A Study of the Principles and Methods of Educational Finance as They Pertain to Greece Central School District #1

George A. Vito

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A STUDY OF THE PRINCIPLES AND METHODS OF EDUCATIONAL FINANCE AS THEY PERTAIN TO GREECE CENTRAL SCHOOL DISTRICT # 1.

by

George A. Vito

SUBMITTED IN PARTIAL FULFILLMENT OF REQUIREMENTS LEADING TO THE DEGREE OF MASTER OF SCIENCE IN EDUCATION

STATE UNIVERSITY TEACHERS COLLEGE BROCKPORT, NEW YORK

MAY 1960

APPROVED: 

Samuel E. Pisaro
Faculty Advisor

N. Wayne Derringer
Associate Dean

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ACKNOWLEDGEMENTS

If it had not been for the cooperation and efforts of many people this paper could never have been written.

Appreciation is extended to Mr. Samuel Etkin for his explanation of the state aid formula, to Mr. Milton Pullen for his guidance in selecting the topic and to Mr. Sam De Sisti for his aid in the organization of the material.

Special appreciation is extended to Dr. Samuel Pisaro of the faculty of the State University, Teacher's College Brockport for his generous time and expert guidance.
CHAPTER I

PURPOSES OF THE STUDY

Financing public schools has been and will continue to be a problem confronting society. Educators, politicians and the general public must resolve the complications of financing public schools with the objectives of equal educational opportunities for all children and the maintenance of the highest educational level the community can provide.

The study was approached by examining the sources of available material. The library provided many interesting and valuable periodicals and books pertaining to the subject but did not provide the actual plan for financing education in New York State. The library information was useful in that it provided the philosophy behind our system of financing education.

The thesis is a study of public school finance in the state of New York using Greece as an example. The objectives of the study are:

1. To examine the various local sources of educational revenue for Greece Central District #1.

2. To explain how a central school district receives financial aid in the state of New York.

The study describes the state aid formula, the provisions of the formula, and serves as an explanation of the formula through a study of how Greece receives its educational aid from the state.
As indicated, the library provided only the philosophy behind educational finance, the remainder of the information was obtained through talking with Mr. Milton Pullen, District Principal and in many conversations with Mr. Samuel Etkin, Business Manager of Greece Central School District #1, who furnished the statistics and explained the complications of the state aid formula. The study is primarily a statistical study with the objective of providing an understanding of school finance as it pertains to central school districts.

The approach has been from an educational standpoint with the objectives restated as an attempt to understand and explain how education is financed in a central school district. In the study of educational finance, the writer has arrived at some conclusions. An attempt has been made to evaluate the New York State process of financing schools in the evaluation of the thesis. The evaluation is based on the information acquired during the initial readings and the application of the information after the subject was investigated.

The thesis is primarily a field thesis in that the information was obtained primarily from talking to the experts in the field of educational finance.
CHAPTER II

LOCAL EDUCATIONAL REVENUE AND EXPENDITURES

The writer has attempted to accomplish the objectives through a study of the income and expenditures of the Town of Greece for the year 1958-1959 as revealed by the 1958-1959 Budget of the Board of Education. Consequently, the figures used may not be the actual income and expenditure figures because budget accounting tries to forecast expenditures and receipts; and by necessity, discrepancies can be expected.

It is interesting to note the very early emphasis upon public responsibility for education. The concept of public responsibility for education can be traced back to Colonial America.

Early colonial law required communities to maintain schools to teach the young people reading, writing, religion and the "capital law" of the Colony. So important was this New England evolution and contribution, and so fully did it fit in with the changing conditions of the period, that by the time our National Government and state governments were established, the states were ready in principle, at least, to accept the theory which gradually worked in New England; that state schools were state institutions and should be
regarded as instruments of the state.

Public education was left to the state by the tenth amendment of the federal constitution and, as a result, the state has complete control of education and enacts laws, to which the local communities must comply.

Greece, like the early New England colony, is required to maintain a minimum educational standard. However, unlike colonial law, Greece is not required to raise all the money that is expended for education within the district.

The revenue utilized for education in Greece is derived from various sources. These sources are termed, Public money (state aid), cafeterias, miscellaneous, and taxes on real property.3.

Greece's educational expenditure for 1958-1959 was $3,364,830 of which $824,726 came in the form of state aid. Hence Greece raised and spent for educational services $2,540,830 on its own initiative.

What were the sources of this revenue? The beginning balance for 1958-59 was $140,000, income from cafeterias amounted to $132,000, miscellaneous income amounted to $21,500.

2. Ibid. pg. 26.
3. 1958-1959 Budget of the Board of Education, Greece, N.Y.
4. Ibid.
Greece also collected for the same period $2,246,604 in taxes on real property. The tax data was determined by a rate of $48.02 per $1,000 of valuation.

The assessed valuation on property for the town of Greece for the period was $45,188,251.

The town of Greece to restate, collected and utilized for educational purposes $2,540,830 excluding state assistance. With state assistance Greece received and utilized for educational services $3,364,830 for the year 1958-1959.

The educational income of the town of Greece has been discussed in the previous pages. However, to obtain a clearer view of the financial undertaking of the Greece Board of Education, an analysis of expenditures for the same period is essential. The chart entitled, EXPENDITURES - GREECE CENTRAL SCHOOL DISTRICT # 1, will provide the reader with a break down of such expenditures. (SEE APPENDIX B)

The cost of the educational program for the town of Greece at $3,364,830 served a total registration of 5,232 pupils varying from Kindergarten to tenth grade. The gross per pupil cost for the period under study was $604.00.

1. Ibid.
CHAPTER III

STATE AID

The sources of educational revenue other than state aid have been examined and it can be concluded that a large part of the educational expenditures of the Town of Greece is derived from local sources.

An important source of educational income for Greece is in the form of state aid. Aid to local communities through state aid is based on the principle of equalizing educational opportunities through the allocation of state revenue.

The principle of state aid for education was developed in the latter part of the nineteenth century. The principle being, that state funds should be distributed in such a manner as to secure some equalization of educational opportunity.

"The principal means of financing public schools prior to this was to lay the cost on the property tax within the districts. This continued substantially unaltered until appreciable sums came to be appropriated by the state after World War I." 2


2. In interview with Mr. Ewing of the Bureau of Municipal Research, Rochester, New York.
The equalization of educational opportunity is achieved primarily through a proportionate expenditure of state funds for education. The expenditure per community is based on the wealth of the community. The principle of equalization is a recognition of the fact that equal educational opportunities are a necessity to a free, democratic society.

The original program of financing education required district authorities to raise (by tax) all the money they reasonably could for educational purposes; or all that they were allowed to under the law regulating local taxation.

The state would then provide the difference between the amount raised by the local community and the cost of the educational program that the local community was to maintain.

This educational program was known as the foundation program. More specifically, the foundation program was the level of support, below which a school system should not operate.

"It is the level which will assure to all children in every community the educational program which the people of the state generally expect, as revealed by local practice, state laws, and other indications of expectancy."2

The foundation program makes demands on school organization, expenditure level and revenue plans; such as, determining

2. Ibid.
the minimum expenditure for specific grade levels. ¹

The original program, as described above, served the overall purpose of state aid, but had many disadvantages. Under the original plan, a method was not provided; whereby a local community had an incentive to raise money locally for educational purposes. In many instances, the local community provided very little toward the support of the educational program and, yet, received in the form of state aid, enough to defray the cost of the foundation program. A community could financially ignore the educational program and yet have an acceptable program because of state aid.

This can be illustrated by considering a hypothetical case of two districts X and Y whose financial positions are identical, financial position being based on the real value of property. Both districts X and Y should maintain the minimum requirements for education as established by the state (foundation program). District X raised the entire amount to meet the cost of the program, thereby, receiving nothing in the form of state aid. District Y, on the other hand, raises only half the amount that will meet the cost of foundation program; hence, receiving in the form of state aid, half of the cost of the program. The case shows that a local comm-

unity had no incentive to raise money for education. It is obvious, from the above, that a rich community could receive as much and possibly more state aid than a poorer community. Consequently, under the old system, the wealth of the community was practically ignored.

A new program for state aid evolved through a series of laws passed by the New York State legislature. They are the Cole Rice Law of 1920, the Friedsam Law of 1925, and finally the Dewey Law enacted in 1945. The evolution of state aid to education has resulted in a program, whereby, the community raises a specific amount of money toward the maintenance of the foundation program that the amount the community raises is proportionate to the financial position of the community. The state education law determines how much the community must contribute toward the cost of the foundation program. Article 18, section 491A, entitled Apportionment of Money to School Districts, reads as follows:

"The amount apportioned to each school district shall not be greater than the amount of excess of the total expenditure as approved by the commissioner of education for school purpose in such districts above the aggregate of the amount which would result from a tax of $5.00 on each thousand dollars of actual valuation of the taxable property in such districts and the other public money apportioned to each district as provided by law."¹

¹In simple terms this would mean that a district is to raise for educational purposes, the amount which would be derived from a tax of $6.80 per thousand dollars on the actual valuation of taxable property of the district.
The above $5.00 per thousand dollars was revised to $6.80 per thousand of the true value of property because of the rise in the cost of maintaining high educational standards.

Greece, according to the above, raises for education the amount received from the taxation of the true value of property at a rate of $6.80 per thousand of true value. New York State then provides in the form of state aid the difference between the amount raised and the cost of the foundation program. The foundation program is a minimum standard for all public education.

The modern state aid program, as described, now provides for the stimulation of vigorous local support to education by requiring the local community to raise a specific amount of money and also spend for educational purposes an excess of the amount raised before it can be eligible for state aid. This is one of the criteria requisite to state aid. The current program through a tax on the true value of real property takes into account the financial position of the community. The financial position of a community is determined by the real value of property in the community. Consequently, a rich community will be required to raise more toward the cost of the foundation program than a poorer community.
The amount of money that a community received from the state toward the maintenance of the foundation program is determined by a formula entitled: The State Aid Work Sheet in Central Districts Employing Eight or More Teachers. (Form 5A 125).

To comprehend the process of state aid, a working knowledge of the formula is essential. In examining the formula, the 1958-1959 experience of Greece Central School District #1 will be used. Also essential for adequate comprehension, is an understanding of the following terms used in the formula: A.D.A., approved classes, and pupil period. A.D.A. represents average daily attendance. It is computed by the number of children in attendance during the year, and divided by the number of school days. A.D.A. is used in determining the cost of the foundation program for a specific grade level. The formula uses a three year average.

Weighted factor is an adjustment made in state aid, a half day kindergarten child in average daily attendance counts as one-half pupil and a pupil in grades 7-12 in average daily attendance counts as one and one quarter pupils.

Explaining state aid as it applies to Greece Central refer to the State Aid Work Sheet in the Appendix. The

1. In interview with Mr. Etkin, Business Manager, Greece Central School District #1.
explanation will follow the work sheet and be entitled entry number 1, 2, 3, etc.

Under entry number 1 entitled Average Daily Attendance we are determining the average daily attendance considering the weighted A.D.A. for Kindergarten (half-day) grades 1-6 and grades 7-12.


<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>540.19</td>
<td>730.22</td>
<td>813.41</td>
</tr>
</tbody>
</table>

The total for the three years is 2073.83 (see column 4 State Aid Work Sheet). The average, column five is 691.27. The district will elect the figure in column three or five which ever is larger to compute weighted A.D.A. This is a means of providing more state aid. A growing district will elect the figure in column three, while a district decreasing in size will elect the average figure in column five.

**EXAMPLE**

<table>
<thead>
<tr>
<th>813.41</th>
<th>A.D.A. 1958-1959</th>
</tr>
</thead>
<tbody>
<tr>
<td>.50</td>
<td>Weighted Factor</td>
</tr>
<tr>
<td>406.7050</td>
<td>Weighted A.D.A.</td>
</tr>
</tbody>
</table>

The above example shows how weighted A.D.A. is computed, column six multiplied by column three. The figures obtained from Mr. Samuel Etkin, Business Manager, Greece Central School District #1.
formula proceeds to compute weighted A.D.A. for grades 1-6 and 7-12. (see Appendix).

The total weighted A.D.A. for Greece was 4942.66 in 1958-1959 (column 7).

Entry number two is Pupil Adjustment of Weighted A.D.A. New York State allows added extra weighted A.D.A. for all school districts. The amount is determined by number of pupils and the grade levels within the district.

Greece Central School District #1 operates under section B in Entry Two. Districts with less than a full high school and more than 400 weighted pupils are credited with 50 pupils plus 10 percent of the number of pupils in excess of 400.

Col: 1, 4,942.66 (weighted ADA)

\[
\frac{-400.00}{4,542.66}
\]

Col: 3, 454.2660

Col: 4, 300

Col: 5, (adjusted W.A.D.A. Col. 1 plus 4) 5,242.66

Greece had in 1958 and 1959 a K-10 program and therefore it is not considered a full high school. Greece and school districts similar to this at this time were penalized because state aid is paid the year following the submission of the state report. Therefore in adding a grade a year, as Greece has done to build a high school program, we have had to support three hundred and forty students, without state aid.

Entry Three entitled Equalization Base is determined by the adjusted W.A.D.A. multiplied by $330. This foundation aid is apportioned on an equalization basis, less per pupil to wealthier districts more per pupil to poorer districts. It is done in this manner. The districts educational load is computed by multiplying the number of weighted elementary pupils by $330.00.

**EXAMPLE**

\[
\begin{align*}
5242.66 & \quad \text{W. A. D. A.} \\
\times & \quad 4320.00 \\
\frac{1,730,077.80}{\text{Entry 3}}
\end{align*}
\]

From Entry Three we deduct the local districts share of the load (Entry 4) $6.80 for each $1,000 of full valuation.

**EXAMPLE**

\[
\begin{align*}
\$125,522,919.00 & \quad \text{Actual Valuation} \\
\times & \quad 0.0068 \\
\frac{\$853,555.84}{\text{Local Contribution}}
\end{align*}
\]
Entry number four, Local Contribution, is the minimum amount of money which the school district must contribute to its educational program to qualify for state aid. Most school districts will spend more money than this but any amount spent beyond $330.00 is paid entirely by the local district. The gross per pupil cost for the period 1958-1959 was $604.00. The tax payer paid $48.02 per $1,000 on assessed valuation of property to support the educational program.

Entry 5 Equalization quota is arrived at by deducting the local contribution from the qualification base.

**EXAMPLE**

\[
\begin{array}{ccc}
\$1,730,077.80 & \text{Entry 3} \\
- \$853,555.84 & \text{Entry 4} \\
\hline
\$ \text{876,521.96} & \text{Entry 5}
\end{array}
\]

The writer is concerned basically with state aid determined by the equalization formula as it applies to the Greece Central School District #1. This is concerned with the basic operation of the day school program. This is explained in entries 1-6 in the State Aid Formula. As a result the writer has not explained entries 6-11. The entries omitted include the Flat Grant, Emergency Aid, Extended School Services, Handicapped Aid, Other State Aid (Transportation etc.), Expenditure Check and Budget Check.

The figure for the above dilations are not shown on the form but are included in the total State Aid due the district (Entry 12).
Entry 12 is entitled State Aid Due the District. To arrive at the total state aid due the district the following example is used.

**EXAMPLE**

<table>
<thead>
<tr>
<th>Entry 12:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A. $876,521.96</td>
<td>(Equalization Quota)</td>
</tr>
<tr>
<td>B. 70,121.75</td>
<td>(12 A x .08)</td>
</tr>
<tr>
<td>C.</td>
<td>(Adjustment not applicable)</td>
</tr>
<tr>
<td>D. 946,643.71</td>
<td>(A plus B, minus C)</td>
</tr>
<tr>
<td>E. 24,926.94</td>
<td>(Extended services and Handicapped Aid)</td>
</tr>
<tr>
<td>F. 110,661.65</td>
<td>(Transportation Quota)</td>
</tr>
<tr>
<td>G. 3,326.56</td>
<td>(Building Quota)</td>
</tr>
<tr>
<td><strong>TOTAL STATE AID</strong></td>
<td>$1,085,358.86</td>
</tr>
</tbody>
</table>

The evolution of the state aid program has resulted in the formula described above. The formula has drawbacks (will be discussed in evaluation) but it serves the overall purpose of state aid. It provides children with equal educational opportunities, irrespective of the wealth of the communities. It encourages local initiative, thereby inducing the locality to raise money for educational purposes resulting in a reasonably high standard of educational service.
CHAPTER IV
EVALUATION

The principles and methods of public school finance as they pertain to Greece, have been examined in the preceding chapters. The principles are sound democratic principles based on the assumption that equal educational opportunities are necessary to a free democratic society. The principles are accepted by our society as a sound basis for financing public schools. The evaluation deals primarily with the application of the theory.

As evidenced by Chapter III the New York State method of allocating aid for education to local communities is determined by two factors, namely the number of pupils in average daily attendance and the wealth of the specific local community.

After examining the New York method of allocating state aid to local communities there seem to be three outstanding criticisms of the plan.

The first criticism is that the required minimum expenditure per student does not provide for an adequate educational program. Paul Mort and Walter Reussner, noted experts in public school finance state that,

"conditions are not likely to be wholesome in any school district that does not have available for annual expenditure per pupil in average daily attendance $230.00 in addition to what is required for capital outlay, debt service and transportation." 1.

The minimum average expenditure per pupil in average daily attendance according to the New York State formula for 1951 was $330.00 per pupil. The cost of living since 1941 has risen considerably yet the minimum average expenditure per student in average daily attendance remains at $330.00.

The second criticism is the average daily attendance method. The basis for state aid according to the formula is average daily attendance. The formula makes no provision for the number of teachers employed. It seems that some provision should be made to induce local communities to employ an adequate number of teachers. This would result in a higher level of education for the community.

The third and final criticism of the formula is that perhaps too much emphasis is placed on the number of students in average daily attendance. This tends to induce school administrators to overemphasize attendance and often times the overemphasis results in the closing of many New York State schools during minor epidemics such as "flu". Administrators close the schools because they fear that a deviation from the normal absence would result in a lower average daily attendance figure for the district, consequently, a decrease in the amount of state aid. Legally, closing the schools keeps the average daily attendance up, hence, administrators are likely to take action to close the
schools for any slight epidemic that would result in a slight decrease in attendance.

The criticisms are minor but are important. It is indeed easy to criticize, and difficult to substitute a plan for the criticism. Elwood P. Cubberly, noted expert in the field of public school finance, contributes a plan. The best single plan according to Mr. Cubberly is the teacher employed basis of apportionment. Under this method a definite grant is made for every teacher and part time teacher employed. The plan has disadvantages in that it gives no incentive nor places any premium on regularity of attendance. However, the advantages seem to outweigh the disadvantages considerably. The teacher employed basis places a premium on employing a sufficient number of teachers.

A combination of the different methods, according to Mr. Cubberly, would result in a state aid plan that would put a premium on teachers employed, adequate teachers salaries, adequate preparation, good attendance and long term and extra educational opportunities. This would indeed be an ideal state aid formula.

The New York Legislature has been discussing the vexing problem of educational finance. The major field of study has been the state's basic formula for apportioning aid to local school districts. This is the formula described in the previous pages. Many educators feel that the tra-
ditional formula has been outdated.

James E. Allen, Jr. Commissioner of Education, has said, "the basic state aid formula is in need of revision". Allen's chief criticism of the formula is that it uses only the property tax for revenue for educational purposes.

Allen said,

"the formula had been adapted at a time when property was the sole measure of community wealth but now other economic factors and educational needs should be considered."

The burden of the cost of financing education needs serious investigation, the property tax has been exhausted and there is need of a new source of income for schools.

The study of other sources of revenue should involve all levels of government, local, state and federal in an honest attempt to solve the problem of financing education, and above all relieve the local community of the heavy tax burden which becomes heavier by the year with little or no relief in sight.
CHAPTER V

CONCLUSION

The preceding chapters have been an attempt to explain in considerable detail the method and principles of educational finance in the State of New York. To more adequately accomplish the objectives the Town of Greece was used as an illustrative study of the methods, and the application of the principles, pertaining to financing public schools in the State of New York.

The study is especially important to public school teachers. A teacher should understand the method of financing public schools and should make an attempt to evaluate the method and the principles. Active teacher interest in the methods of financing schools would result in a teacher evaluation of the methods of school finance. Educators then would more adequately be prepared to see the drawbacks of our present method of financing schools and utilize their community influence in obtaining a better system of financing education in the State of New York.

The study is by no means complete. The subjects of capital outlay and school budgeting have been completely omitted in the thesis because they would involve a thesis in themselves.

The area of local revenue could stand further study. The writer has barely scratched the surface of local revenue mainly because the information is difficult to obtain.
A detailed study of local revenue sources would involve many interviews with tax experts and with administrators.

The study has indeed been interesting, informative and is by no means complete. It could stand further investigation by some ambitious student who is interested and is willing to endure the pains of endless interviews with the men who know.
APPENDIX A

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BIBLIOGRAPHY

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MISCELLANEOUS

APPENDIX E

The following graphs show expenditures and receipts for Greece Central School District # 1, for the year 1958-1959.
EXPENDITURES

INSTRUCTIONAL SERVICES: 52.2%
PLANT OPERATION: 6.8%
PLANT MAINTENANCE: 1.3%
AUXILIARY SERVICES: 9.5%
FIXED CHARGES: 6.8%
DEBT SERVICES: 19.0%
GENERAL CONTROL: 1.9%
CAPITAL OUTLAY: 2.5%
RECEIPTS

- Tax on Property: 66.8%
- Cafeterias: 3.9%
- Beginning Balance: 42.6%
- Miscellaneous: 24.5%
- Public Money (State Aid): 6.7%
APPENDIX C

State Aid Worksheet

CENTRAL SCHOOL DISTRICTS
(Employing 8 or more teachers)
## State Aid Worksheet

### Central School Districts

**Employing 8 or more teachers**

- **Name of district:** Greece
- **Dist. No.:** 1
- **Towns of:** Greece
- **Supervisory Dist. No.:** 2
- **County of:** Monroe

### Instructions

Instructions for completing this worksheet are contained in the State Aid Manual. This worksheet must be completed in pen or by typewriter. Where a box is divided by a broken line, put your figures below the broken line.

Districts under district superintendents file one copy. All other districts file two copies. All worksheets must be filed with the Division of School Financial Aid by August 1, 1959.

### Entry 1. Average Daily Attendance - A.D.A.

(For 1958-59 record A.D.A. computed for 4 or 5 attendance periods from Form SA-129. Record A.D.A. for 1956-57 and 1957-58 from 1957-58 State aid worksheet.)

<table>
<thead>
<tr>
<th></th>
<th>1956-57 (1)</th>
<th>1957-58 (2)</th>
<th>1958-59 (3)</th>
<th>TOTAL (4)</th>
<th>3 - YEAR AVERAGE (5)</th>
<th>WEIGHT FACTOR (6)</th>
<th>WEIGHTED A.D.A. (7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Half-Day Kindergarten</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2173.87</td>
<td>0.90</td>
<td>406.70</td>
</tr>
<tr>
<td>Full-Day Kindergarten</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>691.27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grades 1-6</td>
<td>2285.77</td>
<td>2589.65</td>
<td>2875.99</td>
<td>7759.39</td>
<td>1.00</td>
<td></td>
<td>2875.99</td>
</tr>
<tr>
<td>Grades 7-12</td>
<td>534.90</td>
<td>712.48</td>
<td>1328.06</td>
<td>2755.18</td>
<td>1.25</td>
<td></td>
<td>1660.46</td>
</tr>
<tr>
<td>Total</td>
<td>6824.66</td>
<td>3302.14</td>
<td>4113.93</td>
<td>14240.73</td>
<td>XXXXXXX</td>
<td>1.00</td>
<td>7942.76</td>
</tr>
</tbody>
</table>

### Entry 2. Pupil Adjustment of W.A.D.A.

(Complete block a on this page or b or c on page 2 depending on program maintained by the district.)

<table>
<thead>
<tr>
<th>District Program</th>
<th>IF District Has--------</th>
<th>W.A.D.A. (1)</th>
<th>Basic Adjustment (2)</th>
<th>10% X (W.A.D.A. - MINUS 200) (3)</th>
<th>COL. 2 + COL. 3 (NOT TO EXCEED 200) (4)</th>
<th>Adjusted W.A.D.A. (COL. 1 + COL. 4) (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Elementary program only</td>
<td>W.A.D.A. Less than 800</td>
<td></td>
<td>25</td>
<td>Xxxxxxxxxxxxxxxx</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>W.A.D.A. Greater than 800</td>
<td></td>
<td>25</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
## Entry 2. PUPIL ADJUSTMENT OF WADA (Cont'd)

<table>
<thead>
<tr>
<th>DISTRICT PROGRAM</th>
<th>IF DISTRICT HAS WADA</th>
<th>WADA (1)</th>
<th>BASIC ADJUSTMENT (2)</th>
<th>10% X (WADA MINUS 400) (3)</th>
<th>COL.2 + COL.3 (NOT TO EXCEED 300) (4)</th>
<th>ADJUSTED WADA (COL.1 + COL.4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. Elementary</td>
<td>W.A.D.A. Less than 400</td>
<td>50</td>
<td>xxxxxxxxxxxxxxxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Including</td>
<td>W.A.D.A. Greater than 400</td>
<td>50</td>
<td>454.26</td>
<td>300</td>
<td>5242.66</td>
<td></td>
</tr>
<tr>
<td>junior high</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>school</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISTRICT PROGRAM</th>
<th>IF DISTRICT HAS WADA</th>
<th>WADA (1)</th>
<th>ADJUSTMENT (WADA MINUS BASE) X PERCENT (2)</th>
<th>ADJUSTMENT RESULT (3)</th>
<th>BASIC ADJUSTMENT (4)</th>
<th>ADJUSTED WADA (COLS. 1 + COL.4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>c. Grades K-12</td>
<td>W.A.D.A. Less than 600</td>
<td></td>
<td>xxxxxxxxxxxxxxxxxxxxxxxxxxxx</td>
<td>xxxxxx</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>Including</td>
<td>W.A.D.A. 600 - 2850</td>
<td></td>
<td>(-600) X .10 = 75</td>
<td>75</td>
<td></td>
<td></td>
</tr>
<tr>
<td>registered 4-or-6-year high school</td>
<td>W.A.D.A. 2851 - 5000</td>
<td></td>
<td>(-2850) X .08 = 300</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>W.A.D.A. 5001 - 7000</td>
<td></td>
<td>(-5000) X .06 = 472</td>
<td>472</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>W.A.D.A. 7001 or more</td>
<td></td>
<td>(-7000) X .04 = 592</td>
<td>592</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Entry 3. EQUALIZATION BASE

**ADJUSTED W.A.D.A.**

(entry 2, col. 5) = 5242.66 

\[ X \$330 = \$1730.07 \]

## Entry 4. LOCAL CONTRIBUTION (Total actual valuation from Financial Report, page 11)

Actual valuation = 145,522.919.00 

\[ \text{Local contribution} = \$53,655.84 \]

## Entry 5. EQUALIZATION QUOTA

Subtract entry 4 from entry 3. 

\[ \text{Equalization quota} = \$876,511.96 \]

## Entry 6. FLAT GRANT AID

Adjusted W.A.D.A. (entry 2, col. 5) X \$129 = 676,303.014

## Entry 7. SAVE HARMLESS AID

a. Equalization quota (not including transportation one mill), or flat grant aid or expenditure check aid plus emergency aid (\$13) received based on School year 1954-55 

\[ X 1.10 = \]

b. If A.D.A. for 1958-59 is less than A.D.A. for 1954-55 or the full valuation for 1958-59 exceeds that for 1955-56 by more than 10%, entry 7 must be adjusted as follows:
1. Entry 7 above ........................................ (b1)
2. A.D.A. (1958-59) \* X (entry 7) = (-) ............... (b2)
   A.D.A. (1954-55)
3. Reduction due to A.D.A. loss \( (b1) \) minus \( (b2) \) ........ (b3)
4. Entry 7 above ........................................ (b4)
5. F.V. (1955-56) \* X (entry 7) = (-) ............... (b5)
   F.V. (1958-59)
6. Reduction due to F.V. increase \( (b4) \) minus \( (b5) \) ........ (b6)
7. Total adjustment of entry 7 \( (b3) \) plus \( (c6) \) ........ (-) ................ (b7) 
8. Adjusted save harmless \( (b7) \) minus \( (b7) \) ........ (-)................ (b7 adj.)

**Entry 8.**

**EXTENDED SCHOOL SERVICES AND HANDICAPPED AID**

a. Night high and part-time continuation schools:
   Total pupil periods ........................ X $0.14 = ................ (a)

b. Summer school: 1 year (1958) A.D.A. ........................ X $13 ............... (b)

c. Adult education:
   Approved class periods ................................ X $2.50 = ............... (c1)
   \( \text{(Amount receivable under Section 3602)} \) ........................................ (c)
   \( \text{Equalization Base} \) ................................. ........................................ (c)

d. Handicapped aid \( \text{(Copy from Form SA-107)} \) .................... ............... (d)

Total \( \text{(Add a, b, c and d)} \) .......... ........................................ (8)

**Entry 9.**

**OTHER STATE AID PLUS 6.8 MILLS ON ACTUAL VALUATION**

a. Transportation quota \( \text{(from Transportation Application)} \) ......................... (a)

b. Regular building quota \( \text{(from Form SA-102)} \) ........................ ............... (b)

c. Current building quota \( \text{(paid in June 1959 for 1958-59)} \) ......................... (c)

d. Entry 8 above ........................................ (d)

e. Entry 4 above ........................................ (e)

Total \( \text{(Add a, b, c, d and e)} \) ........................................ (9)

**Entry 10.**

**EXPENDITURE CHECK**

a. Total expenditures -- from Financial Report ........................................ (a)

b. Total deductions -- from Schedule One, page 4 ............................... (b)

\( \text{(Subtract b from a)} \) ........................................ (10)
Entry 11. **BUDGET CHECK**

a. Total budget expenditures -- from 1959-60 Budget: $ ___________ (a)

b. Total deductions -- from Schedule One, page 4: ___________ (b)

Excess expenses, 1959-60 Budget (Subtract b from a): ___________ (c)

---

Entry 12. **STATE AID DUE THE DISTRICT**

a. Entry 5, 6, or 7 whichever is the highest, or entry 10 if it is less than the highest of entry 5, 6 or 7, unless application has been made to use the Budget Check, in which case use entry 11 if less than the highest of entry 5, 6 or 7: ___________ (a)

(b) Eight percent increase for 1958-59:

Multiply: entry 12b: ___________ (b)

c. Adjustment, if any, due to the use of item 11 for aid paid during 1958-59, to be deducted from aid to be paid during 1959-60 indicated by entry 12a above: ___________ (c)

d. Adjusted equalization aid (a plus b minus c): ___________ (d)

e. Entry 8 on this claim: ___________ (e)

f. Transportation quota from entry 9a: ___________ (f)

g. Regular building quota from entry 9b: ___________ (g)

NET TOTAL STATE AID (Add d. e. f and g): ___________ (12)

---

SCHEDULE ONE

EXPENDITURE AND BUDGET DEDUCTIONS

<table>
<thead>
<tr>
<th>DEDUCTIBLE ITEM</th>
<th>1958-59 EXPENDITURE AMOUNT</th>
<th>1959-60 BUDGET AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry 0, this claim</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Handicapped transportation aid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>