demonstrated need for new facilities. Data available through the Department of Public Instruction would serve as indicators of the level of need in local districts and could be used in projecting the amount of revenue required to provide adequate facilities for all pupils in the state. The Department would then be charged with the responsibility for administering the program and allocating funds to local districts on the basis of objective standards and criteria.

The distribution could be allocated on the basis of measures of need for new facilities rather than allocating funds on a pupil basis irrespective of the differences in need for facilities or level of debt among districts and also irrespective of actual need for state aid related to outstanding debt service obligations in a particular school district. Caution should be exercised in establishing the fund to assure that decisions are based on sound criteria and do not reflect responses to political pressures or patronage activities in a state agency.

Problems with Maryland's recently enacted program have been that the state appropriation has not provided the full level of funds desired by the local districts and that local districts have not agreed with state's control standards used in review of various projects under consideration.

2. Under the current program, if local corporations do not have sufficient debt service obligations to require the full amount of the flat grant, the state could retain the unneeded amount of the district's entitlement and place it in escrow until the district has projects in which it might use the funds. Another option would be for the state to retain the unneeded amount and place it in a loan fund from which advances could be made to districts that have an immediate need at a level higher than their grant.

An additional option would be for the funds to be allocated on a percentage-equalizing basis with poorer districts receiving more funds per pupil than richer districts; this would be significant departure from the present program, but would increase the fiscal equalization qualities of the present program.

Immediate Recommendations

1. The existing state flat grant should be retained in its present form with the funds first going to debt service retirement. Many local school districts have entered into long-term debt obligations with the assumption that the state would continue to fund the program at approximately its present level. Even though the state has no legal obligation to continue funding the program, there is a perceived moral obligation to continue the program with the same statutory provisions related to the use of the funds.

2. Local school districts should be permitted to use the cumulative building fund levy for site improvement and major maintenance projects. Examples would be paving portions of the grounds and repairing boilers and roofs. The projects should be submitted to the Department of Public Instruction for approval prior to the initiation of the project. Additional safeguards could be provided by requiring the local district's cumulative building fund plan to reflect the intent to use all or a portion of the funds for this purpose.

3. With proper documentation of the need for additional funds upon approval by the State School Property Tax Control Board, local school corporations opening new or additional facilities should be permitted to increase their general fund levy by an amount sufficient to offset the necessary additional expenditures related to the opening of a new and additional facility, and to continue using their flat grant receipts for current operation with the new debt service burden being paid through an increase in the debt service levy. Documentation for this request should include the following information:

1. Projected additional utility cost.

2. Existing utility costs with justification for the differences between existing and projected costs.
3. Projected additional staffing costs with a position-by-position justification.
4. Existing staffing patterns and costs with justification for the differences between existing and projected costs.
5. Projected additional equipment and supplies required to open the facility, provided these items are above and beyond the normal per pupil allocations provided for other facilities and student bodies in the school corporation.

## FISCAL ABILITY AND EFFORT OF INDIANA SCHOOL CORPORATIONS

Fiscal ability and tax effort can be measured in many different ways. This analysis relies on two methods, equalized assessed valuation of property and personal income, as measures of fiscal ability of local school corporations. This presentation does not discuss the relative merits of the various types of taxes since governmental policy in Indiana has already been established to move away from reliance on the local property tax. With this in mind, the primary motivation for examining relative fiscal ability and effort is to ascertain the degree or extent of equalization necessary to overcome revenue imbalances created by variations in either fiscal ability and effort among corporations.

### Fiscal Ability

The fiscal ability of a school district is generally considered to be the capacity of the local citizenry to pay taxes. This definition assumes that a basic financial capability exists regardless of whether there is actually a tax available to utilize the resource.

Fiscal ability, for our purposes, includes both property wealth and personal income wealth.

Ability patterns, as measured by property and income among school corporations, vary depending on location of industry, farms, type of workers as well as inaccuracies and inconsistencies in measurement of property valuation and locus of income.



Wilkerson,<sup>1</sup> in a paper examining the impact of a one percent income tax on counties in Indiana, found that a county with an assessed valuation per average daily attendance of \$12,160, could raise \$122 from the yield of a one percent income tax rate levied by the county, while a county with only \$5,065 assessed valuation per pupil could expect to receive \$37 per pupil in ADA. He found similar results with local sales taxes. Table 1 shows some of Wilkerson's comparisons.

TABLE 1  
ESTIMATED REVENUES PER PUPIL IN ADA FROM LOCAL  
NON-PROPERTY TAXES IN SELECTED COUNTIES IN INDIANA

County	Assessed Valuation of Property Per ADA	Yield From One Cent Sales Tax Per Pupil-ADA	Yield From One Percent Income Tax Per Pupil-ADA
Allen	\$ 12,160	\$ 123	\$ 122
Stenben	11,706	135	92
Switzerland	10,955	45	45
Marion	10,523	124	116
Warren	10,380	33	51
Brown	5,065	38	37

Income data from the 1970 Census provide a recent measure of the fiscal ability of school corporations in Indiana. Of 299 school

<sup>1</sup>William R. Wilkerson, Potential Impact of County Sales and Income Taxes on Public School Finance, unpublished paper, Indiana University, 1970, pp. 3-5.

corporations for which data were available, the median income was \$10,174 personal income per family, with a range from \$6,666 to a high of \$20,783. This wealth range of 3.12 to 1.00 among the corporations shows that tax funds for schools are not as readily available in some corporations as in others, especially when one considers that poorer corporations are usually populated with a higher percentage of low income families. Table 2 shows the five wealthiest, median, and five poorest corporations when ability is measured in terms of personal income per family. A listing for 299 school corporations for which data were available is shown in Appendix A to this chapter.

As observed above, those school corporations with low income, also generally, have the highest percentage of low income families. When average personal income per family is compared to the percentage of families below \$4,000 income in school corporations, a correlation of  $-0.79636$  is found. This relationship is demonstrated by the scattergram in Chart I. From this chart, one can readily see that the average family income declines as the percentage of low income families increases. The pattern of low income families is not uniformly distributed throughout the state.

Finance programs, with low income families as the criterion for distribution, would generally have greater impact on the low income school corporations.

The 3.12 to 1.00 fiscal ability differential measured among school corporations undoubtedly has significant implication for school financing. A high percentage of low income families may have an

BEST COPY AVAILABLE

CHART 1

SCATTERGRAM OF AVERAGE INCOME PER FAMILY AND PERCENT OF FAMILIES WITH INCOMES LESS THAN \$4,000 PER YEAR, 1970.

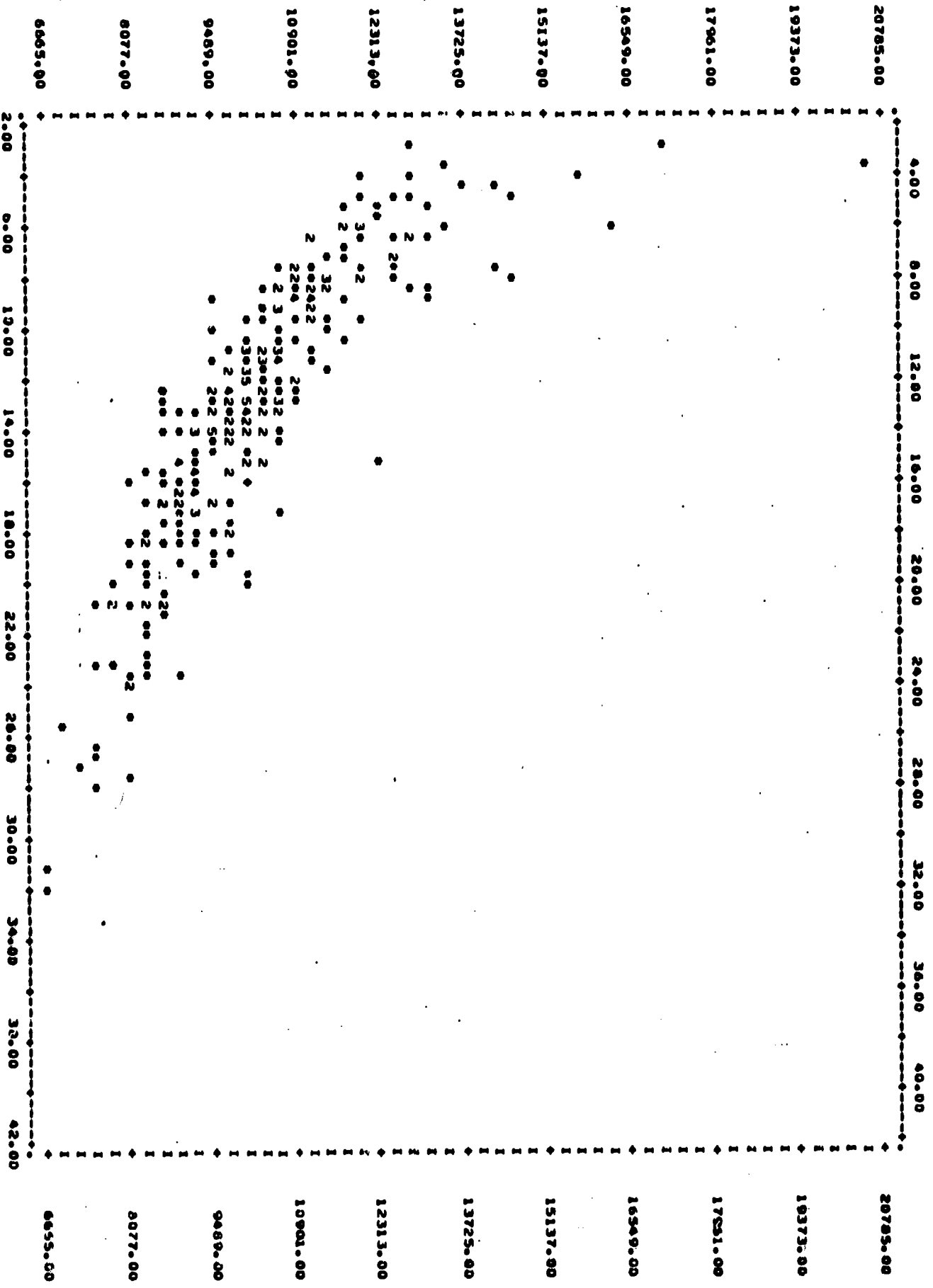


TABLE 2

PERSONAL INCOME PER FAMILY FOR FIVE WEALTHIEST,  
 MEDIAN, AND FIVE POOREST SCHOOL CORPORATIONS  
 (Total of 299 School Corporations)

School Corporation	Family Income	Rank
<b>Wealthiest</b>		
MSD Washington Township	\$ 20,783	1
Munster Community Schools	17,181	2
MSD Southwest Allen County	16,428	3
Carmel Clay Schools	15,714	4
MSD Lawrence Township	14,712	5
<b>Median</b>		
Jefferson Township Schools	10,174	149
Northern Community Schools, Tipton County	10,178	150
<b>Poorest</b>		
West Washington School Corporation	7,541	295
Crawford County Community School Corporation	7,462	296
Paoli Community School Corporation	7,187	297
New Harmony Town and Township Consolidated School	6,851	298
Perry Central Community Schools Corporation	6,666	299

Source: U.S. Bureau of Census, 1970, Census Tract No. 4.

adverse effect on the educational aspiration level of the community as a whole, while at the same time, it is usually these same low income families which have children who have greater educational needs which must be remedied with a larger input of resources.

Property Value

Property taxation, for a number of reasons, is the most disfavored of the major taxes. Major objections are: (1) the property tax bears down harshly on low income households, (2) it is an anti-housing levy, the nature of which touches a basic necessity of all families, (3) it imposes a levy on unrealized capital gains, a feature which is unlike either the sales or income tax, (4) the administration of the property tax is far more difficult than other major taxes, and (5) the property tax is painful to pay, primarily because it is a yearly payment and is not usually paid by installments.<sup>2</sup>

The property tax, as now constituted, is the primary local support for public schools in Indiana, a pattern which is typical among most states. However, in recent years, the states across the country have sought to provide property tax relief, a process which generally recognizes the inherent problems of property taxation, but, at the same time, acknowledges the need for this tax as support basic for governmental functions. Property relief and reform are well enunciated objectives of many states, but in no state is there evidence that government is willing to abolish this important source of public funds.

While the property tax presents many complex issues, this study is designed to simply present a picture of the relative fiscal inequalities which emanate from the wealth variations among school corporations in Indiana. A view of this variation in fiscal ability,

---

<sup>2</sup> John Shannon, "The Property Tax: Reform or Relief?" Property Tax Reform, ed. George E. Peterson, The John C. Lincoln Institute and the Urban Institute, 1973, pp. 26-27.

when measured by equalized assessed valuation of property, is presented in Chart II below. Here, graphically illustrated, is the wide disparity between rich and poor school corporations in Indiana. Of the 298 corporations, for which uniform financial information were available, the range is from a low of \$3,082 per ADM to a high of \$41,205, a 1.00 to 13.37 ratio. Concord Community Schools represents the state median with \$9,777 equalized assessed valuation per pupil. Since the tax source for local schools is primarily property, the receipts to be expected from local tax rates are demonstrated by the variation in this chart.

Without intervention from the state level to fiscally equalize among corporations, the child's education in the poorer school corporations will be necessarily inhibited by a lack of fiscal ability. This is certainly the case if the local citizenry in the poorer corporations are not willing to tax themselves far beyond the rates necessary to raise resources equivalent to wealthier corporations. Poorer school districts have not historically overtaxed themselves in an effort to mitigate, to any great degree, the lack of resources created by low fiscal ability. The correlation between the general fund school tax rate adjusted for equalized assessment and the equalized assessed valuation per pupil is  $-0.1825$ . The correlation is not high but it does show a tendency for poor school corporations to put forth greater effort than the wealthier school corporations. The Indiana legislature has responded to the dilemma of poor school districts, to some degree, by freezing the tax levy. Such a freeze could theoretically affectuate

## CHART II

EQUALIZED ASSESSED VALUATION PER PUPIL IN ADM FOR FIFTEEN  
SCHOOL CORPORATIONS SELECTED AT STANDARD INTERVALS, 1973-74

School Corporation	Equalized Assessed Valuation Per Pupil
Whiting City	\$41,205
Frontier	\$17,366
South Knox	\$14,294
New Harmony	\$13,098
Indianapolis	\$11,782
Polk-Lincoln-Johnson	\$11,165
Oregon-Davis	\$10,515
Munster Community	\$10,031
Blackford County	\$9,535
Spencer-Owen	\$8,937
East Noble	\$8,399
Shoals	\$8,033
West Central	\$7,461
South Harrison	\$6,695
Mooreville	\$5,860
Hobart	\$3,082

greater educational equality and enhance taxpayer equity by reducing the traditional reliance on the regressive property tax and by substantially increasing the flow of funds derived from statewide taxation.

### Fiscal Effort

Why some local school corporations put forth greater fiscal effort than others is a question not easily answered. As indicated above, there is but little relationship between local general fund tax rates and the equalized assessed valuation of property. If property wealth does not predict the variations in effort, the answer may lie in other socioeconomic variables. Research of school tax effort has not been exhaustive; it is fair to say that the result of the research is so sketchy that its utilization for policy purpose would be hazardous.

In a pioneer study, which included selected school districts in Florida, Georgia, Kentucky, and Illinois, Johns and Kimbrough concluded that characteristics of the local political structures could have an important impact on tax effort. They found that high effort school districts tended to have competitive power structures and that influential members of the community were more likely to be involved in educational issues in high effort districts. The power structures of low effort districts tended to be dominated by the community economic interests, while political (rather than business) leaders tended to dominate in high effort districts.<sup>3</sup>

---

<sup>3</sup> Roe L. Johns and Ralph B. Kimbrough, The Relationship of Socio-economic Factors, Educational Leadership Patterns and Elements of Community Power Structure to Local School Fiscal Policy, U.S.O.E. Project No. 2842, May, 1968.



At least two studies have found a significant relationship between some measure of income and local school district effort. Adams found that school tax effort among sample school districts in Kentucky in 1950 were related to median family income. Hopper found, in Florida, that effort was significantly related to net effective buying income.<sup>4</sup> In Illinois, Quick discovered a significant relationship between tax effort and net effective buying income.<sup>5</sup> Hatley showed that school board elections were more successful in districts with high family income.<sup>6</sup> Metzgers, in relating expenditure per pupil to socioeconomic variables, found median family income to be significantly related to effort.<sup>7</sup>

Research shows that property valuations, sometimes, have a high correlation with expenditures per pupil, a situation hardly enlightening since local expenditures are so dependent on property wealth. Other factors found to be significantly related to tax effort or expenditure per pupil at various times, in various settings, using a range of statistical techniques, are: percent population nonwhite,<sup>8</sup>

---

<sup>4</sup> Harold H. Hopper, Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Florida, Ed.D. Dissertation, University of Florida, 1965.

<sup>5</sup> Walter J. Quick, Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Illinois, Ed.D. Dissertation, University of Florida, 1965.

<sup>6</sup> Richard Von Hatley, Dissertation Abstracts International, 31 (1970): 5703-A.

<sup>7</sup> Richard H. Metzgers, Community Human Resources and Local Financial Support for Public Schools, Ed.D. Dissertation, University of Illinois, 1968.

<sup>8</sup> Ibid.

percent labor force male,<sup>9</sup> percent rural farm,<sup>10</sup> age of voter,<sup>11</sup> and type of adjacent school district (suburb and city).<sup>12</sup>

Although, some authorities<sup>13</sup> consider expenditure per pupil to be a measure of effort, it does not specifically identify the local tax effort nor does it take the ability of the school corporations into account. For purposes of comparison, however, it may be noted that in Indiana the expenditure per pupil, derived from state and local funds, ranged from \$516 to \$1,377 in 1973-74. The median expenditure per pupil was \$724.

Local school tax rate, when adjusted for equalized valuation of property, provides a more accurate measure of fiscal effort. For purposes of effort analysis the adjusted general fund tax rate may be used as the effort measure for each school corporation. By correlating tax rate with personal income per family and equalized assessed valuation of property per pupil, along with a series of other socioeconomic variables derived from related research, it was

---

<sup>9</sup> Frank Farmer, Economic, Sociological, Demographic Characteristics of Oregon School Districts and Their Relationship to District Financial Practices, University of Oregon, Bureau of Educational Research and Service, Eugene, (1966).

<sup>10</sup> Adams, op. cit.

<sup>11</sup> Irving M. Witt and Frank C. Pearce, A Study of Voter Reaction to a Combination Bond-Tax Election on March 29, 1968, San Mateo, California, San Mateo College, (1968).

<sup>12</sup> David C. Ranney, School Government and the Determinants of the Fiscal Support for Large City Education Systems, Southern Illinois University, Edwardsville, 1967.

<sup>13</sup> Daniel C. Rogers and Hirsch S. Ruchlin, Economics and Education, Free Press, New York, 1971, p. 30.

thought possible to show what local conditions are most nearly related to high or low effort.

Unfortunately, the results of the inquiry were not very enlightening. Little or no predictive value was found among social or employment variables. A simple correlation matrix shows that the adjusted general fund rate correlates highly with the adjusted municipal rate and the total school tax rate. Of course, the general school tax rate is additive, forming the total school rate; therefore, the correlation of .79689 is to be expected. The municipal rate though correlated with the general school fund rate at the relatively high level of .59118. This relationship indicates that the general school fund rates do not necessarily diminish or work to a detriment of the tax effort for the municipality as a whole.

The general school fund rate had a low negative correlation of  $-.18252$  with equalized assessed valuation of property per pupil and had no correlation,  $-.09296$ , with personal income per family. Percentage of low income families had the low negative correlation of  $-.13605$  with the general school fund rate.

In correlating the general school fund rate with several other variables, of which most indicated the nature of the labor force, no relationships were found which could cast light on the reason for some school corporations putting forth greater effort than others. Chart III shows the Pearson  $r$  for each of the variables as they correlated with general school fund tax rate.

CHART III

CORRELATION MATRIX OF TAX RATES, FAMILY INCOME, ADJUSTED ASSESSED VALUATION, AND SOCIO-ECONOMIC VARIABLES.

	GENACJ	MUNADJ	SCHADJ	FAMINC	VAR152	LT4000	POP1865	GT25ED12	TECH	MANADMIN	SALES	CLFPICAL
GENACJ	1.00000											
MUNADJ	0.59118	1.00000										
SCHADJ	0.74689	0.72030	1.00000									
FAMINC	0.06050	0.14014	0.10243	1.00000								
VAR152	-0.11392	-0.24667	-0.24784	0.02541	1.00000							
LT4000	-0.13605	-0.19003	-0.24784	0.02354	0.02354	1.00000						
POP1865	-0.03193	0.12613	0.04173	0.11732	0.15053	-0.32354	1.00000					
GT25ED12	-0.03009	0.14667	0.12727	0.22559	0.13081	-0.45070	0.57633	1.00000				
PROFTECH	0.02028	0.22053	0.15285	0.21420	0.14120	-0.40385	0.61484	0.91783	1.00000			
MANADMIN	-0.07283	0.10120	0.01514	0.13405	0.00157	-0.30050	0.23598	0.62567	0.53004	1.00000		
SALES	-0.01044	0.16240	0.04584	0.21334	0.05057	-0.43925	0.21639	0.52066	0.52066	0.54919	1.00000	
CLFPICAL	0.17445	0.30957	0.23590	0.30282	0.08354	-0.62361	0.40047	0.51666	0.37512	0.37512	0.56052	1.00000
CRAFTSMN	0.19532	0.18835	0.23841	-0.35136	-0.17907	-0.14222	0.10404	-0.32619	-0.31868	-0.30257	-0.11155	-0.00325
OPERATVS	-0.21287	-0.29534	-0.24240	-0.17142	-0.23807	0.26750	-0.30598	-0.56735	-0.55628	-0.42501	-0.52370	-0.53103
NONFARM	0.11495	0.06063	0.05063	-0.1771	-0.11715	0.29916	-0.30883	0.46201	-0.43987	-0.35977	-0.37836	-0.29604
FARMERS	0.02289	0.05045	0.05063	-0.02289	0.42954	0.42954	-0.15510	0.41884	0.34538	-0.38432	-0.40409	-0.35371
TRANSPO	-0.09002	-0.07263	-0.09002	-0.13312	0.12809	0.50385	-0.42897	-0.37409	-0.43597	-0.31431	-0.44820	-0.58263
FARMLAB	-0.02010	-0.30210	-0.11425	-0.19687	0.12809	0.50385	-0.42897	-0.37409	-0.43597	-0.26570	-0.33771	-0.44136
SERVICE	0.01969	-0.24054	-0.11593	-0.17336	0.09851	0.45901	-0.35784	-0.30785	-0.37529	-0.26570	-0.33771	-0.44136
	-0.03548	0.05739	-0.13869	0.02853	0.18676	0.20453	0.17065	-0.00575	0.00711	-0.08302	-0.01224	-0.04774

KEY TO VARIABLE NAMES

- PROFTECH = % OF WORKERS IN PROFESSIONAL AND TECHNICAL OCCUPATIONS.
- MANADMIN = % OF WORKERS IN MANAGEMENT AND ADMINISTRATIVE OCCUPATIONS.
- SALES = % OF WORKERS IN SALES OCCUPATIONS.
- CLERICAL = % OF WORKERS IN CLERICAL OCCUPATIONS.
- CRAFTSMN = % OF WORKERS IN CRAFTSMAN OCCUPATIONS.
- OPERATVS = % OF WORKERS IN OPERATIVE, X TRANS. OCCUPATIONS.
- TRANSPO = % OF WORKERS IN TRANSPORTATION OCCUPATIONS.
- NONFARM = % OF WORKERS IN NON FARM LABORERS OCCUPATIONS.
- FARMERS = % OF WORKERS IN FARMERS OCCUPATIONS.
- FARMLAB = % OF WORKERS IN FARM LABORERS OCCUPATIONS.
- SERVICE = % OF WORKERS IN SERVICE OCCUPATIONS.
- LT4000 = % OF FAMILIES WITH INCOME BELOW \$4000.
- POP1865 = % OF POPULATION BETWEEN 18 AND 65.
- GT25ED12 = % OF POPULATION OVER 25 WITH 12 YEARS EDUCATION.
- FAMINC = AVERAGE INCOME PER FAMILY.
- SCHADJ = ADJUSTED TOTAL SCHOOL TAX RATE.
- MUNADJ = ADJUSTED TOTAL MUNICIPAL TAX RATE.
- GENADJ = ADJUSTED GENERAL FUND SCHOOL TAX RATE.
- VAR152 = ADJUSTED ASSESSED VALUATION PER PUPIL.

	CRAFTSMN	OPERATVS	TRANSPO	NONFARM	FARMERS	FARMLAB	SERVICE
GENADJ	0.19532	-0.21287	0.11495	-0.06677	0.02610	0.01969	-0.03548
MUNADJ	0.18835	-0.29534	-0.00545	0.07263	-0.30210	-0.24054	0.05739
SCHADJ	0.23841	-0.24240	0.06063	-0.09002	-0.11425	-0.11593	-0.13869
FAMINC	-0.05136	-0.17142	-0.11771	-0.13312	-0.19687	-0.17336	0.02853
VAR152	-0.17907	-0.23807	-0.11715	-0.02289	0.12809	0.09851	0.18676
LT4000	-0.14222	0.26750	0.29916	0.42954	0.50385	0.45901	0.20453
POP1865	-0.10404	-0.30598	-0.30883	-0.15510	-0.42897	-0.35784	0.17065
GT25ED12	-0.32619	-0.55235	-0.40201	-0.41884	-0.37604	-0.30785	-0.00575
PROFTECH	-0.31868	-0.55628	-0.43987	-0.36538	-0.43597	-0.37529	0.00711
MANADMIN	-0.30257	-0.42561	-0.35977	-0.38432	-0.31431	-0.26570	-0.08302
SALES	-0.11155	-0.52370	-0.37836	-0.30409	-0.44820	-0.33771	-0.01224
CLERICAL	-0.03325	-0.53103	-0.29604	-0.35371	-0.58443	-0.44136	-0.04774
CRAFTSMN	1.00000	-0.04512	0.16051	0.21019	-0.23958	-0.18270	-0.13553
OPERATVS	-0.04512	1.00000	0.07140	0.22907	0.08250	-0.00710	-0.22266

BEST COPY AVAILABLE



Family income, as may be expected, had a relatively high correlation with several of the employment variables. Family income had the highest correlation with percent of population over 25 years of age with a twelfth grade education. Of the employment variables, the percent of professional and technical workers had the highest simple correlation, .60771 with family income. One may also observe that the equalized assessed valuation of property per pupil did not have a high correlation with any of the employment variables. Such data may support the contention, sometimes made by taxpayers, that the property tax is onerous because it has no relationship with a person's in-hand ability to pay taxes.

Further analysis, using multiple regression, reveals little that the simple correlation matrix does not show. Unlike the related research, the Indiana data show, for example, that percent of low income families had little to do with school tax effort. Percent of workers classified as farmers had no identifiable impact on effort, either. Chart IV shows the relationship or more accurately, the lack of relationship, which exists between general school fund tax rate and the identified socioeconomic characteristics. If one ignores the first variable, total school tax rate, a measure not really relevant to the nature of effort issue, except that the total rate is reflected largely by the general fund rate, then it can be seen that all other variables combined only identify .04590 of the variance and add little to the multiple r.

No particular conclusions can be drawn from this brief analysis, other than to observe that the reasons for high or low school tax

## CHART IV

SUMMARY MULTIPLE REGRESSION ANALYSIS OF ADJUSTED  
GENERAL FUND SCHOOL TAX RATE AS DEPENDENT  
VARIABLE AND INDEPENDENT SOCIOECONOMIC VARIABLES

Independent Variable	Multiple R	R Square	RSQ Change	Simple R
SCHADJ	0.79689	0.63503	0.63503	0.79689
GY25ED12	0.80784	0.65261	0.01758	-0.03009
OPERATVS	0.81560	0.66520	0.01259	-0.21287
CRAFTSMN	0.81922	0.67112	0.00592	0.19532
NONFARML	0.82068	0.67352	0.00240	-0.06677
SALES	0.82214	0.67591	0.00239	-0.01044
MUNADJ	0.82312	0.67753	0.00162	0.59118
TRANSOPS	0.82391	0.67882	0.00129	0.11495
MANADMIN	0.82459	0.67995	0.00113	-0.07283
FARMERS	0.82482	0.68033	0.00038	0.02010
CLERICAL	0.82500	0.68062	0.00029	0.16465
LT4000	0.82508	0.68076	0.00014	-0.13605
FARMLAER	0.82516	0.68089	0.00013	0.01969
PCP1865	0.82517	0.68091	0.00002	-0.03193
SERVICE	0.82518	0.68092	0.00001	-0.03548
(CONSTANT)				

effort are probably more complex than to be simply identified by broad socioeconomic characteristics. Further research should be performed in this area to discover the true nature of tax effort.

However, with the recent steps taken by the Indiana legislature to lessen the fiscal importance of the local property taxes, the necessity to understand the variances in tax effort is somewhat reduced. Under the present system, changes in local effort cannot be made at the local level. From this vantage, if the legislature provides sufficient resources from the state level and equalizes among the school corporations for present variations in local revenue brought on by property wealth and tax effort differentials, then the nature and impact of local school tax effort becomes largely academic.

#### Present Pattern of State Support

To analyze data describing ability and effort of local school corporations, while meaningful, is of little value unless they are related to the impact of state and local revenues on school corporations. Wide variations in ability, as documented above, and the somewhat complex nature of effort, provide ample evidence of the need for the state to exercise equalization measures among school districts. Left to their own resources entirely, some school corporations will have many times the revenues of the poorer corporations. Since it is beyond dispute that equalization of resources is of major importance to obtain equality of opportunity, it is incumbent upon the state to deliver resources for educational services as equally as possible, regardless of the wealth, effort, social, or geographic status of the school corporation.

With this in mind, Briley, using 1968-69 data profiled the school corporations in Indiana, and found a state and local revenue differential

between rich and poor school corporations in excess of five to one.<sup>14</sup> This was true even though school corporations of 1,500 and below in ADA were excluded from the study. Federal funds had little overall effect on the revenue disparity. Revenue differences between rich and poor showed Indiana to be among the states with the least fiscal equalization in the nation. Further study by the NEFP showed that, according to an equalization typology applied to all states, only six states had less fiscal equalization among school districts than Indiana.<sup>15</sup>

Since that time, Indiana has made increased, though gradual, progress toward more equalization through various manipulations of the existing foundation program. Comparing the access to resources among school corporations in 1968-69 with present practice substantiates this observation. The expenditure per pupil in 1973-74 ranged from \$516 in Southwestern Jefferson County Consolidated School Corporation to a high of \$1,377 in Whiting City Schools, a 2.67 to one ratio. Although Briley used total revenues per pupil instead of expenditures per pupil, the data are comparable. The increased equalization is even more striking if one considers that Briley's data only represented those school corporations with 1,500 or more ADA where the expenditure

---

<sup>14</sup>William P. Briley, "Variation Between School District Revenue and Financial Ability," Johns, Alexander, and Stollar (eds), Status and Impact of Educational Finance Programs, National Educational Finance Project, Vol. 4, 1971, p. 73.

<sup>15</sup>Roe L. Johns and Richard G. Salmon, "The Financial Equalization of Public School Support Programs in the United States for the School Years, 1968-69," Johns, Alexander, and Stollar (eds.), Status and Impact of Educational Finance Programs, National Educational Finance Project, Vol. 4, 1971, p. 137.



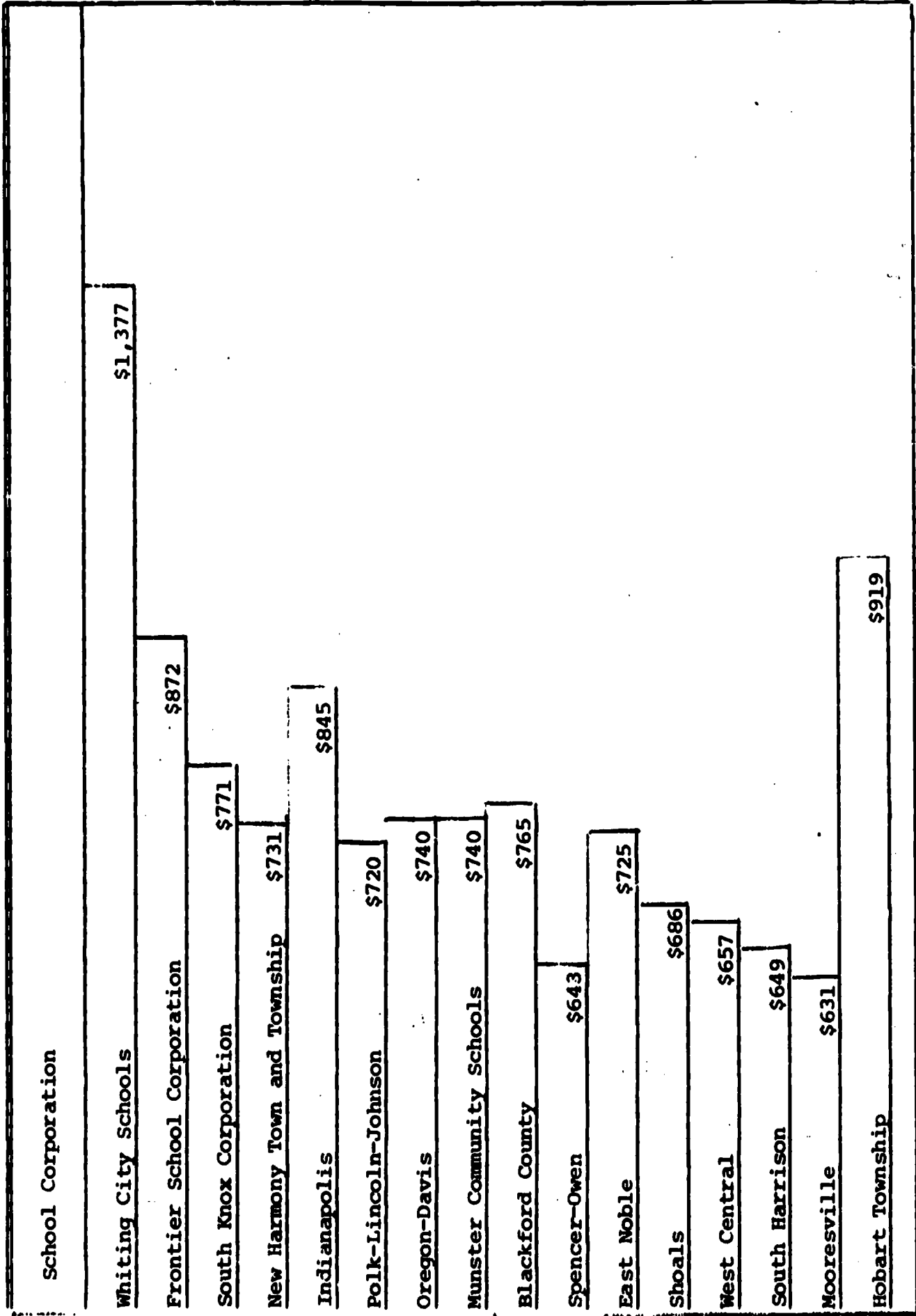
data for 1973-74 are for 299 of the 305 school corporations in the state. The impact of the present state school finance program can be demonstrated by profiling both expenditures and state revenues per pupil for sixteen school districts selected as representing equal intervals of school corporations ranging from the corporation with the highest equalized assessed valuation to the lowest. The pattern of total expenditure per pupil from state and local funds is shown in Chart V and the state revenue per pupil is profiled in Chart VI.

The expenditure pattern in 1973-74 has a strong relationship with property wealth, even though the variance between rich and poor has been reduced. Hobart Township shows an irregular pattern on the profile because it received \$471,000 from the Distressed School Fund, without this, it would conform to the profile. The profile pattern shows that the child's education is still, generally, a function of the wealth of the local school district. When equalized assessed valuation of property per pupil in average daily attendance for each corporation is correlated with expenditure per pupil in average daily membership, a high positive relationship of .7153 is found. This simple reveals that even with the advancements made toward equalization, the corporations with greatest wealth still have the greatest funds for education. (See Appendix B for more detail on property values and expenditures.)

If the sources of the school revenues are isolated, one can see that the total state allocation, alone, has an equalizing effect. As illustrated in Chart VI, Whiting City, the wealthiest school

CHART V

PROFILE OF TOTAL STATE AND LOCAL EXPENDITURES PER PUPIL (ADM) BY SELECTED SCHOOL CORPORATIONS WITH EQUALIZED ASSESSED VALUATIONS PER PUPIL (ADA) FROM HIGHEST TO LOWEST IN INDIANA 1973-74

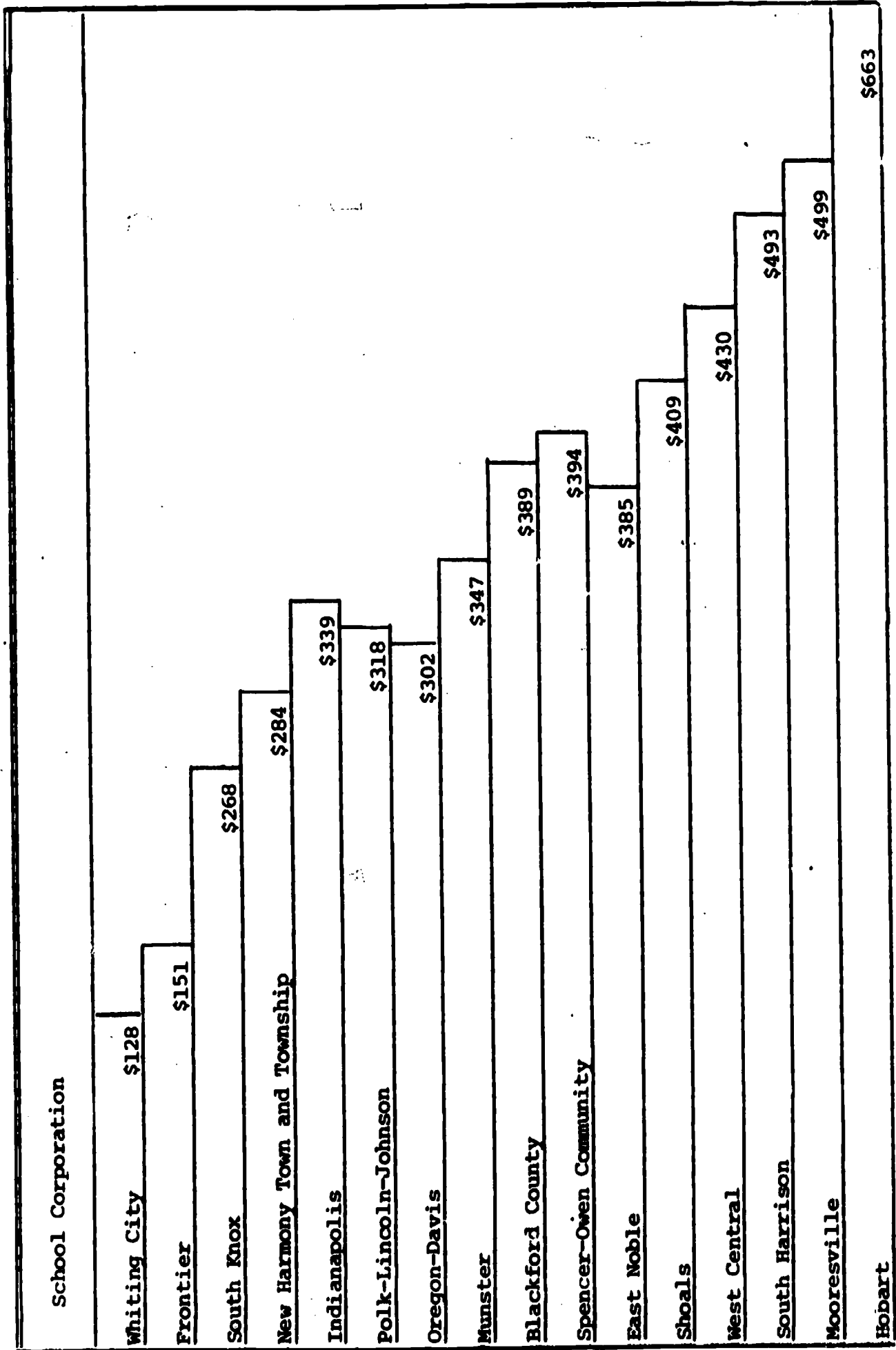


Expenditure Per Pupil



CHART VI

PROFILE OF STATE REVENUE PER PUPIL (ADM) BY SELECTED SCHOOL CORPORATIONS WITH EQUALIZED VALUATIONS PER PUPIL (ADA) FROM HIGHEST TO LOWEST IN INDIANA 1973-74



State Revenue Per Pupil

corporation in the state, receives only \$128 per pupil, the lowest among those districts profiled. Actually, ten corporations, because of various formula manipulations, receive less per pupil than Whiting after all state resources are combined, the lowest receiving \$112 per pupil in ADM. A high inverse correlation,  $-0.8684$  exists between state revenue per pupil and equalized assessed valuation of property. This tendency is appropriate if fiscal equalization is to be accomplished. The range of state aid from Whiting to Mooresville represents a good picture of the total equalization pattern. Though, this level of equalization is insufficient to meet the demands of the ideal goal of full fiscal neutrality. While the wealth differential between Whiting and Mooresville is about seven to one, the state revenue equalized only to a ratio of 3.9 to 1.0.

A correlation matrix for equalized assessed valuation of property per pupil in ADA, state and local expenditure per pupil in ADM, and state revenue per pupil in ADM is presented in Chart VII showing the Pearson  $r$  and the level of significance of each relationship.

#### Conclusions

Substantial variation exists in fiscal ability among the local school corporations in Indiana regardless of whether wealth is measured in terms of income or property valuations. Though variations are great using either family income or equalized assessed valuation of property, the two wealth measures have a low correlation with each other ( $.0414$ ). This pattern suggests that wealth is largely

## CHART VII

CORRELATIONS AND LEVEL OF SIGNIFICANCE BETWEEN  
ADJUSTED ASSESSED VALUATION OF PROPERTY PER PUPIL  
ADA, STATE AND LOCAL EXPENDITURE PER PUPIL ADM,  
AND STATE REVENUE PER PUPIL ADM

	Adjusted Assessed Valuation	State and Local Expenditure	State Revenue
Adjusted Assessed Valuation	1.0000 S=0.001	0.7153 S=0.001	-0.8684 S=0.001
State and Local Expenditure	0.7153 S=0.001	1.0000 S=0.001	-0.5779 S=0.001
State Revenue	-0.8684 S=0.001	-0.5779 S=0.001	1.0000 S=0.001

dependent on the measure used and the particular tax system employed to access the resource. Wealth variations are greater between rich and poor if property wealth is the criterion as opposed to family income. Therefore, if income and property were combined as a measure of total fiscal ability, the wealth variation found in property alone, which is now the state aid criterion, would be greatly reduced. Since, however, property valuations have traditionally been used as the wealth measure and the property tax is the only major tax employed to obtain local revenues, then it must be concluded that property is the measure of wealth which should be used for equalization purposes.

Fiscal effort is an elusive creature for which relationships are difficult to identify. Attempts to ascertain relationships only,

not causation, between effort and socio-economic factors, which should logically affect it, have been largely without success. The brief foray of the present study in that area has likewise been unsuccessful. Any attempt, to circumscribe the nature of effort from the data found in this study, would be purely speculation. Certain other research efforts, however, suggest a strong relationship between fiscal effort, income, and type of employment, but the most comprehensive of the studies shows that the wide variations in effort may be the result of intangibles such as the political power structure of a community and its functional relationship with education in community.

Fiscal equalization found in the Indiana state aid program is positive and tends to reduce the impact of local wealth on the child's education. However, the level of equalization does not come near to creating fiscal neutrality among school corporations. A child's education is a function of the wealth of the local school district in Indiana. This conclusion is verified by the high correlation between equalized assessed valuation of property and state and local expenditures per pupil.

From these data one can only conclude that it will be necessary in revising the Indiana formula to increase the equalization aspects of the basic allocation formula and to substantially increase the state's share of the total elementary and secondary financing burden if equal opportunity is to be obtained.

APPENDIX A

AVERAGE FAMILY INCOME BY SCHOOL CORPORATION, 1970

RANK	NAME	FAMINC
1	PERRY CENTRAL COMM SCHOOLS CORP	6666
2	NEW HARMONY TOWN & TWP CONS SCH	6851
3	PAULI COMMUNITY SCHOOL CORP	7187
4	CRAWFORD COUNTY COMM SCHOOL CORP	7462
5	WEST WASHINGTON SCH-00L CORP	7541
6	CENTRAL SCHOOL DISTRICT	7638
7	SHOALS COMMUNITY SCHOOL CORP	7673
8	M S D SHAKANAK SCHOOLS	7711
9	NORTH SPENCER COUNTY SCHOOL CORP	7737
10	CARR TOWNSHIP SCHOOLS	7808
11	TURKEY RUN COMMUNITY SCHOOL CORP	7908
12	SPRINGS VALLEY COMM SCHOOL CORP	7938
13	NORTH DAVIESS COUNTY COMM SCHOOL	7978
14	NORTH KNOX SCHOOL CORP	8139
15	MITCHELL COMMUNITY SCHOOLS	8160
16	ROCKVILLE COMMUNITY SCHOOLS	8211
17	WASHINGTON-STAFFORD CONS	8249
18	EAST GIBSON SCHOOL CORPORATION	8278
19	SPENCER-OVEN COMMUNITY SCHOOLS	8286
20	SOUTHWEST SCHOOL CORP	8301
21	SCOTT COUNTY SCHOOL DISTRICT 1	8340
22	NORTH JUDSON-SAN PIERRE SCH CORP	8343
23	UNION TOWNSHIP SCHOOLS	8395
24	PIKE COUNTY SCHOOL CORP	8399
25	CLOVERDALE COMMUNITY SCHOOLS	8423
26	JAC-CEN-DEL COMMUNITY SCH CORP	8436
27	SOUTHWEST PARKE CGAR SCHOOL CORP	8430
28	NORTHEAST SCHOOL CORP	8438
29	RIISING SUN-OHIO CO COMM SCH CORP	8441
30	BARR-REEVE COMMUNITY SCHOOLS INC	8453
31	SOUTHEAST FOUNTAIN SCHOOL CORP	8466
32	SOUTH RIPLEY COMMUNITY SCH CORP	8515
33	SOUTH ANJA SCHOOL CORP	8521
34	M S D OF WARREN COUNTY	8576
35	WEST CENTRAL COMMUNITY SCH CORP	8585
36	SOUTH MARRISUN SCHOOL CORP	8606
37	JENNINGS COUNTY SCHOOL CORP	8609
38	EAST WASHINGTON SCHOOL CORP	8722
39	NORTH VERMILLION COMM SCH CORP	8725
40	WORTHINGTON-JEFFERSON CONS SCH	8725
41	M S D NORTH PUSEY COUNTY SCHOOLS	8744
42	PRAIRIE HEIGHTS COMM SCHOOL CORP	8750
43	SOUTH DEARBORN COMM SCHOOL CORP	8760
44	LINTON-STOCKTON SCHOOL CORP	8768
45	OREGON-DAVIS SCHOOL CORPORATION	8771
46	M S D VERNON TOWNSHIP	8786
47	ATTICA CONSOLIDATED SCHOOL CORP	8790
48	SOJ R GIBSON SCHOOL CORPORATION	8795
49	BROWN COUNTY SCHOOL CORP	8810
50	SOUTH SPENCER COUNTY SCHOOL CORP	8856
51	PERU COMMUNITY SCHOOLS	8861
52	BROWNSTOWN CENTRAL COMM SCH CORP	8897
53	EASTERN CONS SCHOOL DIST	8903
54	SWITZERLAND COUNTY SCHOOL CORP	8927
55	SOUTH VERMILLION COMM SCH CORP	8930

BEST COPY AVAILABLE

BEST COPY AVAILABLE

## APPENDIX A (Continued)

RANK	NAME	FARINC
56	VINCENNES COMMUNITY SCHOOL CORP	8942
57	NORTH MIAMI CONS SCHOOL DIST	8952
58	SUNMAN-DEARBORN COMM SCH CORP	8956
59	SOUTHWESTERN-JEFFERSON CO CONS	8971
60	DECATUR COUNTY COMMUNITY SCHOOLS	8934
61	ORLEANS COMMUNITY SCHOOLS	9024
62	M S D MOUNT VERNON	9066
63	DEKALB CO EASTERN COMM SCH DIST	9095
64	TIPPECANOE VALLEY SCHOOL CORP	9095
65	KNOX COMMUNITY SCHOOL CORP	9107
66	SALER COMMUNITY SCHOOL	9116
67	MILAN COMMUNITY SCHOOL CORP	9117
68	CANNELTON CITY SCHOOLS	9181
69	TELL CITY-TROY TWP SCHOOL CORP	9192
70	NORTH PUTNAM COMMUNITY SCHOOLS	9204
71	WHITKO COMMUNITY SCHOOL CORP	9206
72	ETNA-TROY TOWNSHIP SCHOOLS	9220
73	RAMOOLPH SOUTHERN SCHOOL CORP	9226
74	CLAY COMMUNITY SCHOOLS	9228
75	SOUTH NEWTON SCHOOL CORP	9255
76	WASHINGTON COMMUNITY SCHOOLS INC	9250
77	LOGOONTEE COMMUNITY SCHOOL CORP	9259
78	FRANKLIN COUNTY COMM SCH CORP	9269
79	SOUTHEAST DUBOIS COUNTY SCH CORP	9288
80	M S D FREMONT SCHOOLS	9301
81	NORTH WHITE SCHOOL CORP	9312
82	ROSSVILLE CONS SCHOOL DISTRICT	9313
83	RUSHVILLE CONSOLIDATED SCHOOLS	9329
84	CASTON SCHOOL CORPORATION	9374
85	SOUTH MONTGOMERY COMM SCH CORP	9377
86	WESTVIEW SCHOOL CORPORATION	9401
87	MUNAJE CENTRAL SCHOOL CORP	9409
88	SOUTH PUTNAM COMMUNITY SCHOOLS	9412
89	NORTH NEWTON SCHOOL CORP	9425
90	EASTERN PULASKI COMM SCHOOL CORP	9429
91	NORTH LAWRENCE COMMUNITY SCHOOLS	9437
92	NORTH CENTRAL COMM SCHOOL CORP	9510
93	SCOTT COUNTY SCHOOL DISTRICT 2	9550
94	FLAT ROCK-MAWCREEK SCHOOL CORP	9565
95	NORTHEAST DUBOIS COUNTY SCH CORP	9578
96	GREENSBURG COMMUNITY SCHOOLS	9579
97	ARGOS COMMUNITY SCHOOLS	9580
98	JAY SCHOOL CORP	9589
99	CENTRAL NOBLE COMM SCHOOLS CORP	9604
100	MACONAUAM SCHOOL CORP	9611
101	RANDOLPH EASTERN SCHOOL CORP	9631
102	WATKINS COUNTY SCHOOL CORP	9635
103	RENSELAER CENTRAL SCHOOL CORP	9648
104	TRI-COUNTY SCHOOL CORP	9668
105	EDINBURG COMMUNITY SCHOOL CORP	9701
106	HAMILTON COMMUNITY SCHOOLS	9702
107	RICHLAND BEARBLOSSOM COMM SCH CO	9702
108	MARION-ADAMS SCHOOLS	9722
109	COVINGTON COMMUNITY SCHOOL CORP	9743
110	BLOOMFIELD SCHOOL DISTRICT	9758



BEST COPY AVAILABLE

APPENDIX A (Continued)

RANK	NAME	FAMINC
111	WESTERN WAYNE SCHOOLS	9758
112	TIPPECANOE SCHOOL CORP	9791
113	SOUTHERN WELLS COMMUNITY SCHOOLS	9792
114	BLACKFORD COUNTY SCHOOLS	9793
115	SOUTH MENRY SCHOOL CORP	9799
116	C A BEARD MEMORIAL SCHOOL CORP	9819
117	FRANKFORT COMMUNITY SCHOOLS	9819
118	WESTERN BOUNE CO COMM SCH CORP	9827
119	MAOISON CONSOLIDATED SCHOOLS	9828
120	WEST NOBLE SCHOOL CORPORATION	9888
121	UNION SCHOOL CORPORATION	9906
122	BATESVILLE COMMUNITY SCHOOL CORP	9912
123	FRONTIER SCHOOL CORPORATION	9912
124	ELWOOD COMMUNITY SCHOOL CORP	9931
125	CLINTON CENTRAL SCHOOL CORP	9963
126	M S D STEUBEN COUNTY SCHOOLS	9665
127	CARROLL CONSOLIDATED SCHOOL CORP	9973
128	RANDOLPH CENTRAL SCHOOL CORP	9976
129	ROCHESTER COMMUNITY SCHOOL CORP	9986
130	MADISON-GRANT UNITED SCHOOL CORP	10012
131	PIONEER REGIONAL SCHOOL CORP	10028
132	POLK-LINCOLN-JOHNSON SCHOOL CORP	10033
133	SOUTHWESTERN CON SCH SHELBY CO	10039
134	GARRETT-KEYSER-BUTLER COMM SCHS	10053
135	DELPHI COMMUNITY SCHOOL C.R.P	10062
136	NORTH-EASTERN WAYNE SCHOOLS	10064
137	EAST CHICAGO CITY SCHOOLS	10066
138	KANKAKEE VALLEY SCHOOL CORP	10079
139	M S D MARTINSVILLE SCHOOLS	10113
140	TIPTON COMMUNITY SCHOOL CORP	10113
141	CLINTON PRAIRIE SCHOOL CORP	10124
142	EMINENCE CONS SCHOOL CORP	10136
143	EVANSVILLE-VANDERBURGH SCH CORP	10194
144	MANCHESTER COMMUNITY SCHOOLS	10195
145	SMITH-GREEN COMMUNITY SCHOOLS	10159
146	FAYETTE COUNTY SCHOOL CORP	10160
147	WEST CLARK COMMUNITY SCHOOLS	10162
148	JEFFERSON TOWNSHIP SCHOOLS	10174
149	NORTHERN COMM SCHS TIPTON CO	10178
150	VIGO COUNTY SCHOOL CORP	10183
151	SOUTH ADAMS SCHOOLS	10186
152	NORTH MONTGOMERY COMM SCH CORP	10217
153	TWIN LAKES SCHOOL CORP	10235
154	NORTHWESTERN SCH CORP MENRY CO	10236
155	HAMILTON HEIGHTS SCHOOL CORP	10247
156	EAST NOBLE SCHOOL CORP	10253
157	MIS ABAKA CITY SCHOOLS	10260
158	SOUTHWEST DUBOIS COUNTY SCH CORP	10261
159	LOGANSPORT COMMUNITY SCHOOL CORP	10265
160	COLUMBIA CITY JT HIGH SCHOOL	10275
161	NORTH GIBSON SCHOOL CORPORATION	10276
162	CLINTON-MANNA-NOBLE CONS S DIST	10280
163	HARRISON-WASH COMM SCHOOL CORP	10291
164	HOBART TOWNSHIP SCHOOLS	10292
165	NEW CASTLE COMMUNITY SCHOOL CORP	10310



BEST COPY AVAILABLE

## APPENDIX A (Continued)

RANK	NAME	FAMINC
166	UNION COUNTY SCHOOL CORP	10313
167	LEBANON COMMUNITY SCHOOL CORP	10318
168	SHELBYVILLE CENTRAL SCHOOLS	10319
169	NEW PRAIRIE UNITED SCHOOL CORP	10347
170	LAWRENCEBURG COMM SCHOOL CORP	10356
171	CULVER COMMUNITY SCHOOLS CORP	10399
172	MISSISSINAWA COMM SCHOOLS CORP	10429
173	NINEVEN-HENSLEY-JACKSON UNTD SCH	10432
174	DEKALB CO CTL UNITED SCH DIST	10443
175	LAKELAND SCHOOL CORPORATION	10462
176	ADAMS CENTRAL COMMUNITY SCHOOLS	10475
177	SOUTHEASTERN SCHOOL CORP	10491
178	INDIANAPOLIS PUBLIC SCHOOLS	10495
179	MILL CREEK COMMUNITY SCHOOL CORP	10515
180	GREATER CLARK COUNTY SCHOOLS	10520
181	GARY COMMUNITY SCHOOL CORP	10547
182	MONROE COUNTY COMMUNITY SCH CORP	10566
183	EASTBROOK COMMUNITY SCHOOL CORP	10569
184	MUNROE-GREGG SCHOOL DISTRICT	10584
185	UNION-NORTH UNITED SCHOOL CORP	10600
186	NORTH WEST HENDRICKS SCHOOLS	10612
187	TRITON SCHOOL CORPORATION	10619
188	EASTERN-MOYARD COMM SCHOOL CORP	10627
189	WESTFIELD-WASHINGTON SCHOOLS	10629
190	MARION COMMUNITY SCHOOLS	10660
191	THORNCREEK TOWNSHIP SCHOOLS	10660
192	BREMEN PUBLIC SCHOOLS	10671
193	PLYMOUTH COMMUNITY SCHOOL CORP	10675
194	COLUMBIA CITY SCHOOLS	10675
195	SHELBY EASTERN SCHOOLS	10682
196	MUNTINGTON CO COMMUNITY SCH CORP	10692
197	BLUE RIVER VALLEY SCHOOL CORP	10701
198	GREENCASTLE COMMUNITY SCHOOLS	10704
199	MARSAW COMMUNITY SCHOOLS	10706
200	FRANKLIN TOWNSHIP SCHOOLS	10709
201	CRAWFORDSVILLE COMMUNITY SCHOOLS	10717
202	COLUMBIA TOWNSHIP SCHOOLS	10718
203	KOKOMO-CENTER TWP CGNS SCH CORP	10739
204	NORTH ADAMS COMMUNITY SCHOOLS	10740
205	LAFAYETTE SCHOOL CORPORATION	10752
206	BENTON COMMUNITY SCHOOL CORP	10785
207	LAKELAND COMMUNITY SCHOOL CORP	10847
208	LIBERTY-PERRY COMM SCHOOL CORP	10853
209	M S D WABASH COUNTY SCHOOLS	10860
210	SEYMOUR COMMUNITY SCHOOLS	10862
211	EAST GARY CITY SCHOOLS	10862
212	FRA KLIN COMMUNITY SCHOOL CORP	10885
213	ALEXANDRIA COMMUNITY SCHOOL CORP	10912
214	RICHMOND COMMUNITY SCHOOL CORP	10913
215	WHITING CITY SCHOOLS	10924
216	WABASH CITY SCHOOLS	10942
217	NOBLESVILLE SCHOOLS	10959
218	M S D BLUFFTON-HARRISON	10980
219	GREATER JASPER CONSOLIDATED SCMS	10981
220	LAKE RIDGE SCHOOLS	11063

BEST COPY AVAILABLE

## APPENDIX A (Continued)

RANK	NAME	FAMINC
221	N ALBANY-FLOYD CO CONS SCH CORP	11091
222	DELAWARE COMMUNITY SCHOOL CORP	11111
223	NORTHWESTERN CONS SCHOOL CORP	11132
224	OAK HILL UNITED SCHOOL CORP	11105
225	EASTERN MANCOCK CO COMM SCH CORP	11152
226	MORGAN TOWNSHIP SCHOOLS	11160
227	PORTER TOWNSHIP SCHOOLS	11168
228	CLARKSVILLE COMM SCHOOL CORP	11186
229	UNION TOWNSHIP SCHOOLS	11189
230	NETTLE CREEK SCHOOL CORP	11198
231	FAIRFIELD COMMUNITY SCHOOLS	11250
232	WASHINGTON TOWNSHIP SCHOOLS	11298
233	GREENFIELD-CENTRAL COMM SCHOOLS	11314
234	MUORESVILLE CONS SCHOOL CORP	11320
235	BAUGO COMMUNITY SCHOOLS	11323
236	ANDERSON COMMUNITY SCHOOL CORP	11339
237	N S D WAYNE TOWNSHIP	11365
238	BARTHOLOMEW CONS SCHOOL CORP	11374
239	GOSHEN COMMUNITY SCHOOLS	11416
240	BOONE TOWNSHIP SCHOOLS	11418
241	LAPORTE COMMUNITY SCHOOL CORP	11442
242	PLEASANT TOWNSHIP SCHOOLS	11448
243	NEW JERMAN TOWNSHIP SCHOOLS	11450
244	WA-NEE COMMUNITY SCHOOLS	11505
245	MT VERNON COMMUNITY SCHOOL CORP	11526
246	NORTHERN WELLS COMMUNITY SCHOOLS	11542
247	HAMMOND CITY SCHOOLS	11648
248	SOUTH GEND COMMUNITY SCHOOL CORP	11652
249	HAMILTON SOUTHEASTERN SCHOOLS	11661
250	N S D DECATUR TOWNSHIP	11703
251	MANVIER COMMUNITY SCHOOL CORP	11721
252	DANVILLE COMMUNITY SCHOOL CORP	11722
253	CLARK-PLEASANT COMM SCHOOL CORP	11832
254	FORT WAYNE COMMUNITY SCHOOLS	11901
255	CENTER GROVE COMMUNITY SCH CORP	11917
256	PLAINFIELD COMMUNITY SCHOOL CORP	11964
257	SOUTH MADISON COMMUNITY SCH CORP	11994
258	TRI-CREEK SCHOOL CORP	12000
259	PENN-HARRIS-MADISON SCHOOL CORP	12014
260	SALEM COMMUNITY SCHOOLS	12035
261	MONROE COMMUNITY SCHOOL CORP	12059
262	MICHIGAN CITY AREA SCHOOLS	12090
263	GREENWOOD COMMUNITY SCHOOL CORP	12131
264	SOUTHERN MANCOCK CO COMM SCH COR	12133
265	EAST ALLEN COUNTY SCHOOLS	12172
266	TAYLOR COMMUNITY SCHOOL CORP	12197
267	AVON COMMUNITY SCHOOL CORP	12200
268	DUNLAND SCHOOL CORPORATION	12222
269	CROWN POINT COMMUNITY SCH CORP	12299
270	BEECH GROVE CITY SCHOOLS	12443
271	CASS TOWNSHIP SCHOOLS	12577
272	WESTERN SCHOOL CORP	12591
273	NORTHWESTERN COMMUNITY SCH CORP	12608
274	LAKE CENTRAL SCHOOL CORP	12730
275	CONCORD COMMUNITY SCHOOLS	12763

BEST COPY AVAILABLE

## APPENDIX A (Continued)

RANK	NAME	FAMINC
276	SPEEDWAY CITY SCHOOLS	12800
277	SCHOOL CITY OF MOBART	12807
278	MIDDLEBURY COMMUNITY SCHOOLS	12817
279	PORTAGE TOWNSHIP SCHOOLS	12892
280	MT PLEASANT TWP COMM SCH CORP	12894
281	GRIFFITH PUBLIC SCHOOLS	13004
282	ELKHART COMMUNITY SCHOOLS	13034
283	BROWNSBURG COMMUNITY SCHOOL CORP	13053
284	N S D WARREN TOWNSHIP	13131
285	EAGLE-UNION COMMUNITY SCH CORP	13325
286	FRANKLIN TOWNSHIP COMM SCH CORP	13369
287	VALPARAISO COMMUNITY SCHOOLS	13394
288	N S D PERRY TOWNSHIP	13409
289	NORTHWEST ALLEN COUNTY SCHOOLS	13451
290	HIGHLAND TOWN SCHOOLS	13660
291	N S D PIKE TOWNSHIP	13994
292	ROSS TOWNSHIP SCHOOL CORP	14309
293	CENTERVILLE-ABINGTON COMM SCHS	14502
294	WEST LAFAYETTE COMM SCHOOL CORP	14640
295	N S D LAWRENCE TOWNSHIP	14712
296	CARMEL CLAY SCHOOLS	15714
297	N S D SOUTHWEST ALLEN COUNTY	16420
298	MUNSTER COMMUNITY SCHOOLS	17181
299	N S D WASHINGTON TOWNSHIP	20783

212

BEST COPY AVAILABLE

APPENDIX B  
 ADJUSTED ASSESSED VALUATION OF PROPERTY, EXPENDITURE PER PUPIL  
 AND STATE REVENUE PER PUPIL BY SCHOOL CORPORATION, 1973-74

RANK	NAME	AAV	EXPPUP	REV/PUP
1	ADART TOWNSHIP SCHOOLS	3032	919	663
2	EAST GARY CITY SCHOOLS	4336	815	585
3	M S O VERNON TOWNSHIP	4398	565	506
4	FRANKLIN TOWNSHIP SCHOOLS	4489	576	570
5	LOGOONTEE COMMUNITY SCHOOL CORP	4619	644	553
6	TAYLOR COMMUNITY SCHOOL CORP	4694	655	542
7	EASTERN CONS SCHOOL DIST	4837	591	544
8	SCOTT COUNTY SCHOOL DISTRICT 1	4935	591	563
9	PERRY CENTRAL COMM SCHOOLS CORP	5022	672	616
10	NORTH CENTRAL COMM SCHOOL CORP	5085	578	554
11	SUNVAY-DEARJORN COMM SCH CORP	5276	663	508
12	MACJNAQUAH SCHOOL CORP	5280	655	488
13	LAKE RIDGE SCHOOLS	5410	929	598
14	CLARK-PLEASANT COMM SCHOOL CORP	5431	629	515
15	SOUTH MADISON COMMUNITY SCH CORP	5628	713	533
16	SALEM COMMUNITY SCHOOL	5433	693	564
17	SCHOOL CITY OF HORRAT	5647	725	546
18	ELWOOD COMMUNITY SCHOOL CORP	5711	627	496
19	MOORESVILLE CONS SCHOOL CORP	5860	631	499
20	MISSISSINEWA COMM SCHOOLS CORP	5873	616	503
21	HIGHLAND TOWN SCHOOLS	5919	577	492
22	ALEXANDRIA COMMUNITY SCHOOL CORP	5944	599	477
23	SOUTHWESTERN-JEFFERSON CO CONS	6007	516	470
24	EAST WASHINGTON SCHOOL CORP	6159	588	475
25	RISEING SJN-OHIO CO COMM SCH CORP	6169	617	500
26	GRIFFITH PUBLIC SCHOOLS	6204	761	483
27	MONROE-GREGG SCHOOL DISTRICT	6267	575	451
28	CANNELTON CITY SCHOOLS	6273	703	453
29	LIBERTY-PERRY COMM SCHOOL CORP	6316	663	516
30	WEST CLARK COMMUNITY SCHOOLS	6351	672	485
31	CENTER GROVE COMMUNITY SCH CORP	6403	593	479
32	FLAT ROCK-MAURELK SCHOOL CORP	6405	581	471
33	BLUE RIVER VALLEY SCHOOL CORP	6420	671	486
34	SCOTT COUNTY SCHOOL DISTRICT 2	6429	667	479
35	PAULI COMMUNITY SCHOOL CORP	6453	662	501
36	NEW DUSHAM TOWNSHIP SCHOOLS	6490	653	432
37	GARRETT-KEYSER-BUTLER COMM SCHOOLS	6533	680	466
38	CRAWFORD COUNTY COMM SCHOOL CORP	6486	597	450
39	SOUTH HARRISON SCHOOL CORP	6493	649	493
40	TELL CITY-TRJOY TWP SCHOOL CORP	6717	505	455
41	HANOVER COMMUNITY SCHOOL CORP	6724	705	473
42	FRANKLIN COUNTY COMM SCH CORP	6742	652	468
43	HARRISON-WASH COMM SCHOOL CORP	6806	585	440
44	EDINBURG COMMUNITY SCHOOL CORP	6866	671	428
45	CROWN POINT COMMUNITY SCH CORP	6844	726	459
46	SOUTHEAST DURO' COUNTY SCH CORP	6942	615	442
47	SOUTH DEARJORN COMM SCHOOL CORP	7085	744	457
48	GREATER CLARK COUNTY SCHOOLS	7104	723	454
49	MONROE COMMUNITY SCHOOL CORP	7114	687	453
50	DELAWARE COMMUNITY SCHOOL CORP	7157	654	456
51	BOONE TOWNSHIP SCHOOLS	7165	652	440
52	NINEVEN-MENS-EV-JACKSON UNTD SCH	7189	662	451
53	WESTERN SCHOOL CORP	7198	668	449
54	NORTHWESTERN CONS SCHOOL CORP	7204	627	430
55	C A BEARD MEMORIAL SCHOOL CORP	7294	720	438



BEST COPY AVAILABLE

APPENDIX B (Continued)

RANK	NAME	AAV	EXPDP	REVDP
56	CLOVERDALE COMMUNITY SCHOOLS	7325	588	452
57	EAST GIBSON SCHOOL CORPORATION	7423	756	475
58	JENNINGS COUNTY SCHOOL CORP	7434	667	448
59	BEST CENTRAL COMMUNITY SCH CORP	7461	657	430
60	EASTBROOK COMMUNITY SCHOOL CORP	7600	670	414
61	WARR-REEVE COMMUNITY SCHOOLS INC	7602	734	467
62	SOUTHWEST DUBOIS COUNTY SCH CORP	7619	654	427
63	SOUTH RIPLEY COMMUNITY SCH CORP	7647	676	422
64	TRI-CREEK SCHOOL CORP	7657	723	423
65	MILAN COMMUNITY SCHOOL CORP	7695	699	437
66	THORNCREEK TOWNSHIP SCHOOLS	7705	751	529
67	LINTON-STOCKTON SCHOOL CORP	7711	610	424
68	MONROE CENTRAL SCHOOL CORP	7716	662	431
69	MITCHELL COMMUNITY SCHOOLS	7731	595	433
70	NORTHEASTERN WAYNE SCHOOLS	7756	640	430
71	PERJ COMMUNITY SCHOOLS	7756	729	427
72	BEST WASHINGTON SCHOOL CORP	7769	612	466
73	M S D SHAKANAK SCHOOLS	7915	667	409
74	CARR TOWNSHIP SCHOOLS	7922	651	378
75	VINCENNES COMMUNITY SCHOOL CORP	7964	695	447
76	WASHINGTON COMMUNITY SCHOOLS INC	7968	741	418
77	FRANKLIN COMMUNITY SCHOOL CORP	7980	717	409
78	ROSS TOWNSHIP SCHOOL CORP	8001	785	435
79	SCHOALS COMMUNITY SCHOOL CORP	8003	695	409
80	NORTHWEST ALLEN COUNTY SCHOOLS	8008	724	451
81	NORTHWESTERN SCH CORP HENRY CD	8008	646	403
82	ETNA-TROY TOWNSHIP SCHOOLS	8031	702	444
83	UNION-NORTH UNITED SCHOOL CORP	8075	684	386
84	WESTERN WAYNE SCHOOLS	8076	736	412
85	NORTH LAWRENCE COMMUNITY SCHOOLS	8136	711	419
86	SMITH-GREEN COMMUNITY SCHOOLS	8164	693	405
87	KANKAKEE VALLEY SCHOOL CORP	8191	675	380
88	CLAY COMMUNITY SCHOOLS	8225	665	410
89	MILL CREEK COMMUNITY SCHOOL CORP	8226	699	417
90	WADISON-GRANT UNIT'D SCHOOL CORP	8234	697	409
91	UNION TOWNSHIP SCHOOLS	8242	635	369
92	FRANKLIN TOWNSHIP COMM SCH CORP	8278	725	418
93	AVON COMMUNITY SCHOOL CORP	8291	635	385
94	NORTH JUDSON-SAN PIERRE SCH CORP	8316	629	380
95	FRANKFORT COMMUNITY SCHOOLS	8317	705	415
96	GREENWOOD COMMUNITY SCHOOL CORP	8324	737	402
97	LAKE CENTRAL SCHOOL CORP	8332	695	401
98	NORTH GIBSON SCHOOL CORPORATION	8375	830	423
99	EAST NOBLE SCHOOL CORP	8399	725	385
100	CENTERVILLE-ADINANTON COMM SCHS	8475	683	389
101	JAC-CLIN-DEL COUNTY SCH CORP	8497	691	346
102	BLOOMFIELD SCHOOL DISTRICT	8501	695	442
103	SOUTH SPENCER COUNTY SCHOOL CORP	8501	600	420
104	NORTH MIAMI CONS SCHOOL DIST	8506	724	392
105	WEECH GROVE CITY SCHOOLS	8514	672	378
106	N ALBANY-FLOYD CO CONS SCH CORP	8518	758	415
107	OAK HILL UNITED SCHOOL CORP	8545	781	405
108	BROWN COUNTY SCHOOL CORP	8558	659	393
109	PLAINFIELD COMMUNITY SCHOOL CORP	8566	670	379
110	SPRINGS VALLEY COMM SCHOOL CORP	8583	691	432

211

BEST COPY AVAILABLE

## APPENDIX B (Continued)

RANK	NAME	AAV	EXPPJP	REVPJP
111	BROWNSTON CENTRAL COMM SCH CORP	8595	693	411
112	RICHLAND DEARBLOSSOM COMM SCH CO	8639	657	386
113	UNION SCHOOL CORPORATION	8733	585	376
114	BROWNSBURG COMMUNITY SCHOOL CORP	8750	607	372
115	PORTAGE TOWNSHIP SCHOOLS	8849	748	375
115	SOUTH PUTNAM COMMUNITY SCHOOLS	8856	718	399
117	SOUTHWEST PARK COMM SCHOOL CORP	8956	672	381
118	SOUTHERN MANCOCK CO COMM SCH CORP	8872	692	381
119	SPENCER-OBEN COMMUNITY SCHOOLS	8937	643	394
120	PENN-MARRIS-MAJISON SCHOOL CORP	8955	782	397
121	WABASH CITY SCHOOLS	8960	692	389
122	LEBANON COMMUNITY SCHOOL CORP	9005	725	384
123	NORTH DAVLESS COUNTY COMM SCHOOLS	9106	749	407
124	COLUMBIA CITY SCHOOLS	9143	755	457
125	HAMILTON SOUTHEASTERN SCHOOLS	9200	732	375
126	MT PLEASANT TWP COMM SCH CORP	9211	740	373
127	NORTHWESTERN COMMUNITY SCH CORP	9228	747	409
128	DEKALB CO CT. UNITED SCH DIST	9235	711	387
129	M S D MARTINSVILLE SCHOOLS	9236	701	382
130	WESTFIELD-WASHINGTON SCHOOLS	9263	732	365
131	SOUTH HENRY SCHOOL CORP	9294	734	377
132	EAGLE-UNION COMMUNITY SCH CORP	9374	726	389
133	UNION COUNTY SCHOOL CORP	9376	774	380
134	NORTH SPENCER COUNTY SCHOOL CORP	9401	631	374
135	SOUTHEASTERN SCHOOL CORP	9425	784	377
136	KNOX COMMUNITY SCHOOL CORP	9451	642	366
137	CENTRAL MOBLE COMM SCHOOLS CORP	9489	751	360
138	DEKALB CO EASTERN COMM SCH DIST	9524	777	401
139	BLACKFORD COUNTY SCHOOLS	9535	765	389
140	M S D PERRY TOWNSHIP	9620	736	381
141	LOGANSPOUT COMMUNITY SCHOOL CORP	9662	749	362
142	BAJJD COMMUNITY SCHOOLS	9686	719	348
143	NEW CASTLE COMMUNITY SCHOOL CORP	9687	791	400
144	PORTER TOWNSHIP SCHOOLS	9707	698	350
145	ROCKVILLE COMMUNITY SCHOOLS	9717	727	347
146	RANDOLPH SOUTHERN SCHOOLS CORP	9722	698	367
147	ARGOS COMMUNITY SCHOOLS	9748	673	343
148	CANCORD COMMUNITY SCHOOLS	9777	708	381
149	M S D NORTH POSEY COUNTY SCHOOLS	9801	698	382
150	M S D DECATUR TOWNSHIP	9822	721	386
151	MT VERNON COMMUNITY SCHOOL CORP	9845	650	360
152	EASTERN-HOWARD COMM SCHOOL CORP	9871	725	369
153	GREENFIELD-CENTRAL COMM SCHOOLS	9871	701	372
154	MISHAWAKA CITY SCHOOLS	9879	827	364
155	GARY COMMUNITY SCHOOL CORP	9907	984	361
156	CARMEL CLAY SCHOOLS	9914	669	363
157	DANVILLE COMMUNITY SCHOOL CORP	9945	708	350
158	DECATUR COUNTY COMMUNITY SCHOOLS	9973	699	374
159	MUNSTER COMMUNITY SCHOOLS	10031	746	347
160	EMINENCE CONS SCHOOL CORP	10049	691	338
161	SALEM COMMUNITY SCHOOLS	10087	676	379
162	JEFFERSON TOWNSHIP SCHOOLS	10093	714	397
163	PLEASANT TOWNSHIP SCHOOLS	10143	717	315
164	NORTHERN WELLS COMMUNITY SCHOOLS	10205	782	383
165	M S D BLUFFTON-MARKISON	10223	746	374

BEST COPY AVAILABLE

## APPENDIX B (Continued)

RANK	NAME	AAV	EXPPJP	REVPJP
166	PRAIRIE HEIGHTS COMM SCHOOL CORP	10223	747	350
167	WHITKO COMMUNITY SCHOOL CORP	10227	678	350
168	ORLEANS COMMUNITY SCHOOLS	10266	629	341
169	ANDERSON COMMUNITY SCHOOL CORP	10269	836	378
170	MARION-ADAMS SCHOOLS	10273	733	329
171	M S D SOUTHWEST ALLEN COUNTY	10303	777	382
172	JAY SCHOOL CORP	10317	664	363
173	GREENSBURG COMMUNITY SCHOOLS	10331	684	345
174	M S D WABASH COUNTY SCHOOLS	10372	773	369
175	HUNTINGTON CO COMMUNITY SCH CORP	10407	793	404
176	NORTH KNOX SCHOOL CORP	10419	729	352
177	SHELBYVILLE CENTRAL SCHOOLS	10435	741	364
178	FAYETTE COUNTY SCHOOL CORP	10488	704	368
179	OREGON-DAVIS SCHOOL CORPORATION	10515	740	302
180	WEST NOBLE SCHOOL CORPORATION	10520	721	319
181	HAMMOND CITY SCHOOLS	10539	923	357
182	MARION COMMUNITY SCHOOLS	10546	844	363
183	VALPARAISO COMMUNITY SCHOOLS	10568	799	353
184	ROSEVILLE CONS SCHOOL DISTRICT	10680	776	345
185	NORTHCAST DUROIS COUNTY SCH CORP	10710	714	336
186	RANDOLPH CENTRAL SCHOOL CORP	10732	733	357
187	SEYMOUR COMMUNITY SCHOOLS	10739	692	367
188	COLUMBIA TOWNSHIP SCHOOLS	10772	684	419
189	SHELBY EASTERN SCHOOLS	10864	742	347
190	M S O LAWRENCE TOWNSHIP	10913	726	370
191	EVANSVILLE-VANDERBURGH SCH CORP	10937	849	385
192	HAMILTON HEIGHTS SCHOOL CORP	10989	709	336
193	BATESVILLE COMMUNITY SCHOOL CORP	11009	715	361
194	SWITZERLAND COUNTY SCHOOL CORP	11022	703	307
195	PLYMOUTH COMMUNITY SCHOOL CORP	11072	725	345
196	NORTH WEST MEMORICKS SCHOOLS	11073	637	312
197	RICHMOND COMMUNITY SCHOOL CORP	11084	778	369
198	NORTHEPN COUN SCHS TIPTON CO	11103	761	359
199	POLK-LINCOLN-JOHNSON SCHOOL CORP	11165	720	318
200	SOUTH BEND COMMUNITY SCHOOL CORP	11194	827	351
201	GREATER JASPER CONSOLIDATED SCHS	11192	700	358
202	MIDDLEBURY COMMUNITY SCHOOLS	11285	728	331
203	MICHIGAN CITY AREA SCHOOLS	11383	827	339
204	EASTERN MANCOCK CC COMM SCH CORP	11398	719	348
205	VIGO COUNTY SCHOOL CORP	11425	786	371
206	NOBLESVILLE SCHOOLS	11441	720	347
207	MANCHESTER COMMUNITY SCHOOLS	11455	823	369
208	ROCHESTER COMMUNITY SCHOOL CORP	11465	735	345
209	NEW PRAIRIE UNITED SCHOOL CORP	11480	822	345
210	TIPTON COMMUNITY SCHOOL CORP	11544	833	357
211	SOUTH MONTGOMERY COMM SCH CORP	11547	795	325
212	FAIRFIELD COMMUNITY SCHOOLS	11552	772	348
213	MONROE COUNTY COMMUNITY SCH CORP	11600	855	358
214	LAPORTE COMMUNITY SCHOOL CORP	11628	837	348
215	TRITON SCHOOL CORPORATION	11635	751	311
216	WORTHINGTON-JEFFERSON CONS SCH	11699	723	345
217	HAMILTON COMMUNITY SCHOOLS	11717	810	327
218	COVINGTON COMMUNITY SCHOOL CORP	11758	698	320
219	INDIANAPOLIS PUBLIC SCHOOLS	11782	845	339
220	NORTH NEWTON SCHOOL CORP	11903	737	282



BEST COPY AVAILABLE

APPENDIX B (Continued)

RANK	NAME	AAV	EXDPJP	REVPUP
221	TURKEY RUN COMMUNITY SCHOOL CORP	12064	879	348
222	CRAWFORDSVILLE COMMUNITY SCHOOLS	12091	845	344
223	LAFAYETTE SCHOOL CORPORATION	12109	906	349
224	GREENCASTLE COMMUNITY SCHOOLS	12112	841	362
225	TIPPECANOE VALLEY SCHOOL CORP	12163	625	296
226	WESTERN OIL & GAS SCH CORP	12216	775	308
227	BARTGLOMER CONS SCHOOL CORP	12269	688	348
228	ADAMS CENTRAL COMMUNITY SCHOOLS	12333	839	344
229	SOUTHWEST SCHOOL CORP	12359	921	363
230	FORT WAYNE COMMUNITY SCHOOLS	12367	866	344
231	NETTLE CREEK SCHOOL CORP	12391	759	309
232	NORTH PUTNAM COMMUNITY SCHOOLS	12424	688	328
233	DELPHI COMMUNITY SCHOOL CORP	12586	827	326
234	SOUTH GIBSON SCHOOL CORPORATION	12785	708	360
235	ATLICA CONSOLIDATED SCHOOL CORP	12844	684	255
236	WA-NFE COMMUNITY SCHOOLS	12883	877	325
237	M S D OF WARREN COUNTY	12943	751	285
238	RANDOLPH EASTERN SCHOOL CORP	12961	729	311
239	NEW HARMONY TOWN & TWP CONS SCH	13098	731	283
240	M S D WASHINGTON TOWNSHIP	13143	880	335
241	WARSAW COMMUNITY SCHOOLS	13174	742	303
242	SOUTH ADAMS SCHOOLS	13251	864	327
243	SOUTHEAST FOUNTAIN SCHOOL CORP	13256	653	287
244	CARROLL CONSOLIDATED SCHOOLS CORP	13329	728	271
245	LAKELAND SCHOOL CORPORATION	13335	776	264
246	EASTERN POLASKI COMM SCHOOL CORP	13438	756	273
247	GOSHEN COMMUNITY SCHOOLS	13449	841	321
248	BREMEN PUBLIC SCHOOLS	13554	778	294
249	KOROND-CENTER TWP CONS SCH CORP	13617	859	310
250	NORTH ADAMS COMMUNITY SCHOOLS	13649	927	310
251	NORTH MONTGOMERY COMM SCH CORP	13699	843	287
252	RUSHVILLE CONSOLIDATED SCHOOLS	13772	753	285
253	CULVER COMMUNITY SCHOOLS CORP	13917	911	281
254	PIONEER REGIONAL SCHOOL CORP	13918	738	248
255	CLINTON PRAIRIE SCHOOL CORP	13955	816	253
256	ELKHART COMMUNITY SCHOOLS	13991	870	308
257	SOUTHWESTERN CON SCH SHELBY CO	14156	719	261
258	MADISON CONSOLIDATED SCHOOLS	14189	871	295
259	SOUTH KNOX SCHOOL CORP	14294	771	268
260	CLINTON-HANNA-NULL CONS S DIST	14361	772	235
261	SOUTH VERMILION COMM SCH CORP	14381	620	262
262	CLINTON CENTRAL SCHOOL CORP	14404	891	262
263	WEST LAFAYETTE COMM SCHOOL CORP	14529	1033	300
264	TIPPECANOE SCHOOL CORP	14785	853	267
265	LAKELAND COMMUNITY SCHOOL CORP	14913	858	276
266	M S D STEUBEN COUNTY SCHOOLS	14925	813	263
267	SOUTHERN WELLS COMMUNITY SCHOOLS	15069	725	245
268	TWIN LAKES SCHOOL CORP	15074	782	247
269	EAST ALLEN COUNTY SCHOOLS	15080	915	282
270	RENSELAEER CENTRAL SCHOOL CORP	15309	850	259
271	M S D WAYNE TOWNSHIP	15717	795	262
272	UNION TOWNSHIP SCHOOLS	15839	801	233
273	WESTVIEW SCHOOL CORPORATION	16052	831	231
274	CLARKSVILLE COMM SCHOOL CORP	16175	937	285
275	M S D FREMONT SCHOOLS	16201	899	233

217

## APPENDIX B (Continued)

NAME	AAV	EXPDP	REVPUP
NORTHEAST SCHOOL CORP	16295	800	218
CASTON SCHUL CORPORATION	16707	794	215
N S O MOUNT VERNON	17274	834	248
FRONTIER SCHOOL CORPORATION	17366	872	151
BENTON COMMUNITY SCHOOL CORP	17909	875	161
WARRICK COUNTY SCHOOL CORP	17980	632	196
MORGAN TOWNSHIP SCHOOLS	17989	919	177
NORTH WHITE SCHOOL CORP	18122	817	148
SOUTH NEWTON SCHOOL CORP	18229	955	193
N S O WARREN TOWNSHIP	18241	939	198
CENTRAL SCHOOL DISTRICT	19534	602	139
WASHINGTON-STAFFORD CUMS	20556	768	116
CASS TOWNSHIP SCHOOLS	20871	655	123
PIKE COUNTY SCHOOL CORP	21338	765	139
WASHINGTON TOWNSHIP SCHOOLS	22175	1039	123
N S O PIKE TOWNSHIP	22672	953	117
TRI-COUNTY SCHOOL CORP	27521	1131	116
LAWRENCEBURG COMM SCHOOL CORP	28274	917	115
SPEEDWAY CITY SCHOOLS	29785	875	115
DUNELAND SCHOOL CORPORATION	35542	1227	114
NORTH VERMILION COMM SCH CORP	36664	833	114
EAST CHICAGO CITY SCHOOLS	38886	1198	112
WHITING CITY SCHOOLS	41285	1377	128

## COMPENSATORY EDUCATION PROGRAMS

One of the basic tenets of American education is that the system should operate as a positive force to further equality of opportunity rather than as a passive influence to perpetuate societal differences. Ethnic and minority groups have long viewed education as an avenue to success, social mobility, and societal acceptance; this perceived role has been one of the unique features of the American educational system.

Educational research studies generally agree that large portions of the school population are achieving at less than their expected level. Efforts to identify the characteristics of physically nonhandicapped pupils who do not profit as much as other pupils from the regular program have generally concluded that underachievement is closely associated with economic and, consequently, cultural deprivation. While economic deprivation cannot be addressed directly by the educational system, the handicapping social effects can be treated through a program of supplemental, or compensatory, education. Compensatory education is defined, for the purpose of this discussion, as special programs or program adaptations designed specifically to overcome learning difficulties or handicaps in schools associated with poverty, class or status, national origin, race, or cultural background, as distinguished from organic causes.

As states seek to expand their school support programs to encompass the full range of educational programs and services needed to provide appropriate learning experiences for all pupils in all school districts, attention must be given to the various alternatives that a state has in identifying and providing additional programs for those pupils requiring compensatory education.

Not only are higher levels of expenditure per pupil required for compensatory education than for pupils in the regular program, but also students requiring such programs and services are not distributed evenly among school districts. Census data and research studies of the National Educational Finance Project indicate that some school districts have higher concentrations of pupils with need for compensatory education programs and services than other districts. This phenomenon is not unique to either rural or urban districts, but is found in all types of districts. If this were not the case, resolution of the problem could be left in the hands of local school officials. However, this condition results in an added financial burden to districts with high concentrations of pupils in need of compensatory education programs and services.

The initial impetus promoting direct aid for compensatory education came from Title I of the Elementary and Secondary Education Act of 1965. Under this large federal program each local school district was eligible for a specific amount of money based on the number of the district's enrolled pupils from homes with a defined low income. Local school officials were required to develop and present a program plan detailing utilization of funds before the grant was received through the state agency. Only the intended target group was eligible for the provided programs.

Experience with Title I programs, additional state supported compensatory education programs, and research completed since 1965 have considerably sharpened the issues involved in designing, funding, and administering compensatory education programs. The following discussion utilizes this information in dealing with (1) the level of support given the program, (2) the identification of pupils requiring supplemental services, and (3) a model program delivery system.

### Level of Support

Compensatory education programs do require additional funds beyond the amount provided by the state for the regular program; the basic decision is the level of support to be provided. The choice is a three-part one. First, desired services must be defined. Second, the extent of services to be provided must be determined, and, third, the number of students to receive the services must be ascertained.

Obviously, different levels of support may be provided with the same total program cost by means of altering any one of the three variable elements mentioned above. Given an established total program cost, the following alternatives are available:

1. Many students may receive a small segment of an expensive program.
2. Many students may receive a share of inexpensive services.
3. A few students may receive extensive, intensive, and, consequently, very expensive services.
4. A moderate number of students may share the available funds, each receiving a portion of a moderately expensive program.

Criteria for choosing among the alternatives should be based on the degree to which the behavior of students, either social or academic behavior, is desired to be changed as a result of participation in the compensatory program. Research and evaluation of previously funded compensatory education programs have warned that significant changes in students cannot be expected from a low investment. For example, a year's program of remedial instruction provided for five hours per week cannot be expected to eliminate the academic deficiencies of a fifth-grade student who was reading three years below grade level when beginning the

compensatory program. Consequently, to protect the integrity of the program and to help teachers and students establish expectations of success rather than failure, care should be taken to establish reasonable expectation levels for the amount of funds invested by the state.

#### Identification of Pupils

Several methods exist for determining the students that will participate in the compensatory education program. While the number of students identified to receive services also may be used as the basis for reimbursement, this need not be true. Funds can be allocated on the basis of one set of criteria, and the district can identify students to receive services on the basis of a different set.

Various guidelines can be used in choosing measures of need for a compensatory education program. The following four points provide a set of criteria which can aid in the design of an equitable program.

1. The measures should be objective and unambiguous.
2. The measures should identify the target population by school attendance area.
3. The measures should identify the variations in the degree of need of the target population for compensatory programs and services.
4. The measures should be derived from data available on an annual basis.

The appropriateness of the first guideline is self-evident. The second point is needed to assure that funds are not diluted throughout the school district and diverted from the primary target group. Intra-district differences measurable at the individual building level are frequently concealed by the use of district averages; therefore, local

school officials should use school-by-school data to focus resources on specific problems and facilitate program audits to assure that funds are being spent on the intended target group. The third guideline focuses on the necessity for measures which permit quantification of the variations in need among schools. The fourth point is vital to the effective operation of a sound program because of the mobility patterns of the total population in general and the poor in particular. In some urban schools, student turnover exceeds 100 percent within a school year. To rely upon the decennial census for population characteristics will not provide credible data on compensatory target populations.

In the following discussion three alternative measures for identifying compensatory education target populations are reviewed in terms of the four previously listed criteria. The three alternative measures are:

1. The proportion of students in a school below a stipulated standard on an achievement test.
2. The proportion of students predicted to be below a stipulated standard on an achievement test, based on student socioeconomic status.
3. The proportion of students whose families are below a stipulated income level (the measure used for Title I of the Elementary and Secondary Education Act).

### Achievement

A state's target population for compensatory education could be identified by stipulating a school achievement level below which all students would be designated as needing compensatory education services. The measure could be operationalized by establishing a standard that the children scoring below the fourth stanine on standardized achievement

tests in reading and mathematics would be in the target population. Under this approach, the bottom 23 percent of students would fall into this category.

Several difficulties would be encountered in the practical use of this approach. First, the fourth stanine is arbitrary and categorical rather than incremental; students scoring slightly above the standard would not be counted within the target population while those with practically identical scores slightly below the arbitrary line would be included. Second, the standard is relative, for there will always be a bottom 23 percent regardless of the degree to which the absolute level of achievement would improve or decline.

Third, as mentioned earlier, allocating resources in inverse relationship to achievement scores would result in aid to districts or schools with low achievement and could be conceived as rewarding inefficiency; aid would decrease as achievement increased, possibly providing a negative incentive; and continuing questions could be raised concerning the alleged cultural bias and technical questions of validity and reliability of achievement tests.

This measure would always result in the same percentage of students in the target population on a statewide basis, but the relative percentage in local subdivisions could vary substantially. Some localities might have as few as 10 percent below the fixed level, while other localities might have 50 percent or more of the students below the standard.

Use of this approach would require efficient administration of testing programs on a statewide basis, including administration at the individual building level. A further complication of this approach would be the difficulty involved in explaining the technical operation to



legislators and laymen and the hazard that high numbers of students falling below the accepted standard would reflect unfavorably upon the quality of the educational program in a given district.

#### Socioeconomic Prediction of Achievement

This method consists of a weighted sum of socioeconomic measures used to predict the expected number of students below a stipulated achievement level. There are two basic reasons for using this approach. First, the measure of low achievement is linked with measures of socioeconomic characteristics. The low achievement measure provides evidence of need for additional educational services, and data indicate that the socioeconomic characteristics occur simultaneously with low achievement. Second, three objections to the previous model can be resolved through this approach. The question of rewarding inefficiency is no longer relevant because allocations would be based on the predicted number below the standard rather than the actual number below the standard; prediction data would be computed on the base of the entire state and not subject to possible short-run inefficiencies. The problem of aid decreasing when achievement is increasing would be removed because the size of the overall target population would not necessarily change unless socioeconomic factors were weighted differently or unless districts were penalized for increasing achievement scores. The questions of reliability, validity, and cultural bias of tests is only partially removed, for this method also relies on test scores as the criterion against which predictions are made. However, socioeconomic data are presumably more stable and less subject to short-run questions of reliability.

The use of this method does not change the size of the total target population because the arbitrary standard would continue to be used. To

apply this approach, test scores and reliable socioeconomic data would be required on a district-by-district basis. Regression weights for the socioeconomic variables would have to be developed before the distribution method became operational.

#### Family Income Level

The third alternative for measuring the target population for compensatory education is to determine the number of students whose family income falls below a stipulated level. This approach has been used in the allocation of funds under ESEA Title I. For example, the number of eligible students is determined by adding the number of children in families whose income was below a specified amount, and the number of children whose families were receiving more than a specified amount per year in Aid for Families with Dependent Children (AFDC). The basic justifications for this approach are that the family income correlates extremely well with student achievement and that local and state officials are familiar with this method of allocating funds.

Several shortcomings can be identified concerning this method for measuring compensatory education target populations. First, the determination of the income level is purely arbitrary; identification of the appropriate income level would require considerable research to determine the relationship between a stipulated achievement level and the income level in a particular state. Second, inter-district differences in price level or the buying power of incomes are not taken into account, possibly inflating the number of rural children eligible under the income criterion and also inflating the number of urban children eligible under the welfare criterion. Third, the welfare measure may be suspect because of the inter-district differences in the administration of welfare programs.

Fourth, physically handicapped and mentally retarded children are not excluded in the present Title I procedure; however, corrections could be made for this population group. Fifth, the present system relies upon data from the decennial census, and this data source is somewhat questionable during the latter portion of each decade.

One of the most complicated factors in using this allocation method is identification of the appropriate income level. Experience with the Title I program has indicated that the income factor identified as poverty level must be increased to keep pace with the rate of inflation.

The data problems with the decennial census would be partially offset by the current nature of data relating to AFDC children. The primary problems with using this allocation method are that the number of AFDC children is heavily dependent upon political decisions and the nature of the nation's economy.

#### Program Description

The following material outlines the basic procedures and guidelines which should be utilized in the implementation of a state supported program for compensatory education. Details are presented concerning the method of determining the number of eligible pupils, process for computing the funds to be allocated to each local school corporation, and guidelines to be followed by local school corporations in implementing the program.

#### Recommended Method of Determining a School Corporation's Allocation

Because of the availability of data and their use in another funding program, the number of eligible pupils identified for allocation of Title I, ESEA, funds should also be used as the basis for allocating funds for the compensatory education program.

A weight of .20 for each Title I eligible pupil in the local corporation should be the basis for computing a local school corporation's total entitlement. Following this determination of the entitlement, local school officials should identify the pupils to be served in accordance with the processes outlined previously and supplemental rules and regulations adopted by the General Commission.

#### Recommended Model Delivery System

Local school corporations should use funds allocated under this program for direct instructional and support costs associated with discrete and identifiable compensatory programs and services, provided that such funds are not used for building or equipping school facilities, debt service payments, extracurricular or intramural activities, or salary or fringe benefit supplements for school personnel not directly associated with activities carried forth under this provision.

Programs should include, but not be limited to, remedial and supplemental instruction; health and diagnostic services; provision of food, clothing, and transportation; and other direct aid for pupils identified as in need of compensatory education. No process of identifying pupils in delivering programs and services should utilize screening processes which in any way exclude pupils from participation in this program because they are participating in a federal program. Such federal programs are to be considered as supplemental to this and other state programs.

In identifying pupils for participation in this program, local school corporations should use such processes as the following:

1. Standardized achievement tests
2. Criterion reference tests

3. Socioeconomic indicators such as family income levels or participation in AFDC programs
4. Classroom teacher identification as a result of appropriate criteria in addition to those listed above

Each local school corporation should be required to submit a plan for expending funds. Such plans should include steps and criteria to be utilized in identifying pupils for participation in the program; objectives, procedures, and predicted outcomes for the program; and a budget detailed in the major object categories. As a supplement to the annual financial report submitted at the end of the school year, each local school corporation should submit a detailed financial report accounting for the expenditure of these funds and an evaluation summary outlining the degree to which predicted outcomes were achieved.

The plan for this program should be subject to review and approval by the Department of Public Instruction, provided however that personnel in the Department should be charged with the responsibility of furnishing technical assistance to local school districts in the development of their programs in the event that the original program does not meet criteria as stipulated in this act and further supplemented by rules and regulations adopted by the General Commission.