A SURVEY OF SCHOOL DISTRICT FINANCES IN ARIZONA

A THESIS

Submitted to

the Department of Education

in the Graduate College

University of Arizona

In Partial Fulfillment

of the Requirements for the Degree

Master of Arts

by

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1954

Approved: Ennis D. Larson
Director of Thesis

July 31, 1954
Date

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CHAPTER I

INTRODUCTION

The purpose of this study is to evaluate the financial structure of the public school system with a view of evolving means of using present funds more efficiently, raising standards of education in many schools and exploring the possibilities of equalizing educational costs on the county level without the necessity of a constitutional amendment.

In Arizona many school districts are facing an acute and critical situation to maintain adequate schools and programs because of tremendous pupil population growth, inadequate tax basis, and the present method of financing public schools.

This study will not include the need for school buildings, which in itself is worthy of a separate study, but will be confined to operating costs.

Need for the Study in Arizona

It has long been recognized that there are many inequities in the educational structure of Arizona. Under the present method of public school financing by flat grant aid from the State and county, too much burden is thrown on the local tax basis to support an adequate program. A tour of the schools of the State reveals great variation in the quality of the educational program offered, as well as in costs of the program. This condition

seems to have persisted despite the apparent acceptance of the concept that every child should be insured a basic minimum educational opportunity if the state and nation are to prosper. Cursory examination of the schools in Arizona reveals this basic minimum is not now assured; however, a more detailed study was necessary to explore the extent of this inequity in educational opportunity.

Examination of per capita costs[1] showed great variance among counties and schools within a county, indicating the need for detailed study of each school district and county in Arizona to determine reasons as to why and to what extent this situation exists and the factors that cause it. The audit reports on school accounts showed that best use of school monies was not always the case.

Political and Economic Situation in Arizona

Arizona has an area of 72,931,848 acres, of which approximately 27 per cent or 20,600,000 acres is Indian reservation land held in trusteeship of the Federal Government; another 42 per cent, or 29,673,855 acres of Arizona's area is made up of Federal forest lands, Federal parks and other Federal agencies, making a total of 50,273,855 acres or 69 per cent of the State's

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[1]Arizona, State Department of Public Instruction, Annual Report of the State Superintendent of Public Instruction for the Fiscal year 1952-53, Arizona State Department of Public Instruction, Phoenix, 1953, pp. 17-77.

land area that is owned by the Federal Government. In addition, the State owns 9,021,000 acres, or 11 per cent, which brings to 80 per cent the total land area in Arizona that is non-taxable[2] for government and school financing purposes. This means that approximately only 20 per cent of the area of Arizona is available for tax purposes, with the exception of certain utilities crossing Government lands, and negligible lease-hold improvements.

These facts present a very limiting picture of ability to finance Arizona's public schools adequately. Industry and wealth are concentrated in a few areas in Arizona. The population of Arizona is small and far-flung, creating isolated and small communities great distances apart and necessitating many one- and two-room schools.

This point is further proven by the fact that we had 119 one- and two-room organized elementary school districts out of a total of 244 organized elementary districts operating in Arizona during the 1952-53 school year. Topography and the development of Arizona's resources have made necessary a large number of small schools throughout the State. In many instances personal and selfish motives have resisted moves for consolidation or annexation to adjoining districts. This is understandable because the life of a small community is usually centered around

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[2] National Education Association, The Fiscal Impact of Federal Real Estate in Eleven Western States, National Education Association, October, 1950, pp. 1-10.

its school.

A realistic picture is produced through research from the Arizona Tax Commission reports[3] of the past forty-two years on assessed valuations of real property:

Arizona Property Valuations

Year		
1910	Total State Assessed Valuation	$ 86,126,226.00
1920	Total State Assessed Valuation	884,455,682.00
1930	Total State Assessed Valuation	714,945,809.00
1940	Total State Assessed Valuation	393,279,571.00
1950	Total State Assessed Valuation	775,419,706.00
1952	Total State Assessed Valuation	878,772,573.00

The importance of the above table of assessed valuations lies in pointing out that in 1952 Arizona was just getting back to the tax base she had in 1920. In 1952 this tax base had to support a pupil population of 188,133 compared with 69,384 in 1920.[4] The cost of education in the elementary and high schools in 1952 was $51,219,219.98 compared with the 1920 cost of $5,623,755.74.

The tremendous growth in pupil populations since 1945 or since World War II is of great concern in Arizona's school finance problem. In the school year 1945-1946 Arizona had an increase in pupil population of 6.7 per cent or 8,200 children

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[3]Arizona, State Tax Commission, Biennial Reports and Records, 1920, 1930, 1940, 1950, 1952 (1910 Valuation incl. in 1940 Vol.), Arizona State Tax Commission, Phoenix.

[4]Arizona, State Department of Public Instruction, Biennial Report, 1919-1921, Arizona State Department of Public Instruction, 1921, pp. 6, 7.

over the previous year. In 1946-1947 and 1947-1948 this increase remained consistent at the same percentage of pupil increase. In 1948-1949 and 1949-1950 this increase dropped to 3.1 per cent or 5,000 children each year. Then in the school years 1950-1951, through 1951-1952, Arizona came back to 6.4 per cent of the aggregate total of the previous year, or 10,400 additional children. The true picture of this growth and what Arizona may anticipate is shown in the 1952-1953 school year growth, which increased 9.6 per cent or 16,400 additional children over the previous school year.[5] Arizona can expect to maintain this percentage in pupil growth through 1960[6] because of live births that will attain the age of six in each succeeding year during this period. Each year's pupil growth will be increased further by the migration and population increase from other states and our operating costs of education will therefore continue to grow each year, showing a definite necessity for additional sources of revenue to finance our public schools, or an equalization formula developed to meet this need.

In 1952-1953 Arizona met the cost of education in its

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[5]Arizona, State Department of Public Instruction, ADA, D-8A Annual Reports, 1945 to 1953, Arizona State Dept. of Public Instruction, Phoenix. (Submitted to State Dept. by County School Offices.)

[6]Arizona, State Department of Public Instruction, Survey for the U. S. Office of Education, School Survey to 1960. (Unpublished.)

public schools from four sources:[7]

Federal aid of $4,970,712.12, or 9.7 per cent of the total

State aid of $14,315,495.51, or 27.9 per cent of the total

County aid of $5,255,603.30, or 10.3 per cent of the total

Local tax effort in the amount of $26,677,409.05, or 52.1 per cent of the total

In order to show how Arizona has met the increased costs of State government, of which aid to schools is approximately 30 per cent of its costs and expenditures, Table I on the following page gives revenue and source.

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[7] Arizona, State Department of Public Instruction, Annual Report of the State Superintendent of Public Instruction for the Fiscal Year 1952-1953, Arizona State Department of Public Instruction, Phoenix, 1953, pp. 8, 84, 35.

TABLE I

STATE OF ARIZONA Tax collections for the fiscal year 1952-53 - source and amount returned to the counties and cities: [8]

Gross Receipt of the Corporation Commission for corporate organization & filing fees, Insurance Companies Tax, Public Utilities Tax			$ 1,727,347	
Alcohol Beverage Tax **			2,519,392	
Cigarette & Tobacco Tax **			2,240,405	
General Income Tax			9,094,338	
General Property Tax			8,416,221	
Private Car Companies & Com'l. Aircraft			248,566	
Gasoline Tax **			15,083,515	- (Counties got $4,425,054 out of which cities got $1,475,018)
Motor Vehicle Registration			6,658,799	
Carrier's Tax			1,080,254	
Sales Tax (Gross Income) **			24,379,367	(Cities got 10% $2,437,936)
as follows:	(From Retail & Restaurants)		18,175,173	
Manufacturing	(¼ of 1%)	$ 4,765.40		(Social Security 15% $3,656,905
Transportation	(1%)	13,142.06		
Timbering	(1%)	238,583.91		
Mining	(1%)	1,931,758.55		(Administration 4% $975,174
Utilities	(1%)	726,066.77		
Communications	(1%)	172,501.14		
Railroads	(1%)	27,573.97		(Counties got 60% of 71% $10,385,610
Private Car	(1%)	631.60		
Publishing	(1%)	144,280.83		
Job Printing	(1%)	90,989.77		
Restaurants	(1%)	966,568.72		(State Gen. Fund $6,923,610
Amusements	(2%)	311,690.53		
Rentals	(2%)	786,156.14		
Whlse. Meat Pkg.	(¼ of 1%)	78,763.33		
Contracting 1%	(1%)	1,566,235.57		
Feed Wholesale	(¼ of 1%)	60,033.95		
Retail	(2%)	17,209,144.38		
Estate Tax			145,555	
Express Companies Tax (Included with Private Car Cos., Etc.)				
		Total	$71,593,569	$17,348,600 Returned to cities & counties

** Items with asterisk collected at the retail sales level, and the money accounted for to the state by Merchants and Dealers. -- Total approximately 38 million out of 71 million dollars . . . . . .

[8] Arizona, State Tax Commission Records - 1952-53, Arizona State Tax Commission (Unpublished)

Scope and Limitation of the Study

The scope of this study will cover all districts within the State of Arizona with respect to each district's and county's ability to adequately finance itself.

A thorough study from all available data and personal audit within county offices will be undertaken here with the limitation in mind of inadequate and incomplete reports and with the thought in mind that information is not always available to obtain a clear and complete picture of the situation.

Financial reports submitted to the State Department of Public Instruction were found to be lacking in certain information through omission of data necessary to this study. A personal research and audit in each county and many school districts was necessary to obtain the information shown by the tables in Chapter III.

Gross Inequities in Assessing Practices

Nobody knows the real value of property per pupil in the State, counties, or school districts, because there are wide variations in the ratios of assessed valuations to real values of property in the State. In the Report on Arizona State Taxes prepared for the Special Legislative Committee on State Operations,[9]

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[9]Arizona, State Tax Commission, Report on Arizona State Taxes Prepared for the Special Legislative Committee on State Operations, October, 1951, State Tax Commission, pp. 58-60

average real estate assessments are shown in different ratios to true values for the counties, and there are wide variations within the counties. There are presented in Table 45 of that report, data from the 1951 assessed and sales values of 100 parcels of real estate in each county. A part of that table is reproduced in Table II, which follows:

TABLE II

RATIOS OF ASSESSED TO FULL VALUE OF REAL ESTATE, 1951

	Ratio of Assessed Value to Sale Price for a Single Parcel (per cent)		Average Ratio of Assessed Value to Sale Price of 100 Parcels in each County
County	Highest	Lowest	
Mohave	341	4	29
Yavapai	92	2	27
Greenlee	183	4	26
Maricopa	84	1	24
Apache	127	1	23
Cochise	26	.5	23
Navajo	123	1	22
Pinal	92	1	22
Santa Cruz	93	1	22
Yuma	94	3	21
Graham	57	5	20
Pima	93	1	19
Coconino	68	3	16
Gila	56	1	14

Average assessed valuation by counties ranges from 14 per cent to 29 per cent of sales value in the fourteen counties of the State. The greatest inequalities in assessed valuation, however, are among the districts in the several counties. For example, in only 100 cases of sales of property in Mohave County the ratio of assessed valuation to the price at which property

was sold ranged from 4 to 341 per cent, and in Yavapai County from 2 to 92 per cent.

It is evident that there has been a serious breakdown of assessment practices when many parcels of property are assessed at 1 per cent of true value and others are assessed at triple their true value.

CHAPTER II

PROCEDURE

Study of Present School Finance Laws

Present school finance laws found in the Arizona Code Annotated, 1939,[10] show a patchwork situation where laws enacted many years ago have been amended to meet present-day school operation without too much thought to their continuity or sufficient study of their implications and effect on situations other than the ones for which the laws were amended.

Through detailed audit[11] of certain known revenues at the county level a definite laxness and permissiveness were found to be allowed county school superintendents in apportioning these various funds.

Section 66-901, Arizona Code of 1939, concerns the Motor Vehicle License Tax which gives permission to the county superintendent to use such revenue with special emphasis on one- and two-room school districts. Audit has shown that many one- and two-room school districts are not in need of additional moneys over and above that to which they are entitled, because they have sufficient tax base to support themselves and still maintain a low tax rate.

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[10] Arizona, State Department of Public Instruction, School Laws of Arizona, Annotated 1939, State Department of Public Instruction

[11] Arizona, State Department of Public Instruction, State School Audit, 1954. (Unpublished)

Many counties have used returns from Forest Fees and Taylor Grazing Act moneys as a form of equalization from the county level and in some instances, definite preferential treatment has been given to certain communities because of personal, political, or other reasons.

Audit showed that under the permissiveness of Section 54-431, after eight months of school, surplus funds could be used for the purchase of equipment, repair, operation and maintenance of school facilities, etc., and our taxpayers have not always seen a realistic budget. Major abuses noted in this audit in the fourteen counties were intercategory transfers within the budget of $802,113.47. In this total, and transferred from Fund I, Administration and Instruction, or from Fund II, Operation of Schools, to Fund III, Capital Outlay, was an amount of $347,236.68.

Under present budget law 54-603 it was found that actual expenditures were $1,136,024.89 less than the adopted budgets. When the intercategory transfers which were not budgeted for in the adopted budgets are added to this figure, the total amount of inflation within the fourteen counties of Arizona in 1952 comes to $1,938,138.36.

Violations of the intent of Section 54-605, county aid in the amount of $20.00 per pupil in average daily attendance, were found in all counties. Seven counties did not give the school districts $20.00 per pupil. This amounted to a deficit

in county obligation of $40,917.21 under this section, thereby throwing on the local tax base this additional burden which should have been borne by the county. It is noted that one county gave $6.67 per pupil and each school district had to raise $13.33 per pupil more than would have been necessary had the county fulfilled its obligation.

Section 54-610, Lapsing of school districts, is permissive legislation stating that a county superintendent may suspend, and the board of supervisors may lapse a district which does not operate a school within its district boundaries. There are many small districts in Arizona which have abandoned their school buildings and are now transporting all children to another adjacent, organized school district. They still keep their organized school status, elect a board of trustees, and levy taxes to pay tuition. Because of this subterfuge, it is noted that they maintain a lower tax rate than if they were annexed to or consolidated with an adjoining district. Without mandatory wording in this law, county superintendents and boards of supervisors in many instances do not suspend or lapse such districts because of pressure against such action.

In Section 54-604, Special County School Reserve Fund, it does not seem right that organized school districts should be required to subsidize one- and two-room organized school districts which have sufficient tax base to operate their own schools and the operation of accommodation schools in territories outside of organized school district boundaries, thus being

penalized by not receiving revenues which are rightly theirs. Later in this study a table will be included to show the fallacy of having a special county school reserve fund for this purpose.

Section 54-608, whereby a county superintendent apportions school funds on the basis of average daily attendance shown by the highest six months, seems to be outmoded. Instead of having large increased enrollments in our agricultural areas for two or three months during the school year, when apportionment on the highest six months helps considerably, Arizonans now experience large pupil growths which are permanent, in many school districts. Therefore, other means of assistance in adequately apportioning county school funds should be in use.

The school laws of the State of Arizona, particularly those that affect school financing and budget procedures, are entirely without control or supervision. Today the public schools of Arizona constitute one of the largest and most costly businesses of any department of State government. A cursory audit of all county school offices and spot checks in individual school districts have shown a great need for central supervision and assistance in complying with the intent of our school code.

1952-1953 Data on School Expenditures

To approach this study it was necessary to obtain actual financial data on school expenditures for the school year 1952-1953, which is the last year for which complete information is now

obtainable. For the tables presented in Chapter III, it was necessary to have an accurate base from which to develop certain theories and thinking concerning the problem. This information was gathered from the Annual Report of the State Department of Public Instruction for the year 1952-1953 and verification of such figures within each county office of the State of Arizona. Many discrepancies were noted between the schools' annual financial reports transferred to the State Department of Public Instruction's Annual Report, and verification from the county offices. These differences were adjusted to the actual, as found.

Accounting procedures. A survey of individual elementary school districts and high schools of representative size revealed a wide variety of interests and emphasis on record-keeping for management purposes in school districts. It was commonly found that no records were kept within the school and the telephone system was used; that is, the fiscal officer called the county superintendent of schools to determine any unexpended balance in case he wanted to buy something.

In the medium- to large-sized districts, state-supplied ledger sheets or their own card system, with accounts as they appear on the vouchers, were used. This system usually showed the amount budgeted for each individual account by code number and name, giving a running balance as the individual school expended against this budgeted figure. In the very efficient districts, Administrators have

installed professional hand or machine systems. This type of system usually contains detailed cost-finding features and definite controls.

No semblance of uniformity in accounting procedures was found throughout the State of Arizona. This is primarily due to having no centralized supervision, uniform systems, or forms distributed from a central source.

Per capita costs. In approaching this study of school district finances in Arizona it was necessary to develop per capita cost figures needed for adequate operation of school programs. On the theory that the per capita costs differ as to size of enrollments and geographical location, Tables III and IV were developed.

These tables indicate the procedure employed to obtain the group classification into which the districts of the state were divided and the manner of computing the average per capita costs. This was done by a preliminary screening from which the groups on this table were derived. The average per capita cost of each group was obtained by dividing the total expenditures by the total average daily attendance.

Accommodation schools were assigned per capita costs according to the group into which their average daily attendance placed them. One- and two-room districts were arbitrarily apportioned $4,500.00 per classroom unit.

From preliminary screenings, four groups from the elementary

school system and four groups from the high school system were used. The grouping was based on average daily attendance because of the ease with which schools that fell in a certain average daily attendance size could be compared as to the average and the actual per capita costs. This base is used in other tables of this study for other calculations.

GUIDE - TABLES III AND IV

Groups are here shown by county, with ADA and number of districts in each. Note the large number of small elementary and high schools in the state total. These schools have the higher costs and tend to raise the state per capitas as indicated by the per capitas of 1952-53 of $235.72 for elementary and $412.20 for high schools.

A preliminary study to this table revealed the following per capita cost and size relationships:

	PER CAPITA COST	
ADA	Elementary	High School
100 - 299	$265.87	$473.09
300 - 599	229.91	372.97
600 - 899	218.36	300.96 (1 district)
900 - over	231.75	396.60

[12] Arizona, State Department of Public Instruction Annual Report 1952-53, loc. cit.

TABLE III

ELEMENTARY SCHOOL DISTRICTS DISTRIBUTED BY SIZE TO ARRIVE AT PER CAPITAS OF REPRESENTATIVE GROUPS

	GROUP "A" - 300 and Over			GROUP "B" - 55-299			GROUP "C" - 1-54			ACCOMMODATION SCHOOLS	
COUNTY	ADA	No. of Dists.	1952-53 Expenditures	ADA	No. of Dists.	1952-53 Expenditures	ADA	No. of Dists.	1952-53 Expenditures	ADA	No. of Schools
Apache	715	2	$ 150,559.62	965	6	$ 223,120.40	246	9	$ 89,063.90	-0-	-0-
Cochise	4,442	4	1,014,582.51	727	7	248,981.61	318	13	124,144.42	170	1
Coconino	2,466	2	534,153.94	264	3	72,056.52	82	3	27,358.85	8	1
Gila	3,732	3	813,943.37	208	2	35,214.65	112	5	45,546.45	-0-	-0-
Graham	1,741	3	304,834.78	395	2	116,571.46	55	2	21,730.23	67	1
							Dist. not oper.		26,215.14		
Greenlee	2,734	3	606,444.82	-0-	-0-	-0-	14	2	8,011.37	-0-	-0-
Maricopa	52,354	24	12,350,872.87	2,927	15	838,230.54	287	11	136,282.32	523	11
Mohave	643	1	175,814.52	186	2	54,365.54	172	11	58,278.34	-0-	-0-
Navajo	1,769	2	399,224.06	968	8	203,623.41	239	9	78,795.58	-0-	-0-
Pima	21,282	6	5,252,575.06	518	5	177,449.68	243	11	112,273.41	-0-	-0-
Pinal	7,628	7	1,522,590.09	1,380	7	317,016.37	73	2	33,626.11	121*	2
Santa Cruz	1,049	1	212,027.28	186	1	25,993.82	236	7	75,567.96	-0-	-0-
Yavapai	2,057	2	450,734.62	1,119	9	341,362.82	266	17	123,743.85	5	1
							Dist. not oper.		8,161.95		
Yuma	4,929	4	1,015,692.94	376	3	126,140.95	162	7	53,951.99	16	1
TOTALS	107,541	64	$24,804,050.48	10,219	70	$2,780,127.77	2,505	109	$988,374.78	910*	18
DISTRICTS NOT OPERATING									$ 34,377.09		

PER CAPITA GROUP "A" $ 230.65 GROUP "B" $ 272.05 GROUP "C" $ 394.56 See Explanation

EXPLANATION: Groups "A", "B", "C" were arrived at after tabulating all schools by 1952-53 ADA in increments of 100 and noting the natural group tendency. Per capita for Accommodation Schools taken from group "A", "B" or "C" as they apply on the basis of ADA. One- and two-room schools not grouped, but apportioned $4,500 per room. Per capita equals Expenditures divided by ADA.

* Plus 184 Certificate of Convenience.

TABLE IV

HIGH SCHOOL DISTRICTS DISTRIBUTED BY SIZE TO ARRIVE AT PER CAPITAS FOR REPRESENTATIVE GROUPS

	GROUP "A" - 300 and Over			GROUP "B" - 100-299			GROUP "C" - 0-99		
COUNTY	ADA	No. of Dists.	1952-53 Expenditures	ADA	No. of Dists.	1952-53 Expenditures	ADA	No. of Dists.	1952-53 Expenditures
Apache	-0-	-0-	$ -0-	378	1 (4 schools)	$ 198,363.86	-0-	-0-	$ -0-
Cochise	1,049	2	371,051.81	244	2	151,703.31	259	5	184,880.32
Coconino	505	1	171,829.15	139	1	79,415.81	26	1	18,208.02
Gila	881	2	305,789.65	114	1	51,212.10	26	2	13,710.27
Graham	339	1	111,882.77	242	2	82,272.38	52	1	54,175.03
Greenlee	363	1	89,638.07	314	2	128,704.76	-0-	-0-	-0-
Maricopa	12,845	6	5,272,565.94	1,168	6	558,317.35	68	1	34,616.80
Mohave	-0-	-0-	-0-	259	1	149,838.65	-0-	-0-	-0-
Navajo	377	1	126,185.03	396	2	155,126.80	-0-	-0-	-0-
Pima	5,399	3	1,893,828.88	-0-	-0-	-0-	198	3	173,947.40
Pinal	783	2	385,004.92	819	4	362,417.10	37*	-0-	-0-
Santa Cruz	-0-	-0-	-0-	295	1	119,795.01	72	1	60,063.00
Yavapai	596	1	240,590.53	107	1	43,456.63	291	6	180,210.82
Yuma	1,036	1	382,235.09	168	1	115,938.37	70	1	64,112.73
TOTALS	24,173	21	$9,350,601.84	4,643	25	$2,196,562.13	1,062*	21	$783,924.39
PER CAPITA	GROUP "A"		$ 386.82	GROUP "B"		$ 473.09	GROUP "C"		$ 738.16

EXPLANATION: Groups "A", "B" and "C" were arrived at after tabulating all schools by ADA in increments of 100 and noting the natural group tendency. Per capita equals Expenditures divided by ADA.

* Plus 37 Certificate of Convenience

Unorganized territory. Large areas of Arizona are still unorganized territory, for school purposes. In unorganized territory the county school superintendent operates an accommodation school as one of his duties by authority of statute. The cost of operation of accommodation schools is borne by the county school superintendent's special reserve fund which is taken from the general county school fund before apportioning that fund to organized school districts. This means that organized school districts support schools in unorganized school areas.

On the theory that unorganized school areas are capable of financing their own schools and transportation, Table V was computed. Information in compiling this table was taken from county boards of supervisors' assessed valuations used in setting tax rates within organized school districts against total county assessed valuation figures obtained from each county assessor's office. The difference by counties shows sufficient assessed valuation or tax base to do away with the county school superintendent's special county school reserve fund for this purpose.

GUIDE - TABLES V AND V-A

Table V shows the assessed valuation of every elementary district in each county and gives the total of the valuation of the county that is included in an organized elementary district. The difference between this total and the county assessed valuation is the valuation within the county NOT bearing a school district tax.

Table V-A is a recapitulation of the counties showing the state total of valuation not bearing a school district tax. In addition, this table gives the Reserve Fund expenditures for 1952-1953 that provided educational services for the area represented by this valuation. Note that the untaxed valuation in each county is capable of meeting the Reserve Fund expenditure, since more that half of this fund comes from state per capita AND FEDERAL sources.

Coconino County has no unorganized territory and the Reserve Fund expenditure is not essential.

TABLE V

APACHE COUNTY

DISTRICT	Assessed Valuation
1. St. Johns	$ 326,426
2. Springerville	395,165
3. Eagar	654,621
4. Nutrioso	91,147
5. Navajo Comp. Sta.	300,720
6. Concho	247,831
7. Alpine	81,431
8. Window Rock	371,947
9. Salado	73,479
10. Klagetoh	NR
11. St. Johns	1,364,526
12. Greer	48,414
14. Vernon	128,713
18. Puerco	4,370,962
19. Ganado	430,530
23. McNary	952,172
24. Chinle	137,671
TOTAL	$ 9,975,755
COUNTY VALUATION	$10,289,598
DIFFERENCE	$ 313,843

NR - Not Reported

COCHISE COUNTY

DISTRICT	Assessed Valuation
1. Tombstone	$ 1,889,444
2. Bisbee	9,182,015
9. Benson	4,922,578
12. Elfrida	447,795
13. Willcox	4,656,846
14. Bowie	3,125,513
16. Eldorado	208,567
18. San Simon	2,533,521
21. St. David	2,133,286
22. Pearce	312,139
23. Naco	687,629
24. Pool	93,755
26. Cochise	1,401,242
27. Douglas	7,709,754
34. Portal	131,476
42. Apache	1,675,979
45. Double Adobe	356,808
49. Palominas	1,212,997
53. Ash Creek	222,823
55. McNeal	296,490
64. Pomerene	1,244,479
66. Rucker	165,732
68. Buena	631,580
81. Forrest	767,236
TOTAL	$46,009,684
COUNTY VALUATION	$48,856,492
DIFFERENCE	$ 2,846,808

TABLE V

COCONINO COUNTY

DISTRICT	Assessed Valuation
1. Flagstaff	$16,507,948
2. Williams	8,943,799
4. Grand Canyon	-0-
6. Fredonia	583,597
10. Maine Cons.	-0-
15. Tuba City	-0-
TOTAL	$26,035,344
COUNTY VALUATION	$26,035,344
DIFFERENCE	-0-

GILA COUNTY

DISTRICT	Assessed Valuation
1. Globe	$ 2,682,704
3. Roosewelt	89,717
5. Young	320,312
10. Payson	263,662
12. Pine	110,519
14. Winkelman	148,423
17. Hayden	1,416,919
20. Rice	1,287,619
33. Packard	124,266
40. Miami	32,766,912
TOTAL	$39,211,053
COUNTY VALUATION	$39,483,475
DIFFERENCE	$ 272,422

GRAHAM COUNTY

DISTRICT	Assessed Valuation
1. Safford	$ 3,722,696
4. Thatcher	956,529
5. Solomonville	2,127,896
6. Pima	974,295
7. Ft. Thomas	2,539,508
9. Klondike	314,437
11. Eden	108,672
16. Bonita	385,160
17. Bryce	117,407
23. Sanchez	28,118
TOTAL	$11,274,718
COUNTY VALUATION	$11,539,117
DIFFERENCE	$ 264,399

GREENLEE COUNTY

DISTRICT	Assessed Valuation
2. Duncan	$ 2,287.040
3. Clifton	1,276,200
18. Morenci	82,933,000
22. Blue	94,368
45. Eagle	142,015
TOTAL	$86,732,623
COUNTY VALUATION	$86,838,723
DIFFERENCE	$ 106,100

TABLE V

MARICOPA COUNTY

DISTRICT	Assessed Valuation	DISTRICT	Assessed Valuation
1. Phoenix	$100,256,597	48. Scottsdale	$ 7,735,568
2. Riverside	10,004,933	49. Palo Verde	1,015,508
3. Tempe	6,189,898	59. Laveen	899,865
4. Mesa	14,007,526	60. Higley	1,001,581
5. Isaac	4,002,808	62. Union	243,655
6. Washington	9,242,220	63. Aguila	365,377
7. Wilson	5,227,173	65. Littleton	1,234,498
8. Osborn	25,224,936	66. Roosevelt	8,106,832
9. Wickenburg	2,463,124	68. Alhambra	6,433,643
11. Peoria	2,880,420	69. Sunnyside	246,850
13. Rural	869,344	71. Sentinel	895,445
14. Creighton	17,971,587	75. Morristown	839,627
17. Tolleson	1,373,007	79. Litchfield	1,645,513
21. Murphy	6,869,626	80. Chandler	7,102,090
24. Gila Bend	1,135,802	81. Nadaburg	384,770
25. Liberty	1,214,385	83. Cartwright	829,795
28. Kyrene	1,596,632	85. Deer Valley	338,305
31. Balsz	5,370,597	86. Mobile	1,938,635
33. Buckeye	2,398,617	89. Dysart	2,840,339
38. Madison	18,542,253	90. Winters Wells	111,643
40. Glendale	6,356,984	92. Pendergast	861,669
41. Gilbert	3,235,388	93. Cave Creek	161,900
44. Avondale	3,793,816	94. Theba	1,469,861
45. Fowler	993,343	95. Queen Creek	951,577
47. Arlington	3,526,296	96. Agua Caliente	445,709
		TOTAL	$302,847,567
		COUNTY VALUATION	$311,101,169
		DIFFERENCE	$ 8,253,602

TABLE V

MOHAVE COUNTY

DISTRICT	Assessed Valuation
3. Hackberry	$ 1,206,928.00
4. Kingman	8,184,902.00
5. Whitney	NR
6. Owens	85,850.00
8. Peach Springs	1,296,833.00
9. Littlefield	290,295.00
10. Moccasin	104,905.00
11. Chloride	515,036.00
12. Topock	2,072,243.00
13. Yucca	1,824,612.00
14. Short Creek	183,715.00
15. Bullhead	379,735.00
16. Oatman	409,992.00
22. Valentine	1,425,889.00
24. Mt. Trumbull	98,700.00
TOTAL	$18,079,635.00
COUNTY VALUATION	$19,520,199.85
DIFFERENCE	$ 1,440,564.85

NR - Not Reported

NAVAJO COUNTY

DISTRICT	Assessed Valuation
1. Winslow	$ 5,382,237
2. Joseph City	1,250,829
3. Holbrook	4,494,023
4. Woodruff	131,906
5. Snowflake	520,281
6. Taylor	263,031
7. Burton	6,345
8. Pinetop	181,110
9. Pinedale	43,974
10. Showlow	525,766
11. Clay Springs	39,920
15. Shumway	31,392
16. Lakeside	308,722
18. Manila	492,606
19. Linden	15,525
20. Whiteriver	-0-
23. Heber	40,629
25. Keams Canyon	-0-
27. Kayenta	-0-
31. Overgaard	49,415
TOTAL	$13,777,711
COUNTY VALUATION	$13,932,795
DIFFERENCE	$ 155,084

TABLE V

PIMA COUNTY

DISTRICT	Assessed Valuation
1. Tucson	$76,564,679
6. Marana	7,751,690
8. Flowing Wells	2,764,183
10. Amphitheater	7,094,883
12. Sunnyside	3,558,697
13. Tanque Verde	452,480
15. Ajo	46,403,796
16. Catalina Foothills	888,467
17. Laguna	631,252
20. Vail	4,090,490
22. Pantano	1,854,443
30. Sahuarita	1,490,464
33. Wrightstown	1,085,864
35. San Fernando	208,645
37. Empire	119,700
39. Continental	722,623
40. Indian Oasis	40,260
44. Redington	164,345
49. Sopori	333,753
51. Three Points	171,562
56. Sierrita	31,705
57. Lukeville	15,120
TOTAL	$156,439,101
COUNTY VALUATION	$158,565,007
DIFFERENCE	$ 2,125,906

PINAL COUNTY

DISTRICT	Assessed Valuation
1. Florence	$ 3,590,295
2. Oracle	525,131
3. Ray	16,393,482
4. Casa Grande	9,532,187
5. Red Rock	978,020
8. Mammoth	1,164,052
11. Eloy	5,381,245
15. Superior	7,233,267
18. Sacaton	824,264
20. Maricopa	2,747,938
21. Coolidge	6,180,015
22. Toltec	2,451,747
24. Stanfield	2,259,934
28. Kenilworth	1,188,008
33. Picacho	2,535,842
43. Apache Junction-Queen Creek	707,454
TOTAL	$63,692,881
COUNTY VALUATION	$64,542,644
DIFFERENCE	$ 849,763

TABLE V

SANTA CRUZ COUNTY

DISTRICT	Assessed Valuation
1. Nogales	$ 3,458,723
3. Calabasas	905,890
5. Tubac	511,134
6. Patagonia	610,423
7. Harshaw	470,210
9. Lochiel	170,740
13. Amado	478,489
25. Sonoita	581,943
28. Santa Cruz	341,685
TOTAL	$ 7,529,237
COUNTY VALUATION	$ 8,111,612
DIFFERENCE	$ 582,375

YUMA COUNTY

DISTRICT	Assessed Valuation
1. Yuma	$14,763,220
3. Vicksburg	482,810
4. Quartzsite	1,582,850
11. Somerton	2,251,075
13. Crane	2,544,505
15. Aztec	1,270,990
16. Hyder	1,282,410
17. Mohawk Valley	3,415,980
19. Wenden	3,277,305
24. Wellton	2,644,105
26. Bouse	1,237,960
27. Parker	1,592,550
30. Salome	623,330
32. Gadsden	874,030
TOTAL	$37,843,120
COUNTY VALUATION	$38,580,810
DIFFERENCE	$ 737,690

YAVAPAI COUNTY

DISTRICT	Assessed Valuation
1. Prescott	$ 9,014,943
2. Williamson Valley	845,607
3. Verde	2,319,038
6. Cottonwood	751,170
7. Walnut Grove	177,404
14. Champie	222,070
15. Skull Valley	816,465
16. Oak Creek	154,145
17. Congress	1,724,848
20. Bagdad	3,543,000
22. Humboldt	2,986,299
23. Kirkland	470,399
25. Yarber	222,909
26. Beaver Creek	242,129
27. Red Rock	207,761
28. Camp Verde	1,087,749
31. Ashfork	3,905,866
35. Thompson Valley	674,741
38. Nelson	530,075
39. Groom Creek	138,917
40. Seligman	4,430,314
41. Crown King	92,028
43. Mayer	478,343
44. Willard	154,792
47. Rincon	273,223
50. Canon	196,447
51. Chino Valley	2,474,074
52. Yarnell	274,663
55. Peeples Valley	182,820
TOTAL	$38,592,239
COUNTY VALUATION	$41,375,588
DIFFERENCE	$ 2,783,349

TABLE V- A

RECAPITULATION

SCHOOL DISTRICT NET TOTAL ASSESSED VALUATIONS
COMPARED WITH COUNTY NET TOTAL ASSESSED VALUATIONS

1952-53

COUNTY	DISTRICT TOTAL	COUNTY TOTAL	Assessed Valuation Outside Operating Organized Districts	Total Reserve Fund Expenditures
Apache	$ 9,975,755.00	$ 10,289,598.00	$ 313,843.00	$ 26,217.75
Cochise	46,009,684.00	48,856,492.00	2,846,808.00	56,738.20
Coconino	26,035,344.00	26,035,344.00	-0-	* 21,093.69
Gila	39,211,053.00	39,483,475.00	272,422.00	10,295.65
Graham	11,274,718.00	11,539,117.00	264,399.00	20,655.53
Greenlee	86,732,623.00	86,838,723.00	106,100.00	5,983.29
Maricopa	302,847,567.00	311,101,169.00	8,253,602.00	218,908.87
Mohave	18,079,635.00	19,520,199.85	1,440,564.85	12,180.89
Navajo	13,777,711.00	13,932,795.00	155,084.00	11,642.41
Pima	156,439,101.00	158,565,007.00	2,125,906.00	17,768.12
Pinal	63,692,881.00	64,542,644.00	849,763.00	54,242.78
Santa Cruz	7,529,237.00	8,111,612.00	582,375.00	8,601.44
Yavapai	38,592,239.00	41,375,588.00	2,783,349.00	61,252.98
Yuma	37,843,120.00	38,580,810.00	737,690.00	33,319.59
TOTAL	$858,040,668.00	$878,772,573.85	$20,731,905.85	**$558,901.19

COLUMN (4) - Shows figures reported to the State Office on Form B-4 from County Superintendents. Does not include total expenditures for benefit of one and two room schools in organized districts and accommodation schools in unorganized territory, as other revenues were given directly to these schools in some cases. This amount is not known.

* - No need for this Reserve Fund Expenditure since all one and two room schools are capable of defraying all essential costs of operation. There is no unorganized territory in Coconino County.

** - Includes $335,386.79 of State, County AND FEDERAL funds.

If the special county school reserve fund were eliminated, the tax rate on unorganized territory, shown in the foregoing, to raise the cost of operation of schools and transportation within the area for pupils residing therein, would have amounted to only $1.08 per $100.00 assessed valuation in 1952-1953.

One- and two-room organized school districts. In Arizona there are 109 elementary one- and two-room school districts. Under Section 54-604 a minimum of $2,500.00 is guaranteed to a one-room organized school district and $5,000.00 to a two-room organized school district.

In order to develop a sound base on which to establish further studies for a possible solution to the school financial problem of Arizona, it seemed necessary to analyze the tax base of all of the one- and two-room organized school districts with the possibility in mind of doing away with that part of the special county school reserve fund that guarantees minimum financing.

It was recognized by the study of these districts that in Arizona we have many one- and two-room organized districts with very limited taxing ability or no tax base at all; also, that the minimum established by law as to guaranteed financial payment from sources other than local district levy is inadequate, and for the purpose of this study $4,500.00 per classroom unit in one- and two-room school districts was used.

Permissiveness and abuse of current school laws. By preliminary actual field study and audit in counties throughout

the State of Arizona many irregularities and abuses as to county aid per pupil were noted on the county level.

It was found that there were seven counties which allocated less than the $20.00 per pupil to the general county school fund, by-passing the intent of Section 54-605. This abuse amounted to $40,917.21.

Loose interpretation by boards of supervisors, county superintendents and county attorneys has permitted excessive aid to one- and two-room districts by county superintendents through their special county school reserve fund, Section 54-604. Abuse of this section was discovered by audit. Budget balances remaining at the end of the fiscal year were not carried forward to the following year's budget as intended by law. Three counties, with deficits at the end of the fiscal year amounting to $36,216.73, in the subsequent year did not carry these figures forward and we were unable to determine how the deficits were taken care of. In five counties there was a surplus of $985,611.87 not carried forward as revenue, which would have reduced the local tax levy for the ensuing year's budget. Individual counties, in some cases, apportioned funds to districts on a grossly inequitable basis. Some typical violations are shown in the following five counties:[13]

County 1- $120.38 per pupil to $168.82 per pupil
County 2- 157.52 per pupil to 308.18 per pupil
County 3- 73.35 per pupil to 98.86 per pupil
County 4- 114.50 per pupil to 336.07 per pupil
County 5- 204.69 per pupil to 506.54 per pupil

[13]Arizona, State Department of Public Instruction, State School Audit, 1954. (Unpublished.)

This distortion is excessive in direct proportion to the average daily attendance of one- and two-room schools and is due to excessive grants to these districts, but the overall picture is accurate. Some of it is due to granted permissiveness for county school superintendents to use auto lieu tax with special emphasis on one- and two-room school districts.

Some school districts, in order to come close to obtaining finances to satisfy any degree of need for their operation, would have a local tax rate so high as to be prohibitive to the local property owners. A study of need was necessary to determine the number of these districts in Arizona and the amount of support necessary to insure a minimum education to children in the State.

Study of Tax Structure and Revenues

Known revenues for the support of public schools in the State of Arizona are from the following sources:

At the State level-

State aid of $95.00 per pupil, less budget for operation of the State Superintendent's office including textbooks for the elementary schools, Vocational Education program, and teacher retirement

Endowment earnings
Other miscellaneous income

At the county level-

A grant of $20.00 per pupil
Federal Forest fees
Taylor Grazing Act fees
Auto Lieu tax

Assessed valuations. Assessed valuations for taxing purposes in the State of Arizona show a wide variation in policy and regulation as shown in Chapter I.

Each time the question of equalizing taxes and providing uniform assessing methods for all counties in the State is brought before the legislature, it is proposed that a study be made as to the best way to accomplish this and a figure of around a million dollars is usually predicted as necessary for the study; therefore, each time this need is brought up, it is tabled and by-passed. For the purpose of this study, it was assumed that we are closer to uniform assessing practices within each county, itself, than within the State as a whole.

Basic tax rates. Basic school tax rates on real property within the local district for the support of schools vary according to assessed valuation per pupil within such district.

In the State of Arizona wealth is not equally distributed as to the location of pupil location; therefore, under our present system of financing schools' operations, in many districts we find high tax rates on local real property in order to finance their schools. In other districts, we find a very low tax rate to accomplish adequate financing. Tax rates at the local level in 1952-1953 varied from $0.00 to $7.55 per $100.00 assessed valuation.[14]

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[14]Arizona, State Department of Public Instruction, Annual Report, 1952-1953, loc. cit.

Existing county revenues. In order to determine any basic formula to meet the need of financing Arizona public schools it was necessary to analyze existing county revenues for school purposes. The county school fund is composed of all revenues accruing to the credit of each county from various sources covered by the Arizona Code,[15] as follows:

1. State aid apportionment, as provided in Section 54-601a
2. County aid apportionment, as provided in Section 54-601a
3. That portion of the auto lieu tax designated for school purposes under the provisions of Section 66-901 with the exception of that amount designated for school purposes, which may be used by the county school superintendent, with special emphasis on one- and two-room school districts
4. That portion of the tax on dogs designated for school purposes under Section 17-1607c
5. That portion of the payments made under Section 16-1628 as payment in lieu of the county levy for school purposes
6. That portion of forest reserve fees designated for school purposes under provision of Section 10-306
7. That portion of the penalties designated for school purposes under provision of Section 17-1608
8. Taylor Grazing Act money as provided in Section 11-308
9. All receipts from the lease of public lands as provided in Section 11-309
10. All balances remaining in the county school fund and in the special county school reserve fund at the end of the fiscal year and all balances of lapsed districts remaining after payments authorized under Section 54-610

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[15]Arizona, Office of Secretary of State, Arizona Code, Annotated 1939, The Bobbs-Merrill Company, Indianapolis, Ind., Volumes 1-6, and 1952 Cumulative Supplement

11. All dividends, proceeds from sales, refunds, credits arising from cancelled warrants, and any other sums that are attributable to the county school fund (Sec. 54-602e) [16]
12. Any gratuity, device or bequest designated for specific school purposes, provided under Section 8, Article 10, State Constitution[17]
13. All Federal lieu taxes which are not specifically allocated by law

A study of all known county revenues within each county school superintendent's office was made to determine an exact base for tables shown and used in Chapter III.

Proposed maximum tax rates. In order to establish a firm base on which to equalize tax rates throughout the State it was necessary to arrive at some arbitrary maximum tax rate for the elementary school district and maximum tax rate for the high school district. In order to do this the total amount of money raised by local taxation for the elementary school districts of the State and the tax rate against the assessed valuation of all organized elementary school districts were taken to arrive at the tax rate which should be in effect on an average or equalized basis for Arizona, and by the same method, a maximum tax rate for the high school districts was obtained.

Actual figures for the school year 1952-1953 were used and a tax rate of $1.50 per $100.00 assessed valuation for elementary school districts and $1.10 per $100.00 assessed valuation for the high school districts were shown. These do not seem to be too high as a tax burden on property owners of the State when it is considered that these rates are against assessed valuations and not true valuations of property.

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[16] Loc. cit.

[17] Loc. cit.

CHAPTER III

PRESENTATION OF DATA

Tables and Methods

The tables of this chapter were developed to bring into focus a realistic, actual picture of the school finance situation in Arizona. To this end the following activities were carried out.

1. Investigating the distribution of, and the need for reserve fund moneys

2. Exploring the effect of the elimination of the reserve fund

3. Determining the possible per capita distribution of state and county funds to districts through the county school fund if no revenues or deductions are withheld

4. Determining average per capita costs for schools by size

5. Determining the ability of the various school districts to provide finances equal to the average group costs

6. Identifying districts now operating at less than average group costs and arriving at the total of revenues needed to insure an educational program equal to that permitted by the group average

7. Exploring the possibilities of a basic tax rate by all districts and the use of a county-wide tax for equalization purposes to insure a minimum program for all schools

8. Determining the effect of such tax structure on the district tax rate

To pursue the study it was first necessary to group the districts together according to size by average daily attendance and calculate the per capita cost for each group. This was done in Tables III and IV, Chapter II, by tabulating all districts by average daily attendance into group classifications of 100 and then arriving at the natural group tendency; thus, Groups A, B and C were set up for high schools and elementary schools respectively. Each school district was then placed in the proper group, A, B or C, elementary or high school, and actual per capita costs computed by dividing the total expenditures for each group by the total average daily attendance of the involved districts. Accommodation schools, because of great variance in size and per capita costs, were omitted from these calculations. The per capita cost of the group into which each of these schools fell on the basis of average daily attendance, was taken as properly applicable to it. One- and two-room districts were arbitrarily apportioned $4,500.00 and $9,000.00, respectively.

GUIDE - TABLE VI

This table explores the effect of levying an arbitrary tax rate of $1.50 for elementary school districts and $1.10 for high school districts as a basic requirement to insure local effort. This is added to the funds available per capita for the school year 1952-1953.

School districts, elementary and high school, are listed by counties.

Disregard the schedule classification, since all districts are properly reclassified in Tables V and VIII.

Column 1 shows "ADA for 1952-1953".

Column 2 shows "Assessed Valuation Per Capita for 1952-1953."

Column 3 is computed by multiplying Column 2 by basic tax rate, $1.50 for elementary and $1.10 for high school.

Column 4 shows the total per capita of all revenues properly credited to the county school fund for 1952-1953 ÷ 1952-1953 average daily attendance. By employing this method, per capita apportionment is determined on a current basis rather than on a deferred basis, as is now the practice.

Column 5, computed by adding Columns 3 and 4, equals the total revenues available when using the basic tax rate.

Note: For determination of "Need", see Table VII.

TABLE VI

EXPLORATION: ESTIMATED DISTRICT REVENUES USING ARBITRARY ELEMENTARY RATE OF $1.50 AND HIGH SCHOOL RATE OF $1.10 AND TOTAL REVENUES OF THE COUNTY SCHOOL FUND.

APACHE COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
24. Chinle	60	$ 2,294.52	$ 34.42	$122.05	$ 156.47
7. Alpine	44	1,850.70	27.76	122.05	149.81
19. Ganado	41	10,500.73	157.51	122.05	279.56
5. Navajo Comp. Sta.	40	7,518.00	112.77	122.05	234.82
6. Concho	33	7,510.00	112.65	122.05	234.70
4. Nutrioso	25	3,645.88	54.69	122.05	176.74
10. Klagetoh	19	1,206.89	18.10	122.05	140.15
14. Vernon	19	6,774.37	101.62	122.05	223.67
9. Salado	15	4,898.60	73.48	122.05	195.53
12. Greer	10	4,841.40	72.62	122.05	194.67
SCHEDULE III					
23. McNary	402	2,368.59	35.52	122.05	157.58
8. Window Rock	313	1,188.33	17.82	122.05	139.87
18. Puerco	250	17,483.85	262.26	122.05	384.31
11. St. Johns	196	6,961.87	104.43	122.05	226.48
3. Eagar	186	3,519.47	52.79	122.05	174.84
2. Springerville	155	2,549.45	38.24	122.05	160.29
1. St. Johns	118	2,766.32	41.49	122.05	163.54
SCHEDULE V					
Apache County High School	378	27,221.16	299.43	122.05	421.48

TABLE VI

COCHISE COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
26. Cochise	51	$ 27,475.33	$ 412.13	$111.23	$ 523.36
81. Forrest	46	1,667.90	25.02	111.23	136.25
55. McNeal	41	7,231.46	108.47	111.23	219.70
49. Palominas	39	31,102.49	466.54	111.23	577.77
45. Double Adobe	33	10,812.36	162.19	111.23	273.42
68. Buena	31	20,373.55	305.60	111.23	416.83
16. El Dorado	14	14,897.64	223.46	111.23	334.69
42. Apache	14	119,712.79	1,795.69	111.23	1,906.92
22. Pearce	13	24,010.69	360.16	111.23	471.39
34. Portal	11	11,952.36	179.29	111.23	290.52
24. Pool	10	9,375.50	140.63	111.23	251.86
53. Ash Creek	10	22,282.30	334.23	111.23	445.46
66. Rucker	5	8,286.60	124.30	111.23	235.53
SCHEDULE II					
Ft. Huachuca Accom.	170	-0-	-0-	111.23	111.23
SCHEDULE III					
27. Douglas	1,984	3,885.96	58.29	111.23	169.52
2. Bisbee	1,557	5,897.25	88.46	111.23	199.69
13. Willcox	500	9,313.69	139.71	111.23	250.94
9. Benson	401	12,275.76	184.14	111.23	295.37
1. Tombstone	206	9,172.06	137.58	111.23	248.81
21. St. David	135	15,802.12	237.03	111.23	348.26
12. Elfrida	106	4,224.48	63.37	111.23	174.60
14. Bowie	75	41,673.51	625.10	111.23	736.33
23. Naco	73	9,419.58	141.29	111.23	252.52
18. San Simon	69	36,713.78	550.71	111.23	661.94
64. Pomerene	63	19,753.63	296.30	111.23	407.53
SCHEDULE IV					
Benson High School	129	47,806.64	525.87	111.23	637.10
Willcox High School	115	47,234.43	519.58	111.23	630.81
Tombstone Union	92	27,402.43	301.43	111.23	412.66
St. David High School	62	34,407.84	378.49	111.23	489.72
Pearce Union	57	15,405.70	169.46	111.23	280.69
Bowie High School	30	104,183.77	1,146.02	111.23	1,257.25
San Simon High School	18	140,736.17	1,548.10	111.23	1,659.33
SCHEDULE V					
Douglas High School	577	13,361.79	146.98	111.23	258.21
Bisbee High School	472	19,453.42	213.99	111.23	325.22

TABLE VI

COCONINO COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
8. Happy Jack	42	$ 8,116.00	$ 121.74	$143.01	$ 264.75
10. Maine Cons.	33	20,703.24	310.55	143.01	453.56
5. Chevalon Butte	7	8,116.00	121.74	143.01	264.75
SCHEDULE II					
Frazier's Well	8	NR	-0-	143.01	143.01
SCHEDULE III					
1. Flagstaff	2,034	8,116.00	121.74	143.01	264.75
2. Williams	432	20,703.24	310.55	143.01	453.56
4. Grand Canyon	105	20,703.24	310.55	143.01	453.56
6. Fredonia	81	7,204.90	108.07	143.01	251.08
15. Tuba City	78	8,116.00	121.74	143.01	264.75
SCHEDULE IV					
Williams High School	139	64,343.88	707.82	143.01	850.83
Fredonia High School	26	22,446.04	246.90	143.01	389.91
SCHEDULE V					
Flagstaff High School	505	32,689.00	359.58	143.01	502.59

NR - Not Reported

TABLE VI

GILA COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3+4)
SCHEDULE I					
5. Young	64	$ 6,159.85	$ 92.40	$111.43	$ 203.83
20. Rice	22	58,528.13	877.92	111.43	989.35
3. Roosevelt	16	5,607.31	84.11	111.43	195.54
33. Packard	14	8,876.14	133.14	111.43	244.57
12. Pine	8	13,814.87	207.22	111.43	318.65
SCHEDULE III					
40. Miami	2,007	16,326.31	244.89	111.43	356.32
1. Globe	1,406	1,908.04	28.62	111.43	140.05
17. Hayden	319	4,441.75	66.63	111.43	178.06
14. Winkelman	143	1,037.92	15.57	111.43	127.00
10. Payson	79	9,821.18	147.32	111.43	258.75
SCHEDULE IV					
Hayden High School	114	12,429.11	136.72	111.43	248.15
SCHEDULE V					
Miami High School	443	73,965.94	813.63	111.43	925.06
Globe High School	438	6,010.74	66.12	111.43	177.55

TABLE VI

GRAHAM COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
16. Bonita	31	$ 12,838.66	$ 192.58	$122.77	$ 315.35
9. Klondyke	25	12,577.48	188.66	122.77	311.43
SCHEDULE II					
Accommodation School	67	-0-	-0-	122.77	122.77
SCHEDULE III					
1. Safford	1,003	3,711.56	55.67	122.77	178.44
4. Thatcher	417	2,293.83	34.41	122.77	157.18
6. Pima	321	3,035.19	45.53	122.77	168.30
5. Solomonville	253	8,410.65	126.16	122.77	248.93
7. Ft. Thomas	142	17,883.85	268.26	122.77	391.03
SCHEDULE IV					
Thatcher High School	132	7,246.43	79.71	122.77	202.48
Pima High School	110	8,857.23	97.43	122.77	220.20
Ft. Thomas Union H.S.	52	48,978.57	538.76	122.77	661.53
SCHEDULE V					
Safford High School	339	10,981.40	120.80	122.77	243.57

TABLE VI

GREENLEE COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
45. Eagle	8	$ 17,751.87	$ 266.28	$225.62	$ 491.90
22. Blue	6	15,728.00	235.92	225.62	461.54
SCHEDULE III					
18. Morenci	1,577	52,589.09	788.84	225.62	1,014.46
3. Clifton	752	1,697.07	25.46	225.62	251.08
2. Duncan	405	5,647.01	84.71	225.62	310.33
SCHEDULE IV					
Clifton High School	193	6,612.44	72.74	225.62	298.36
Duncan High School	121	18,901.16	207.91	225.62	433.53
SCHEDULE V					
Morenci High School	363	228,465.56	2,513.12	225.62	2,738.74

TABLE VI

MARICOPA COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
62. Union	54	$ 4,512.31	$ 67.68	$107.95	$ 175.63
94. Theba	45	32,663.57	489.95	107.95	597.90
86. Mobile	32	60,582.34	908.72	107.95	1,016.67
85. Deer Valley	28	12,082.32	181.32	107.95	289.18
75. Morristown	26	32,293.35	484.40	107.95	592.35
63. Aguila	24	15,224.04	228.36	107.95	336.31
93. Cave Creek	23	7,039.13	105.59	107.95	213.54
90. Winters Wells	22	5,074.68	76.12	107.95	184.07
81. Nadaburg	18	21,376.21	320.64	107.95	428.59
71. Sentinel	9	99,493.88	1,492.41	107.95	1,600.36
96. Agua Caliente	6	74,284.83	1,114.26	107.95	1,222.21
SCHEDULE II					
Accommodation Schools	523	-0-	-0-	107.95	107.95
SCHEDULE III					
1. Phoenix	11,019	9,098.52	136.48	107.95	244.43
4. Mesa	4,413	3,174.15	47.61	107.95	155.56
14. Creighton	4,115	4,367.33	65.51	107.95	173.46
8. Osborn	3,280	7,690.53	115.36	107.95	223.31
66. Roosevelt	3,231	2,509.08	37.64	107.95	145.59
38. Madison	2,908	6,376.29	95.64	107.95	203.59
6. Washington	2,608	3,543.80	53.16	107.95	161.11
7. Wilson	2,143	2,439.18	36.59	107.95	144.54
40. Glendale	2,049	3,102.48	46.54	107.95	154.49
5. Isaac	2,004	1,997.41	29.96	107.95	137.91
3. Tempe	1,863	3,322.54	49.84	107.95	157.79
21. Murphy	1,729	3,973.18	59.60	107.95	167.55
68. Alhambra	1,676	3,838.69	57.58	107.95	165.33
80. Chandler	1,486	4,779.33	71.69	107.95	179.64
31. Balsz	1,404	3,825.21	57.38	107.95	165.33
48. Scottsdale	1,241	6,233.33	93.50	107.95	201.45
44. Avondale	1,073	3,535.71	53.04	107.95	160.99
17. Tolleson	711	1,931.09	28.97	107.95	136.92
89. Dysart	671	3,791.79	56.88	107.95	164.83

(Continued)

TABLE VI

Continued- MARICOPA COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H/S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE III - Cont'd					
11. Peoria	658	$ 4,377.54	$ 65.66	$107.95	$ 173.61
41. Gilbert	658	4,917.00	73.76	107.95	181.71
33. Buckeye	599	4,004.37	60.07	107.95	168.02
79. Litchfield	434	3,791.50	56.87	107.95	164.82
13. Rural	381	2,281.72	34.23	107.95	142.18
95. Queen Creek	249	3,821.59	57.32	107.95	165.27
9. Wickenburg	296	8,321.36	124.82	107.95	232.77
65. Littleton	294	4,198.97	62.98	107.95	170.93
2. Riverside	236	42,393.78	635.91	107.95	743.86
49. Palo Verde	228	4,453.98	66.81	107.95	174.76
28. Kyrene	218	7,324.00	109.86	107.95	217.81
45. Fowler	212	4,685.58	70.28	107.95	178.23
25. Liberty	195	6,227.62	93.41	107.95	201.36
83. Cartwright	191	4,344.45	65.17	107.95	173.12
24. Gila Bend	182	6,240.67	93.61	107.95	201.56
92. Pendergast	146	5,901.84	88.53	107.95	196.48
59. Laveen	141	6,382.02	95.73	107.95	203.68
47. Arlington	134	26,315.64	394.73	107.95	502.68
69. Sunnyside	110	2,244.09	33.66	107.95	141.61
60. Higley	95	10,542.95	158.14	107.95	266.09
SCHEDULE IV					
Scottsdale High School	292	26,491.67	291.41	107.95	399.36
Buckeye Union H.S.	261	29,533.42	324.87	107.95	432.82
Peoria High School	190	15,160.11	166.76	107.95	274.71
Litchfield High School	169	9,897.47	108.87	107.95	216.82
Wickenburg High School	132	18,660.03	205.26	107.95	313.21
Gilbert High School	124	26,091.84	287.01	107.95	394.96
Gila Bend High School	68	16,702.97	183.73	107.95	291.68
SCHEDULE V					
Phoenix Union H.S.	8,966	23,338.62	256.72	107.95	364.67
Mesa High School	1,379	10,157.74	111.74	107.95	219.69
Glendale Union H.S.	1,037	15,042.63	165.47	107.95	273.42
Tempe Union H.S.	581	14,898.22	163.88	107.95	271.83
Chandler High School	513	13,844.23	152.29	107.95	260.24
Tolleson Hnion H.S.	369	12,753.88	140.29	107.95	248.24

TABLE VI

MOHAVE COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
11. Chloride	31	$ 16,614.06	$ 249.21	$122.27	$ 371.48
10. Moccasin	28	3,746.61	56.20	122.27	178.47
22. Valentine	17	83,875.82	1,258.14	122.27	1,380.41
12. Topock	16	129,515.18	1,942.73	122.27	2,065.00
8. Peach Springs	16	81,052.06	1,215.78	122.27	1,338.05
6. Owens	13	6,603.85	99.06	122.27	221.33
13. Yucca	13	140,354.76	2,105.32	122.27	2,227.59
3. Hackberry	11	109,720.72	1,645.81	122.27	1,768.08
16. Oatman	9	45,554.66	683.32	122.27	805.59
9. Littlefield	9	32,255.00	483.82	122.27	606.09
24. Mt. Trumbull	9	10,966.66	164.50	122.27	286.77
SCHEDULE III					
4. Kingman	643	12,729.24	190.94	122.27	313.21
15. Bullhead	105	3,616.52	54.25	122.27	176.52
14. Short Creek	81	2,268.09	34.02	122.27	156.29
SCHEDULE IV					
Mohave County Union High School	259	75,308.49	828.39	122.27	950.66

TABLE VI

NAVAJO COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(4) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
23. Heber	63	$ 644.90	$ 9.67	$122.27	$ 131.94
25. Keams Canyon	55	-0-	-0-	122.27	122.27
4. Woodruff	47	2,806.51	42.10	122.27	164.37
31. Overgaard	40	1,235.38	18.53	122.27	140.80
8. Pinetop	40	4,527.75	67.92	122.27	190.19
11. Clay Springs	39	1,023.59	15.36	122.27	137.63
27. Kayenta	19	-0-	-0-	122.27	122.27
9. Pinedale	19	2,314.42	34.72	122.27	156.99
18. Manila	15	32,840.40	492.61	122.27	614.88
19. Linden	11	1,618.64	24.28	122.27	146.55
7. Burton	9	705.00	10.58	122.27	132.85
SCHEDULE III					
1. Winslow	1,258	4,278.41	64.18	122.27	186.45
3. Holbrook	511	8,794.57	131.92	122.27	254.19
5. Snowflake	245	2,368.49	35.53	122.27	157.80
10. Show Low	190	2,767.19	41.51	122.27	163.78
6. Taylor	115	2,287.23	34.31	122.27	156.58
16. Lakeside	135	2,286.83	34.30	122.27	156.57
20. Whiteriver	76	-0-	-0-	122.27	122.27
2. Joseph City	89	14,054.25	210.81	122.27	333.08
SCHEDULE IV					
Snowflake Union H.S.	229	10,268.64	112.96	122.27	235.23
Holbrook High School	167	26,330.69	289.64	122.27	411.91
SCHEDULE V					
Winslow High School	377	14,276.49	157.04	122.27	279.31

TABLE VI

PIMA COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
20. Vail	50	$ 80,205.68	$1,203.09	$109.86	$1,312.95
16. Catalina Foothills	41	21,669.93	325.05	109.86	434.91
40. Indian Oasis	35	1,150.29	17.25	109.86	127.11
49. Sopori	26	12,836.65	192.55	109.86	302.41
35. San Fernando	24	8,693.54	130.40	109.86	240.26
56. Sierrita	16	1,981.56	29.72	109.86	139.58
51. Three Points	12	14,296.83	214.45	109.86	324.31
37. Empire	12	9,975.00	149.63	109.86	259.49
22. Pantano	11	162,451.45	2,436.77	109.86	2,546.63
57. Lukeville	9	1,680.00	25.20	109.86	135.06
44. Redington	6	27,390.83	410.86	109.86	520.72
SCHEDULE III					
1. Tucson	15,673	4,885.13	73.27	109.86	183.13
10. Amphitheater	2,082	3,407.72	51.12	109.86	160.98
12. Sunnyside	1,360	2,616.69	39.25	109.86	149.11
15. Ajo	1,204	38,541.36	578.12	109.86	687.98
6. Marana	554	13,992.22	209.88	109.86	319.74
8. Flowing Wells	409	6,768.39	101.38	109.86	211.24
30. Sahuarita	184	8,100.35	121.51	109.86	231.37
33. Wrightstown	119	9,124.91	136.87	109.86	246.73
13. Tanque Verde	85	5,323.29	79.85	109.86	189.71
17. Laguna	69	9,148.58	137.23	109.86	247.09
39. Continental	61	11,846.28	177.69	109.86	287.55
SCHEDULE IV					
Sunnyside High School	90	2,616.69	28.78	109.86	138.64
Marana High School	82	94,532.80	1,039.86	109.86	1,149.72
Flowing Wells High Schl.	26	6,758.39	74.35	109.86	184.21
SCHEDULE V					
Tucson High School	4,263	17,960.28	197.56	109.86	307.42
Amphitheater H.S.	822	8,631.24	94.94	109.86	204.80
Ajo High School	314	147,782.78	1,625.61	109.86	1,735.47

TABLE VII

PINAL COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
5. Red Rock	51	$ 19,176.86	$ 287.65	$112.18	$ 399.83
18. Sacaton	22	37,466.55	561.99	112.18	674.17
SCHEDULE II					
Accommodation School	121	-0-	-0-	112.18	112.18
SCHEDULE III					
21. Coolidge	1,886	3,276.78	49.15	112.18	161.33
4. Casa Grande	1,572	6,063.73	90.96	112.18	203.14
11. Eloy	1,498	3,592.29	53.88	112.18	166.06
15. Superior	830	8,714.78	130.72	112.18	242.90
3. Ray	641	25,574.85	383.62	112.18	495.80
1. Florence	605	5,934.37	89.02	112.18	201.20
24. Stanfield	596	3,791.84	56.88	112.18	169.06
33. Picacho	287	8,835.69	132.54	112.18	244.72
20. Maricopa	287	9,574.69	143.62	112.18	255.80
28. Kenilworth	245	4,849.01	72.74	112.18	184.92
8. Mammoth	245	4,751.23	71.27	112.18	183.45
22. Toltec	94	26,082.41	391.24	112.18	503.42
2. Oracle	84	6,251.56	93.77	112.18	205.95
43. Apache Junction-Queen Creek	138	5,126.48	76.90	112.18	189.08
SCHEDULE IV					
Santa Cruz Valley UHS	265	33,566.44	369.23	112.18	481.41
Superior High School	225	32,147.85	353.63	112.18	465.81
Florence Union H.S.	207	23,083.59	253.92	112.18	366.10
Ray High School	122	134,372.80	1,478.10	112.18	1,590.28
SCHEDULE V					
Casa Grande Union H.S.	410	43,453.82	477.99	112.18	590.17
Coolidge High School	373	16,568.40	182.25	112.18	294.43

TABLE VI

SANTA CRUZ COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
3. Calabasas	50	$ 18,119.80	$ 271.79	$124.75	$ 396.54
5. Tuba	50	10,222.68	153.34	124.75	278.09
9. Lochiel	36	4,742.78	71.14	124.75	195.89
7. Harshaw	35	13,435.57	201.53	124.75	326.28
13. Amado	33	14,498.44	217.48	124.75	342.23
25. Sonoita	16	36,371.44	545.57	124.75	670.32
28. Santa Cruz	16	21,355.28	320.33	124.75	445.08
SCHEDULE III					
1. Nogales	1,049	3,297.16	49.46	124.75	174.21
6. Patagonia	186	3,281.84	49.23	124.75	173.98
SCHEDULE IV					
Nogales High School	295	11,724.48	128.97	124.75	253.72
Patagonia Union H.S.	72	25,622.64	281.85	124.75	406.60

TABLE VI

YAVAPAI COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
17. Congress	56	$ 30,800.85	$ 462.01	$131.01	$ 593.02
16. Oak Creek	36	4,281.80	64.23	131.01	195.24
44. Willard	36	4,299.78	64.50	131.01	195.51
15. Skull Valley	26	31,402.50	471.04	131.01	602.05
52. Yarnell	19	14,455.95	216.83	131.01	347.84
26. Beaver Creek	17	14,242.88	213.64	131.01	344.65
27. Red Rock	16	12,985.06	194.78	131.01	325.79
55. Peeples Valley	15	12,188.00	182.82	131.01	313.83
35. Thompson Valley	14	48,195.79	722.94	131.01	853.95
38. Nelson	13	40,775.00	611.63	131.01	742.64
7. Walnut Grove	13	13,646.46	204.70	131.01	335.71
23. Kirkland	11	42,763.55	641.45	131.01	772.46
41. Crown King	10	9,202.80	138.04	131.01	269.05
47. Rincon	10	27,322.30	409.83	131.01	540.84
2. Williamson Valley	9	93,956.33	1,409.34	131.01	1,540.35
50. Canon	9	21,827.44	327.41	131.01	458.42
25. Yarber	8	27,863.62	417.95	131.01	548.96
14. Champie	4	55,517.50	832.76	131.01	963.77
SCHEDULE II					
Accommodation School	5	-0-	-0-	131.01	131.01
SCHEDULE III					
1. Prescott	1,753	5,142.58	77.14	131.01	208.15
3. Verde	304	7,628.40	114.43	131.01	245.44
6. Cottonwood	261	2,878.05	43.17	131.01	174.18
20. Bagdad	199	17,804.02	267.06	131.01	398.07
31. Ashfork	129	30,278.03	454.17	131.01	585.18
28. Camp Verde	122	8,915.98	133.74	131.01	264.75
40. Seligman	119	28,826.17	432.39	131.01	563.40
51. Chino	88	28,114.47	421.72	131.01	552.73
22. Humboldt	78	38,285.88	574.29	131.01	705.30
43. Mayer	67	7,139.45	107.09	131.01	238.10

(Continued)

TABLE VI

Continued- YAVAPAI COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE IV					
Cottonwood High Schl.	107	$ 7,020.28	$ 77.22	$131.01	$ 208.23
Mingus High School	99	23,424.57	257.67	131.01	388.68
Bagdad High School	59	60,050.85	660.56	131.01	791.57
Seligman High School	41	108,056.43	1,188.62	131.01	1,319.63
Ashfork High School	36	108,496.27	1,193.46	131.01	1,324.47
Camp Verde High Schl.	34	31,992.64	351.92	131.01	482.93
Mayer High School	22	21,742.86	239.17	131.01	370.18
SCHEDULE V					
Prescott High School	596	15,125.74	166.38	131.01	297.39

TABLE VII

YUMA COUNTY	(1) 1952-53 ADA	(2) Assessed Valuation Per Capita 1952-53	(3) X $1.50 El. Per $100 $1.10 H.S.	(4) County School Fund Per Capita	(5) Total Est. Revenue (3 + 4)
SCHEDULE I					
30. Salome	43	$ 14,496.05	$ 217.44	$ 104.62	$ 322.06
4. Quartzsite	38	41,653.94	624.81	104.62	729.43
26. Bouse	23	53,824.39	807.37	104.62	911.99
19. Wenden	22	148,968.40	2,234.53	104.62	2,339.15
16. Hyder	16	80,150.62	1,202.26	104.62	1,306.88
3. Vicksburg	10	48,281.00	724.22	104.62	828.84
15. Aztec	10	127,099.00	1,906.49	104.62	2,011.11
SCHEDULE II					
Accommodation School	16	-0-	-0-	104.62	104.62
SCHEDULE III					
1. Yuma	3,106	4,753.13	71.30	104.62	175.92
13. Crane	673	3,780.84	56.71	104.62	161.33
11. Somerton	621	3,624.92	54.37	104.62	158.99
27. Parker	529	3,010.49	45.16	104.62	149.78
24. Wellton	191	13,843.48	207.65	104.62	312.27
17. Mohawk Valley	109	31,339.27	470.09	104.62	574.71
32. Gadsden	76	11,500.39	172.51	104.62	277.13
SCHEDULE IV					
Northern Yuma County Union High School	168	56,749.97	624.25	104.62	728.87
Antelope Union H. S.	70	123,029.50	1,353.32	104.62	1,457.94
SCHEDULE V					
Yuma Union High Schl.	1036	19,623.74	215.86	104.62	320.48

GUIDE - TABLE VII

This table, as explained in the section on Procedure, shows the total "need" for each district if funds equal to the average group per capita were made available. Each district is classified in the proper group, A, B or C, according to average daily attendance for 1952-1953 as determined in Tables III and IV. Elementary schools and high schools are classified separately.

Column 1 shows "ADA for 1952-1953" and agrees with Column 1, Table VI.

Column 2 shows "Total Revenues" brought forward from Column 5, Table VI.

Column 3 shows the "Group Average Per Capita Cost" for each district, elementary and high school. For one- and two-room schools the figure in this column is determined by dividing $4,500.00 or $9,000.00, whichever applies, by the average daily attendance (ADA). Accommodation schools take group per capita cost indicated by ADA.

Column 4 gives "Need Per Capita" which is found by subtracting Column 2 from Column 3. In the event a district shows "Negative Need" that district's tax rate is adjusted as shown in Table IV.

Column 5 shows "Total Need" which is the product of Columns 1 x 4.

Column 6 shows the total "Need" for each group and the county. The last page, or Table VII-A, is an analysis of one- and two-room organized school districts, showing those in need under the present program of aid at $2,500.00 per classroom and the need under the proposed program with aid at $4,500.00 per classroom unit.

Note: For tax rates as affected by "Need", turn to Table VIII.

TABLE VII

APACHE COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
23. McNary	402	$ 157.58	$230.69	$ 73.11	$29,390.22	
8. Window Rock	313	139.87	230.69	90.82	28,426.66	
						$ 57,816.88
GROUP "B"						
18. Puerco	250	384.31	272.05	-0-	-0-	
11. St. Johns	196	226.48	272.05	45.57	8,931.72	
3. Eagar	186	174.84	272.05	97.21	18,081.06	
2. Springerville	155	160.29	272.05	111.76	17,322.80	
1. St. Johns	118	163.54	272.05	108.51	12,804.18	
24. Chinle	60	156.47	272.05	115.58	6,934.80	
						64,074.56
GROUP "C"						
7. Alpine	44	149.81	204.55	54.74	2,408.56	
19. Ganado	41	279.56	219.51	-0-	-0-	
5. Navajo Comp. St.	40	234.82	225.00	-0-	-0-	
6. Concho	33	234.70	272.73	38.03	1,254.99	
4. Nutrioso	25	176.74	180.00	3.26	81.50	
10. Klagetoh	19	140.15	236.84	96.69	1,837.11	
14. Vernon	19	223.67	236.84	13.17	250.23	
9. Salado	15	195.53	300.00	104.47	1,567.05	
12. Greer	10	194.67	450.00	255.33	2,553.30	
						9,952.74
HIGH SCHS. "A"						
Apache County	378	421.48	386.82	-0-	-0-	-0-
APACHE COUNTY TOTAL					$131,844.18	
						$131,844.18

TABLE VII

COCHISE COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
27. Douglas	1,984	$169.52	$230.69	$ 61.17	$121,361.28	
2. Bisbee	1,557	199.69	230.69	31.00	48,267.00	
13. Willcox	500	250.94	230.69	-0-	-0-	
9. Benson	401	295.37	230.69	-0-	-0-	
						$169,628.28
GROUP "B"						
1. Tombstone	206	248.81	272.05	23.24	4,787.44	
21. St. David	135	348.26	272.05	-0-	-0-	
12. Elfrida	106	174.60	272.05	97.45	10,329.70	
14. Bowie	75	736.33	272.05	-0-	-0-	
23. Naco	73	252.52	272.05	19.53	1,425.69	
18. San Simon	69	661.94	272.05	-0-	-0-	
64. Pomerene	63	407.53	272.05	-0-	-0-	
						16,542.83
GROUP "C"						
26. Cochise	51	523.36	176.47	-0-	-0-	
31. Forrest	46	136.25	195.65	59.40	2,732.40	
55. McNeal	41	219.70	219.51	-0-	-0-	
49. Palominas	39	577.77	230.77	-0-	-0-	
45. Double Adobe	33	273.42	272.73	-0-	-0-	
68. Buena	31	416.83	290.32	-0-	-0-	
16. El Dorado	14	334.69	321.43	-0-	-0-	
42. Apache	14	1,906.92	321.43	-0-	-0-	
22. Pearce	13	471.39	346.15	-0-	-0-	
34. Portal	11	290.52	409.09	118.57	1,304.27	
24. Pool	10	251.86	450.00	198.14	1,981.40	
53. Ash Creek	10	445.46	450.00	4.54	45.40	
66. Rucker	5	235.53	900.00	664.47	3,322.35	
						$9,385.82

(Continued-)

TABLE VII

Continued- COCHISE COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
ACCOMMODATION SCHOOLS						
Ft. Huachuca	170	111.23	272.05	160.82	27,339.40*	27,339.40*
HIGH SCHOOLS "A"						
Douglas High Sch.	577	258.21	386.82	128.61	74,207.97	-0-
Bisbee High Sch.	472	325.22	386.82	61.60	29,075.20	-0-
						103,283.17
HIGH SCHOOLS "B"						
Benson High Sch.	129	637.10	473.09	-0-	-0-	
Willcox Union	115	630.81	473.09	-0-	-0-	
HIGH SCHOOLS "C"						
Tombstone Union	92	412.66	738.16	325.50	29,946.00	
St. David High	62	489.72	738.16	248.44	15,403.28	
Pearce Union High	57	280.69	738.16	457.47	26,075.79	
Bowie High	30	1,257.25	738.16	-0-	-0-	
San Simon High	18	1,659,33	738.16	-0-	-0-	
						71,425.07
COCHISE COUNTY TOTALS					$370,265.17	$370,265.17

* - Federal

TABLE VII

COCONINO COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Flagstaff	2,034	$ 264.75	$230.69	$ -0-	$ -0-	
2. Williams	432	453.56	230.69	-0-	-0-	
GROUP "B"						
4. Grand Canyon	105	453.56	272.05	-0-	-0-	
6. Fredonia	81	251.08	272.05	20.97	1,698.57	
15. Tuba City	78	143.01	272.05	129.04	10,065.12	
						$11,763.69
GROUP "C"						
8. Happy Jack	42	264.75	**	-0-	-0-	
10. Maine Cons.	33	453.56	272.73	-0-	-0-	
5. Chevalon Butte	7	264.75	**	-0-	-0-	
						-0-
ACCOMMODATION SCHOOLS						
Frazier's Well	8	143.01	562.50	419.49	3,355.92	
						3,355.92
HIGH SCHOOLS "A"						
Flagstaff High School-	505	502.59	386.82	-0-	-0-	
HIGH SCHOOLS "B"						
Williams High School-	139	850.83	473.09	-0-	-0-	
HIGH SCHOOLS "C"						
Fredonia High School-	26	389.91	738.16	348.25	9,054.50	
						9,054.50
COCONINO COUNTY TOTAL					$24,174.11	
						$24,174.11

** Part of Flagstaff

TABLE VII

	(1)	(2)	(3)	(4)	(5)	(6)
GILA COUNTY	1952-53 ADA	Total Revenues (Col. 5, Table 6)	Group Average Per Capita Cost	"Need" Per Capita	(1 x 4) Total "Need"	GROUP TOTAL
GROUP "A"						
40. Miami	2,007	$ 356.32	$230.69	$ -0-	$ -0-	
1. Globe	1,406	140.05	230.69	90.64	127,439.84	
17. Hayden	319	178.06	230.69	52.63	16,788.97	
						$144,228.81
GROUP "B"						
14. Winkelman	143	127.00	272.05	145.05	20,742.15	
10. Payson	79	258.75	272.05	13.30	1,050.70	
5. Young	64	203.83	272.05	68.22	4,366.08	
						26,158.93
GROUP "C"						
20. Rice	22	989.35	204.54	-0-	-0-	
3. Roosevelt	16	195.54	281.25	85.71	1,371.36	
33. Packard	14	244.57	321.43	76.86	1,076.04	
12. Pine	8	318.65	562.50	243.85	1,950.80	
						4,398.20
HIGH SCHOOLS "A"						
Miami High School	443	925.06	386.82	-0-	-0-	
Globe High School	438	177.55	386.82	209.27	91,660.26	
						91,660.26
HIGH SCHOOLS "B"						
Hayden High School	114	248.15	738.16	490.01	55,861.14	
						55,861.14
GILA COUNTY TOTAL					$322,307.34	
						$322,307.34

TABLE VII

GRAHAM COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Safford	1,003	$ 178.44	$230.69	$52.25	$52,406.75	
4. Thatcher	417	157.18	230.69	73.51	30,653.67	
6. Pima	321	168.30	230.69	62.39	20,027.19	
						$103,087.61
GROUP "B"						
5. Solomonville	253	248.93	272.05	23.12	5,849.36	
7. Ft. Thomas	142	391.03	272.05	-0-	-0-	
						5,849.36
GROUP "C"						
16. Bonita	31	315.35	290.32	-0-	-0-	
9. Klondyke	25	311.43	180.00	-0-	-0-	
						-0-
ACCOMMODATION SCHOOLS						
Hollywood	67	122.77	272.05	149.28	10,001.76	
						10,001.76
HIGH SCHOOLS "A"						
Safford High School-	339	243.57	386.82	143.25	48,561.75	
						48,561.75
HIGH SCHOOLS "B"						
Thatcher High School-	132	202.48	473.09	270.61	35,720.52	
Pima High School	110	220.20	473.09	252.89	27,817.90	
						63,538.42
HIGH SCHOOLS "C"						
Ft. Thomas U. H. S.-	52	661.53	738.16	76.63	3,984.76	
						3,984.76
GRAHAM COUNTY TOTAL					$235,023.66	
						$235,023.66

TABLE VII

GREENLEE COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
18. Morenci	1,577	$1,014.46	$230.69	$ -0-	$ -0-	
3. Clifton	752	251.08	230.69	-0-	-0-	
2. Duncan	405	310.33	230.69	-0-	-0-	
						$ -0-
GROUP "B"						
45. Eagle	8	491.90	272.05	-0-	-0-	
22. Blue	6	461.54	272.05	-0-	-0-	
						-0-
HIGH SCHOOLS "A"						
Morenci H. S.	363	2,738.74	386.82	-0-	-0-	
						-0-
HIGH SCHOOLS "B"						
Clifton High S.	193	298.36	473.09	174.73	33,722.89	
Duncan High S.	121	433.53	473.09	39.56	4,786.76	
						38,509.65
GREENLEE COUNTY TOTAL					$38,509.65	
						$38,509.65

TABLE VII

MARICOPA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Phoenix	11,019	$ 244.43	$230.69	$ -0-	$ -0-	
4. Mesa	4,413	155.56	230.69	75.13	331,548.69	
14. Creighton	4,115	173.46	230.69	57.23	235,501.45	
8. Osborn	3,280	223.31	230.69	7.38	24,206.40	
66. Roosevelt	3,231	145.59	230.69	85.10	274,958.10	
38. Madison	2,908	203.59	230.69	27.10	78,806.80	
6. Washington	2,608	161.11	230.69	69.58	181,464.64	
7. Wilson	2,143	144.54	230.69	86.15	184,619.45	
40. Glendale	2,049	154.59	230.69	76.20	156,133.80	
5. Isaac	2,004	137.91	230.69	92.78	185,931.12	
3. Tempe	1,863	157.79	230.69	72.90	135,812.70	
21. Murphy	1,729	167.55	230.69	63.14	109,169.06	
68. Alhambra	1,676	165.33	230.69	65.36	109,543.36	
80. Chandler	1,486	179.64	230.69	51.05	75,860.30	
31. Balsz	1,404	165.33	230.69	65.36	91,765.44	
48. Scottsdale	1,241	201.45	230.69	29.24	36,286.84	
44. Avondale	1,073	160.99	230.69	69.70	74,788.10	
17. Tolleson	711	136.92	230.69	93.77	66,670.47	
89. Dysart	671	164.83	230.69	65.86	44,192.06	
11. Peoria	658	173.61	230.69	57.08	37,558.64	
41. Gilbert	658	181.71	230.69	48.98	32,228.84	
33. Buckeye	599	168.02	230.69	62.67	37,539.33	
79. Litchfield	434	164.82	230.69	65.87	28,587.58	
13. Rural	381	142.18	230.69	88.51	33,722.31	
						$2,566,898.48
GROUP "B"						
95. Queen Creek	249	165.27	272.05	106.78	26,588.22	
9. Wickenburg	296	232.77	272.05	39.28	11,626.88	
65. Littleton	294	170.93	272.05	101.12	29,729.28	
2. Riverside	236	743.86	272.05	-0-	-0-	
49. Palo Verde	228	174.76	272.05	97.29	22,182.12	
28. Kyrene	218	217.81	272.05	54.24	11,824.32	
45. Fowler	212	178.23	272.05	93.82	19,889.84	
25. Liberty	195	201.36	272.05	70.69	13,784.55	
83. Cartwright	191	173.12	272.05	98.93	18,895.63	
24. Gila Bend	182	201.56	272.05	70.49	12,829.18	

(Continued -)

TABLE VII

Continued- MARICOPA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
---GROUP "B"		$				
92. Pendergast	146	196.48	$272.05	$ 75.57	$11,033.22	
59. Laveen	141	203.68	272.05	68.37	9,640.17	
47. Arlington	134	502.68	272.05	-0-	-0-	
69. Sunnyside	110	141.61	272.05	130.44	14,348.40	
60. Higley	95	266.09	272.05	5.96	566.20	
						$202.938.01
GROUP "C"						
62. Union	54	175.63	166.67	8.96	483.84	
94. Theba	45	597.90	200.00	-0-	-0-	
86. Mobile	32	1,016.67	281.25	-0-	-0-	
85. Deer Valley	28	289.18	160.71	-0-	-0-	
75. Morristown	26	592.35	173.08	-0-	-0-	
63. Aguila	24	336.31	187.50	-0-	-0-	
93. Cave Creek	23	213.54	195.65	17.89	411.47	
90. Winters Wells	22	184.07	204.54	20.47	450.34	
81. Nadaburg	18	428.59	250.00	-0-	-0-	
71. Sentinel	9	1,600.36	500.00	-0-	-0-	
96. Agua Caliente	6	1,222.21	750.00	-0-	-0-	
						$1,345.65
ACCOMMODATION SCHOOLS						
Williams Air Force	252	107.95	272.05	164.10	41,353.20*	
						$41,353.20*
John Barry	76	107.95	272.05	164.10	12,471.60	
Cotton Center	53	107.95	169.81	61.86	3,278.58	
Arrowhead	51	107.95	176.47	68.52	3,494.52	
New River	17	107.95	264.71	156.76	2,664.92	
Harquahala Valley	16	107.95	281.25	173.30	2,772.80	
Crippled Children's	19	107.95	236.84	128.89	2,448.91	
Horse Mesa	13	107.95	346.15	238.20	3,096.60	
Sahuaro Lake	10	107.95	450.00	342.05	3,420.50	
Underwood	8	107.95	562.50	454.55	3,636.40	
Lone Butte	8	107.95	562.50	454.55	3,636.40	
						$40,921.23

* - Federal

(Continued-)

TABLE VII

Continued - MARICOPA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
HIGH SCHOOLS "A"						
Phoenix Union H. S.	8,966	$ 364.67	$ 386.82	$ 22.15	$198,596.90	
Mesa High S.	1,379	219.69	386.82	167.13	230,472.27	
Glendale U. H. S.	1,037	273.42	386.82	113,40	117,595.80	
Tempe U. H. S.	581	271.83	386.82	114.99	66,809.19	
CHANDLER H.S.	513	260.24	386.82	126.58	64,935.54	
Tolleson U.H.S.	369	248.24	386.82	138.58	51,136.02	
						$729,545.72
HIGH SCHOOLS "B"						
Scottsdale H.S.	292	399.36	473.09	73.73	21,529.16	
Buckeye U.H.S.	261	432.82	473.09	40.27	10,510.47	
Peoria H.S.	190	274.71	473.09	198.38	37,692.20	
Litchfield H.S.	169	216.83	473.09	256.27	43,309.63	
Wickenburg H.S.	132	313.21	473.09	159.88	21,104.16	
Gilbert H.S.	124	394.96	473.09	78.13	9,688.12	
						143,833.74
HIGH SCHOOLS "C"						
Gila Bend H. S.	68	291.68	738.16	446.48	30,360.64	
						30,360.64
MARICOPA COUNTY TOTAL					$3,715,840.47	
						$3,715,840.47

TABLE VII

MOHAVE COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
4. Kingman	643	$ 313.21	$ 230.69	$ -0-	$ -0-	$ -0-
GROUP "B"						
15. Bullhead	105	176.52	272.05	95.53	10,030.65	
14. Short Creek	81	156.29	272.05	115.76	9,376.56	
						$19,407.21
GROUP "C"						
11. Chloride	31	371.48	290.32	-0-	-0-	
10. Moccasin	28	178.47	160.71	-0-	-0-	
22. Valentine	17	1,380.41	264.71	-0-	-0-	
12. Topock	16	2,065.00	281.25	-0-	-0-	
8. Peach Springs	16	1,338.05	281.25	-0-	-0-	
6. Owens	13	221.33	346.15	124.82	1,622.66	
13. Yucca	13	2,227.59	346.15	-0-	-0-	
3. Hackberry	11	1,768.08	409.09	-0-	-0-	
16. Oatman	9	805.59	500.00	-0-	-0-	
9. Littlefield	9	606.09	500.00	-0-	-0-	
24. Mt. Trumbull	9	286.77	500.00	213.23	1,919.07	
						3,541.73
HIGH SCHOOLS "B"						
Mohave Co. Union	259	950.66	473.09	-0-	-0-	-0-
MOHAVE COUNTY TOTAL					$22,948.94	$22,948.94

TABLE VII

NAVAJO COUNTY	(1) 1952-53 ADA	(2(Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Winslow	1,258	$ 186.45	$ 230.69	$44.24	$55,653.92	
3. Holbrook	511	254.19	230.69	-0-	-0-	
						$ 55,653.92
GROUP "B"						
5. Snowflake	245	157.80	272.05	114.25	27,991.25	
10. Show Low	190	163.78	272.05	108.27	20,571.30	
6. Taylor	115	156.58	272.05	115.47	13,279.05	
16. Lakeside	135	156.57	272.05	115.48	15,589.80	
20. Whiteriver	76	122.27	272.05	149.78	11,383.28	
2. Joseph City	89	333.08	272.05			
23. Heber	63	131.94	272.05	140.11	8,826.93	
25. Keams Canyon	55	122.27	272.05	149.78	8,237.90	
						$105,879.51
GROUP "C"						
4. Woodruff	47	164.37	191.49	27.12	1,274.64	
31. Overgaard	40	140.80	225.00	84.20	3,368.00	
8. Pinetop	40	190.19	225.00	34.81	1,392.40	
11. Clay Springs	39	137.63	230.77	93.14	3,632.46	
27. Kayenta	19	122.27	236.84	114.57	2,176.83	
9. Pinedale	19	156.99	236.84	79.85	1,517.15	
18. Manila	15	614.88	300.00			
19. Lindon	11	146.55	409.09	262.54	2,887.94	
7. Burton	9	132.85	500.00	367.15	3,304.35	
						$119,553.77
HIGH SCHOOLS "A"						
Winslow	377	279.31	386.82	107.51	40,531.27	
						$40,531.27
HIGH SCHOOLS "B"						
Snowflake Union	229	235.23	473.09	237.86	54,469.94	
Holbrook	167	411.91	473.09	61.18	10,217.06	
						$64,687.00
NAVAJO COUNTY TOTAL					$286,305.47	
						$286,305.47

TABLE VII

PIMA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Tuscon	15,673	$ 183.13	$ 230.69	$ 47.56	$745,407.88	
10. Amphitheater	2,082	160.98	230.69	69.71	145,136.22	
12. Sunnyside	1,360	149.11	230.69	81.58	110,948.80	
15. Ajo	1,204	687.98	230.69	-0-	-0-	
6. Marana	554	319.74	230.69	-0-	-0-	
8. Flowing Wells	409	211.24	230.69	19.45	7,955.05	
						$1,009,447.95
GROUP "B"						
30. Sahuarita	184	231.37	272.05	40.68	7,485.12	
33. Wrightstown	119	246.73	272.05	25.32	3,013.08	
13. Tanque Verde	85	189.71	272.05	82.34	6,998.90	
17. Laguna	69	247.09	272.05	24.96	1,722.24	
39. Continental	61	287.55	272.05	-0-	-0-	
						$19,219.34
GROUP "C"						
20. Vail	50	1,312.95	180.00	-0-	-0-	
16. Catalina Foothills	41	434.91	219.52	-0-	-0-	
40. Indian Oasis	35	127.11	257.14	130.03	4,441.05	
49. Sopori	26	302.41	173.08	-0-	-0-	
35. San Fernando	24	240.26	187.50	-0-	-0-	
56. Serrita	16	139.58	281.25	111.67	1,786.72	
51. Three Points	12	324.31	375.00	50.69	608.28	
37. Empire	12	259.49	375.00	115.51	1,386.12	
22. Pantano	11	2,546.63	209.09	-0-	-0-	
57. Lukeville	9	135.06	500.00	364.94	3,284.46	
44. Redington	6	520.72	750.00	229.28	1,375.68	
						$12,992.31

(Continued-)

TABLE VII

Continued PIMA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
HIGH SCHOOLS "A"						
Tuscon H. S.	4,263	307.42	386.82	79.40	338,482.20	
Amphitheater	822	204.80	386.82	182.02	149,620.44	
Ajo	314	1,735.47	386.82	-0-	-0-	
						$ 488,102.64
HIGH SCHOOLS "C"						
Sunnyside	90	138.64	738.16	599.52	53,956.80	
Marana	82	1,149.72	738.16	-0-	-0-	
Flowing Wells	26	184.21	738.16	553.95	14,402.70	
					$	68,359.50
PIMA COUNTY TOTAL					$1,598,121.74	
						$1,598,121.74

TABLE VII

PINAL COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
21. Coolidge	1,886	161.33	230.69	69.36	130,812.96	
4. Casa Grande	1,572	203.41	230.69	27.28	42,884.16	
11. Eloy	1,498	166.06	230.69	64.63	96,815.74	
15. Superior	830	242.90	230.69	-0-	-0-	
3. Ray	641	495.80	230.69	-0-	-0-	
1. Florence	605	201.20	230.69	29.49	17,841.45	
24. Stanfield	596	169.06	230.69	61.63	36,731.48	
						$325,085.79
GROUP "B"						
33. Picacho	287	244.72	272.05	27.33	7,843.71	
20. Maricopa	287	255.80	272.05	16.25	4,663.75	
28. Kenilworth	245	184.92	272.05	87.13	21,346.85	
8. Mammoth	245	183.45	272.05	88.60	21,707.00	
22. Toltec	94	503.42	272.05	-0-	-0-	
2. Oracle	84	205.95	272.05	66.10	5,552.40	
43. Apache Junction	138	189.08	272.05	82.97	11,449.86	
						$72,563.57
GROUP "C"						
5. Red Rock	51	399.83	176.47	-0-	-0-	
18. Sacaton	22	674.17	204.55	-0-	-0-	
						-0-
ACCOMMODATION SCHOOLS						
11 Mi. Corner	121	112.18	272.05	159.87	19,344.27	

(Continued-)

TABLE VII

PINAL COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
HIGH SCHOOLS "A"						
Casa Grande U. H. S.	410	$ 590.17	$386.82	$ -0-	$ -0-	
Coolidge	373	294.43	386.82	92.39	34,461.47	
						$34,461.47
HIGH SCHOOLS "B"						
Santa Cruz Valley Union	265	481.41	473.09	8.32	2,204.80	
Superior	225	465.81	473.09	7.28	1,638.00	
Florence	207	366.10	473.09	106.99	22,146.93	
Ray	122	1,590.28	473.09	-0-	-0-	
						$25,989.73
PINAL COUNTY TOTAL					$477,444.83	
						$477,444.83

TABLE VII

SANTA CRUZ COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Nogales	1,049	$ 174.21	$230.69	$ 56.48	$59,247.52	$59,247.52
GROUP "B"						
6. Patagonia	186	173.98	272.05	98.07	18,241.02	$18,241.02
GROUP "C"						
3. Calabasas	50	396.54	180.00	-0-	-0-	
5. Tubac	50	278.09	180.00	-0-	-0-	
9. Lochiel	36	195.89	250.00	54.11	1,947.96	
7. Harshaw	35	326.28	257.14	-0-	-0-	
13. Amado	33	342.23	272.73	-0-	-0-	
25. Sonoita	16	670.32	281.25	-0-	-0-	
28. Santa Cruz	16	445.08	281.25	-0-	-0-	$1,947.96
HIGH SCHOOLS "B"						
Nogales	295	253.72	473.09	219.37	64,714.15	$64,714.15
HIGH SCHOOLS "C"						
Patagonia Union	72	406.60	738.16	331.56	23,872.32	$23,872.32
SANTA CRUZ COUNTY TOTAL					$168,022.97	$168,022.97

TABLE VII

YAVAPAI COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Prescott	1,753	$ 208.15	$230.69	$ 22.54	$39,512.62	
3. Verde	304	245.44	230.69	-0-	-0-	
						$39,512.62
GROUP "B"						
6. Cottonwood	261	174.18	272.05	97.87	25,544.07	
20. Bagdad	199	398.07	272.05	-0-	-0-	
31. Ashfork	129	585.18	272.05	-0-	-0-	
28. Camp Verde	122	264.75	272.05	7.30	890.60	
40. Seligman	119	563.40	272.05	-0-	-0-	
51. Chino	88	552.73	272.05	-0-	-0-	
22. Humboldt	78	705.30	272.05	-0-	-0-	
43. Mayer	67	238.10	272.05	33.95	2,274.65	
17. Congress	56	593.02	272.05	-0-	-0-	
						$28,709.32
GROUP "C"						
16. Oak Creek	36	195.24	250.00	54.76	1,971.36	
44. Willard	36	195.51	250.00	54.49	1,961.64	
15. Skull Valley	26	602.05	173.08	-0-	-0-	
52. Yarnell	19	347.84	236.84	-0-	-0-	
26. Beaver Creek	17	344.65	264.71	-0-	-0-	
27. Red Rock	16	325.79	281.25	-0-	-0-	
55. Peeples Valley	15	313.83	300.00	-0-	-0-	
35. Thompson Valley	14	853.95	321.43	-0-	-0-	
38. Nelson	13	742.64	346.15	-0-	-0-	
7. Walnut Grove	13	335.71	346.15	10.44	135.72	
23. Kirkland	11	772.46	409.09	-0-	-0-	
41. Crown King	10	269.05	450.00	180.95	1,809.50	
47. Rincon	10	540.84	450.00	-0-	-0-	
2. Williamson	9	1,540.35	500.00	-0-	-0-	
50. Canon	9	458.42	500.00	41.58	374.22	
25. Yarber	8	548.96	562.50	13.54	108.32	
14. Champie	4	963.77	1,125.00	161.23	644.92	
						$7,005.68

(Continued-)

TABLE VII

Continued YAVAPAI COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
A ACCOMMODATION SCHOOLS						
Big Park	5	$131.01	$900.00	$768.99	$3,844.95	$3,844.95
HIGH SCHOOLS "A"						
Prescott	596	297.39	386.82	89.43	53,300.28	53,300.28
HIGH SCHOOLS "B"						
Cottonwood	107	208.23	473.09	264.86	28,340.02	28,340.02
HIGH SCHOOLS "C"						
	99	388.68	738.16	349.48	34,598.52	
Mingus	59	791.57	738.16	-0-	-0-	
Bagdad	41	1,319.63	738.16	-0-	-0-	
Seligman	36	1,324.47	738.16	-0-	-0-	
Ashfork	34	482.93	738.16	255.23	8,677.82	
Camp Verde	22	370.18	738.16	367.98	8,095.56	
Mayer						51,371.90
YAVAPAI COUNTY TOTAL					$212,084.77	$212,084.77

TABLE VII

YUMA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
GROUP "A"						
1. Yuma	3,106	$ 175.92	$ 230.69	$ 54.77	$170,115.62	
13. Crane	673	161.33	230.69	69.36	46,679.28	
11. Somerton	621	158.99	230.69	71.70	44,525.70	
27. Parker	529	149.78	230.69	80.91	42,801.39	
						$ 304.121.99
GROUP "B"						
24. Wellton	191	312.27	272.05	-0-	-0-	
17. Mohawk Valley	109	574.71	272.05	-0-	-0-	
32. Gadsden	76	277.13	272.05	-0-	-0-	
						-0-
GROUP "C"						
30. Salome	43	322.06	209.30	-0-	-0-	
4. Quartzsite	38	729.43	236.84	-0-	-0-	
26. Bouse	23	911,99	195.65	-0-	-0-	
19. Wenden	22	2,339.15	204.55	-0-	-0-	
16. Hyder	16	1,306.88	281.25	-0-	-0-	
3. Vicksburg	10	828.84	450.00	-0-	-0-	
15. Aztec	10	2,011.11	450.00	-0-	-0-	
						-0-
ACCOMMODATION SCHOOLS						
Island	16	104.62	281.25	176.63	2,826.08	
						$ 2,826.08
HIGH SCHOOLS "A"						
Yuma Union	1,036	320.48	386.82	66.34	68,728.24	
						68,728.24

TABLE VII

YUMA COUNTY	(1) 1952-53 ADA	(2) Total Revenues (Col. 5, Table 6)	(3) Group Average Per Capita Cost	(4) "Need" Per Capita	(5) (1 x 4) Total "Need"	(6) GROUP TOTAL
HIGH SCHOOLS "B"						
North Yuma County Union	168	728.87	473.09	-0-	-0-	-0-
HIGH SCHOOLS "C"						
Antelope Union	70	1,457.94	738.16	-0-	-0-	-0-
YUMA COUNTY TOTAL					$ 375,676.31	$ 375,676.31

TABLE VIIA

ANALYSIS OF ONE- AND TWO-ROOM ORGANIZED SCHOOL DISTRICTS. BASED ON THE PRESENT LAW GUARANTEEING $2,500.00 TO A ONE-ROOM SCHOOL AND $5,000.00 TO A TWO-ROOM SCHOOL.

COUNTY	Districts in Need	AMOUNT	Districts Not in Need
Apache	1	$ 553.30	9
Cochise	1	1,332.35	12
Coconino	0	-0-	1
Gila	0	-0-	4
Graham	0	-0-	2
Greenlee	0	-0-	2
Maricopa	0	-0-	11
Mohave	0	-0-	11
Navajo	3	2,369.17	7
Pima	3	2,102.33	8
Pinal	0	-0-	2
Santa Cruz	0	-0-	7
Yavapai	0	-0-	18
Yuma	0	-0-	7
TOTALS	8	$ 6,357.15	101

ANALYSIS OF ONE- AND TWO-ROOM ORGANIZED SCHOOL DISTRICTS. BASED ON RAISING THE GUARANTEED AMOUNT TO $4,500.00 TO A ONE-ROOM SCHOOL AND $9,000.00 TO A TWO-ROOM SCHOOL.

COUNTY	Districts in Need	AMOUNT	Districts Not in Need
Apache	8	$ 9,952.74	2
Cochise	5	9,385.82	8
Coconino	0	-0-	1
Gila	3	4,398.20	1
Graham	0	-0-	2
Greenlee	0	-0-	2
Maricopa	3	1,345.65	8
Mohave	2	3,541.73	9
Navajo	9	19,553.77	1
Pima	6	12,992.31	5
Pinal	0	-0-	2
Santa Cruz	1	1,947.96	6
Yavapai	7	7,005.68	11
Yuma	0	-0-	7
TOTALS	44	$70,123.86	65

GUIDE - TABLE VIII

This table shows the effect of "Need" or lack of "Need" on district tax rates and compares them to the actual rates in force during 1952-53, with the resulting increase or decrease.

Column 1 brings forward the "Per Capita Need" from Column 4, Table VII.

Columns 2-6 show the tax rates required to operate at the group average per capita cost.

Columns 2 and 3 show the basic effort of $1.50 and $1.10 or less as required for elementary and high school districts; that is, no district would be expected to levy more than the above rate to qualify for the minimum educational program as represented by the average groups per capita shown on Table VII. If a rate less than the basic effort rate is sufficient to meet the average per capita cost program, that rate is shown.

Column 4 shows the rate required to provide necessary transportation usually covered by the Reserve Fund.

Column 5 gives the tax rate necessary to raise the county "Need" total to insure each school a level of operation equivalent to that permitted by the group average per capita cost.

Column 6 is the sum of rates in Columns 2-5.

Columns 7, 8, and 9 show actual rates for 1952-53.

Columns 10 and 11 show the differences between columns 6 and 9 as they apply.

Note: Schools indicated by an (*) asterisk are not part of any high school district, therefore, bear no high school tax levy.

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
APACHE COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
23. McNary	$73.11	$1.50	$.91	$.01	$1.28	$3.70	$2.88	$1.22	$4.10		$ .40
8. Window Rock	90.82	1.50	.91	.01	1.28	3.70	2.09	1.22	3.31	$ .39	
GROUP "B"											
18. Puerco	- -	.86	.91	.01	1.28	3.06	.86	1.22	2.08	.98	
11. St. Johns	45.57	1.50	.91	.01	1.28	3.70	1.15	1.22	2.37	1.33	
3. Eagar	97.21	1.50	.91	.01	1.28	3.70	3.75	1.22	4.97		1.27
2. Springerville	111.76	1.50	.91	.01	1.28	3.70	1.70	1.22	2.92	.78	
1. St. Johns	108.51	1.50	.91	.01	1.28	3.70	2.18	1.22	3.40	.30	
24. Chinle	115.58	1.50	.91	.01	1.28	3.70	.35	1.22	1.57	2.13	
GROUP "C"											
4. Nutrioso	3.26	1.50	.91	.01	1.28	3.70	3.93	1.22	5.15	1.45	
10. Klagetoh	96.69	1.50	.91	.01	1.28	3.70	-0-	-0-	-0-	3.70	
14. Vernon	13.17	1.50	.91	.01	1.28	3.70	2.05	1.22	3.27	.43	
9. Salado	104.47	1.50	.91	.01	1.28	3.70	.90	1.22	2.12	1.58	
12. Greer	255.33	1.50	.91	.01	1.28	3.70	1.39	1.22	2.61	1.09	
7. Alpine	54.74	1.50	.91	.01	1.28	3.70	1.94	1.22	3.16	.54	
19. Ganado	-0-	1.50	.91	.01	1.28	3.70	.96	1.22	2.18	1.52	
5. Navajo Comp. Sta.	-0-	1.50	.91	.01	1.28	3.70	.41	1.22	1.63	2.07	
6. Concho	38.03	1.50	.91	.01	1.28	3.70	5.91	1.22	7.13		3.43

** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

COCHISE COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) High School	(4) Reserve Fund Transportation **	(5) County Levy Needed	(6) TOTAL	(7) ACTUAL RATES Elementary	(8) High School	(9) TOTAL	(10) DIFFERENCE Increase	(11) Decrease
GROUP "A"											
27. Douglas	$ 61.17	$1.50	$1.10	$.05	$.76	$3.41	$2.68	$1.34	$4.02	$	$ .61
2. Bisbee	31.00	1.50	1.10	.05	.76	3.41	2.32	1.38	3.70		.29
13. Willcox	-0-	1.28	.77	.05	.76	2.86	1.02	1.26	2.28	.58	
9. Benson	-0-	.97	.76	.05	.76	2.54	1.11	.79	1.90	.64	
GROUP "B"											
1. Tombstone	23.24	1.50	1.10	.05	.76	3.41	1.72	1.26	2.98	.43	
21. St. David	-0-	1.02	1.10	.05	.76	2.93	1.22	1.31	2.53	.40	
12. Elfrida	97.45	1.50	1.10	.05	.76	3.41	2.48	3.35	5.83		2.42
14. Bowie	-0-	.39	.60	.05	.76	1.80	.96	.68	1.64	.16	
23. Naco	19.53	1.50	-0-	.05	.76	2.31	3.51	-0-	3.51	*	1.20
18. San Simon	-0-	.44	.45	.05	.76	1.70	1.32	1.13	2.45		.75
64. Pomerene	-0-	.81	.76	.05	.76	2.38	1.51	.79	2.30	.08	
GROUP "C"											
26. Cochise	-0-	.24	-0-	.05	.76	1.05	1.71	-0-	1.71	*	.66
81. Forrest	59.40	1.50	-0-	.05	.76	2.31	1.11	-0-	1.11	1.20 *	
55. McNeal	-0-	1.49	-0-	.05	.76	2.30	4.40	-0-	4.40	*	2.10
49. Palominas	-0-	.38	-0-	.05	.76	1.19	.56	-0-	.56	.63 *	
45. Double Adobe	-0-	1.49	-0-	.05	.76	2.30	1.76	-0-	1.76	.54 *	
68. Buena	-0-	.88	1.10	.05	.76	2.79	.75	1.66	2.41	.38	
16. El Dorado	-0-	1.41	-0-	.05	.76	2.22	1.55	-0-	1.55	.67 *	
42. Apache	-0-	.18	-0-	.05	.76	.99	.14	-0-	.14	.85 *	
22. Pearce	-0-	.98	1.10	.05	.76	2.89	.15	3.35	3.50		.61
34. Portal	118.57	1.50	-0-	.05	.76	2.31	1.37	-0-	1.37	.94 *	
24. Pool	198.14	1.50	-0-	.05	.76	2.31	1.23	-0-	1.23	1.08 *	
10. Ash Creek	4.54	1.50	-0-	.05	.76	2.31	1.27	-0-	1.27	1.04 *	
66. Rucker	664.47	1.50	-0-	.05	.76	2.31	1.25	-0-	1.06	1.25 *	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
COCONINO COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
1. Flagstaff	$ -0-	$1.08	$.75	$.06	$.15	$2.04	$.73	$ .57	$1.30	$.74	$
2. Williams	-0-	.42	.51	.06	.15	1.14	.93	.65	1.58		.44
GROUP "B"											
4. Grand Canyon	129.04	.42	.51	.06	.15	1.14	.93	.65	1.58		.44
6. Fredonia	20.97	1.50	1.10	.06	.15	2.81	.55	2.53	3.08	.27	
15. Tuba City	129.04	1.08	.75	.06	.15	2.04	.73	.57	1.30	.74	
GROUP "C"											
8. Happy Jack	71.28	1.08	.75	.06	.15	2.04	.73	.57	1.30	.74	
10. Maine Cons.	129.72	.42	.51	.06	.15	1.14	.93	.65	1.58		.44
5. Chevalon Butte	499.84	1.08	.75	.06	.15	2.04	.73	.57	1.30	.74	
ACCOMMODATION SCHOOLS											
Frazier's Wells	419.49	1.50	-0-	.06	.15	1.71	-0-	-0-	-0-		*

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
GILA COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
40. Miami	$ -0-	$ .73	$ .37	$.02	$.94	$2.06	$ .87	$ .31	$1.18	$ .88	$
1. Globe	90.64	1.50	1.10	.02	.94	3.56	3.74	3.63	7.37		3.81
17. Hayden	52.63	1.50	1.10	.02	.94	3.56	2.86	2.43	5.29		1.73
GROUP "B"											
14. Winkelman	145.05	1.50	-0-	.02	.94	2.46	2.99	-0-	2.99	*	.53
10. Payson	13.30	1.50	1.10	.02	.94	3.56	2.30	-0-	2.30	1.26	
5. Young	68.22	1.50	1.10	.02	.94	3.56	2.67	1.21	3.88		.32
GROUP "C"											
20. Rice	-0-	.16	-0-	.02	.94	1.12	.61	-0-	.61	.51 *	
3. Roosevelt	85.71	1.50	-0-	.02	.94	2.46	1.33	-0-	1.33	1.13 *	
33. Packard	76.86	1.50	-0-	.02	.94	2.46	2.06	-0-	2.06	.40 *	
12. Pine	243.85	1.50	-0-	.02	.94	2.46	.31	-0-	.31	2.15 *	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
GRAHAM COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
1. Safford	$ 52.25	$1.50	$1.10	$.01	$2.01	$4.62	$2.07	$1.79	$3.86	$ .76	$
4. Thatcher	73.51	1.50	1.10	.01	2.01	4.62	1.18	2.24	3.42	1.20	
6. Pima	62.39	1.50	1.10	.01	2.01	4.62	1.50	2.53	4.03	.59	
GROUP "B"											
5. Solomonville	23.12	1.50	1.10	.01	2.01	4.62	.36	1.79	2.15	2.47	
7. Ft. Thomas	-0-	.84	1.10	.01	2.01	3.96	.83	1.60	2.43	1.53	
GROUP "C"											
16. Bonita	-0-	1.31	-0-	.01	2.01	3.33	1.30	-0-	1.30	2.03 *	
9. Klondyke	-0-	1.04	-0-	.01	2.01	3.06	3.32	-0-	3.32	*	.26
ACCOMMODATION SCHOOLS											
Hollywood	149.28	1.50	-0-	.01	2.01	3.52	-0-	-0-	-0-	*	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
GREENLEE COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
18. Morenci	$ -0-	$ .01	$ .07	$ .01	$ .05	$ .14	$ -0-	$ .03	$ .03	$ .11	$
3. Clifton	-0-	.30	1.10	.01	.05	1.46	-0-	-0-	-0-	1.46	
2. Duncan	-0-	.09	1.10	.01	.05	1.25	.55	1.70	2.25		1.00
GROUP "B"											
45. Eagle	-0-	.27	-0-	.01	.05	.33	-0-	-0-	-0-	.33 *	
22. Blue	-0-	.30	-0-	.01	.05	.36	-0-	-0-	-0-	.36 *	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

MARICOPA COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) High School	(4) Reserve Fund Transportation **	(5) County Levy Needed	(6) TOTAL	(7) ACTUAL RATES Elementary	(8) High School	(9) TOTAL	(10) DIFFERENCE Increase	(11) Decrease
GROUP "A"											
1. Phoenix	$ -0-	$1.35	$1.10	$.01	$1.14	$3.60	$1.92	$1.13	$3.05	$ .55	$
4. Mesa	75.13	1.50	1.10	.01	1.14	3.75	4.30	1.78	6.08		2.33
14. Creighton	57.23	1.50	1.10	.01	1.14	3.75	2.06	1.13	3.19	.56	
8. Osborn	7.38	1.50	1.10	.01	1.14	3.75	1.92	1.13	3.05	.70	
66. Roosevelt	85.10	1.50	1.10	.01	1.14	3.75	4.01	1.13	5.14		1.39
38. Madison	27.10	1.50	1.10	.01	1.14	3.75	2.47	1.13	3.60	.15	
6. Washington	69.58	1.50	1.10	.01	1.14	3.75	3.03	1.63	4.66		.91
7. Wilson	86.15	1.50	1.10	.01	1.14	3.75	2.40	1.13	3.53	.22	
40. Glendale	76.20	1.50	1.10	.01	1.14	3.75	2.16	1.63	3.79		.04
5. Isaac	92.78	1.50	1.10	.01	1.14	3.75	2.88	1.13	4.01		.26
3. Tempe	72.90	1.50	1.10	.01	1.14	3.75	2.59	1.62	4.21		.46
21. Murphy	63.14	1.50	1.10	.01	1.14	3.75	2.72	1.13	3.85		.10
68. Alhambra	65.36	1.50	1.10	.01	1.14	3.75	2.85	1.13	3.98		.23
80. Chandler	51.05	1.50	1.10	.01	1.14	3.75	1.90	1.08	2.98	.77	
31. Balsz	65.36	1.50	1.10	.01	1.14	3.75	2.26	1.13	3.39	.36	
48. Scottsdale	29.24	1.50	1.10	.01	1.14	3.75	1.88	1.32	3.20	.55	
44. Avondale	69.70	1.50	-0-	.01	1.14	2.65	4.17	-0-	4.17	*	1.52
17. Tolleson	93.77	1.50	1.10	.01	1.14	3.75	2.60	1.99	4.59		.84
89. Dysart	65.86	1.50	-0-	.01	1.14	2.65	4.42	-0-	4.42	*	1.77
11. Peoria	57.08	1.50	1.10	.01	1.14	3.75	3.03	2.01	5.04		1.29
41. Gilbert	48.98	1.50	1.10	.01	1.14	3.75	2.39	1.77	4.16		.41
33. Buckeye	62.67	1.50	1.10	.01	1.14	3.75	3.16	1.16	4.32		.57
79. Litchfield	65.87	1.50	1.10	.01	1.14	3.75	2.22	-0-	2.22	1.53	
13. Rural	88.51	1.50	1.10	.01	1.14	3.75	3.71	1.62	5.33		1.58

(Continued-)

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
Continued- MARICOPA COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "B"											
95. Queen Creek	$106.78	$1.50	$ -0-	$.01	$1.14	$2.65	$5.94	$ -0-	$5.94	$ *	$3.29
9. Wickenburg	39.28	1.50	1.10	.01	1.14	3.75	2.78	1.74	4.52		.77
65. Littleton	101.12	1.50	1.10	.01	1.14	3.75	1.57	1.99	3.56	.19	
2. Riverside	-0-	.39	1.10	.01	1.14	2.64	.66	1.13	1.79	.85	
49. Palo Verde	97.29	1.50	1.10	.01	1.14	3.75	1.97	1.16	3.13	.62	
28. Kyrene	54.24	1.50	1.10	.01	1.14	3.75	1.89	1.62	3.51	.24	
45. Fowler	93.82	1.50	1.10	.01	1.14	3.75	2.31	1.99	4.30		.55
25. Liberty	70.69	1.50	1.10	.01	1.14	3.75	2.58	1.16	3.74	.01	
83. Cartwright	98.93	1.50	1.10	.01	1.14	3.75	2.68	1.13	3.81		.06
24. Gila Bend	70.49	1.50	1.10	.01	1.14	3.75	2.85	2.24	5.09		1.34
92. Pendergast	75.57	1.50	1.10	.01	1.14	3.75	2.56	1.99	4.55		.80
59. Laveen	68.37	1.50	-0-	.01	1.14	2.65	5.54	-0-	5.54	*	2.89
47. Arlington	-0-	.62	1.10	.01	1.14	2.87	1.21	1.16	2.37	.50	
69. Sunnyside	130.44	1.50	-0-	.01	1.14	2.65	5.26	-0-	5.26	*	2.61
60. Higley	5.96	1.50	-0-	.01	1.14	2.65	2.18	-0-	2.18	.47 *	

(Continued-)

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
Continued- MARICOPA COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "C"											
62. Union	$ 8.96	$1.50	$ -0-	$.01	$1.14	$2.65	$2.64	$ -0-	$2.64	$ .01 *	$
94. Theba	-0-	.28	-0-	.01	1.14	1.43	-0-	-0-	-0-	.43 *	
86. Mobile	-0-	.29	-0-	.01	1.14	1.44	1.08	-0-	1.08	.36 *	
85. Deer Valley	-0-	.44	-0-	.01	1.14	1.59	2.40	-0-	2.40	*	.81
75. Morristown	-0-	.21	-0-	.01	1.14	1.36	1.77	-0-	1.77	*	.41
63. Aguila	-0-	.52	-0-	.01	1.14	1.67	1.94	-0-	1.94	*	.27
93. Cave Creek	17.89	1.50	-0-	.01	1.14	2.65	7.01	-0-	7.01	*	4.36
90. Winters Wells	20.47	1.50	-0-	.01	1.14	2.65	6.90	-0-	6.90	*	4.25
81. Nadaburg	-0-	.66	-0-	.01	1.14	1.81	2.20	-0-	2.20	*	.39
71. Sentinel	-0-	.39	-0-	.01	1.14	1.54	.62	-0-	.62	.92 *	
96. Agua Caliente	-0-	.86	-0-	.01	1.14	2.01	2.74	-0-	2.74	*	.73
*** ACCOMMODATION SCHOOLS											
"District X"	151.00	.76	-0-	.01	1.14	1.91	-0-	-0-	-0-	*	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53
*** - Williams Air Force Base Eliminated

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

MOHAVE COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) PROJECTED RATES High School	(4) PROJECTED RATES Reserve Fund Transportation **	(5) PROJECTED RATES County Levy Needed	(6) PROJECTED RATES TOTAL	(7) ACTUAL RATES Elementary	(8) ACTUAL RATES High School	(9) ACTUAL RATES TOTAL	(10) DIFFERENCE Increase	(11) DIFFERENCE Decrease
GROUP "A"											
4. Kingman	$ -0-	$ .85	$ .47	$ -0-	$ .13	$1.46	$1.30	$ .54	$1.84	$	$ .38
GROUP "B"											
15. Bullhead	95.53	1.50	.47	-0-	.13	2.11	3.28	.54	3.82		1.71
14. Short Creek	115.76	1.50	.47	-0-	.13	2.11	5.08	.54	5.62		3.51
GROUP "C"											
11. Chloride	-0-	1.01	.47	-0-	.13	1.62	.97	.54	1.51	.11	
10. Moccasin	-0-	1.02	.47	-0-	.13	1.63	1.44	.54	1.98		.35
22. Valentine	-0-	.17	.47	-0-	.13	.78	.15	.54	.69	.09	
12. Topock	-0-	.12	.47	-0-	.13	.73	.17	.54	.71		.02
8. Peach Springs	-0-	.20	.47	-0-	.13	.81	.21	.54	.75	.06	
6. Owens	124.82	1.50	.47	-0-	.13	2.11	1.32	.54	1.86	.25	
13. Yucca	-0-	.16	.47	-0-	.13	.77	.22	.54	.76	.01	
3. Hackberry	-0-	.53	.47	-0-	.13	1.14	.28	.54	.82	.32	
16. Oatman	-0-	.83	.47	-0-	.13	1.44	.38	.54	.92	.52	
9. Littlefield	-0-	1.17	.47	-0-	.13	1.78	.16	.54	.70	1.08	
24. Mt. Trumbull	213.23	1.50	.47	-0-	.13	2.11	.04	.54	.58	1.53	

** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

NAVAJO COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) PROJECTED RATES High School	(4) PROJECTED RATES Reserve Fund Transportation **	(5) PROJECTED RATES County Levy Needed	(6) PROJECTED RATES TOTAL	(7) ACTUAL RATES Elementary	(8) ACTUAL RATES High School	(9) ACTUAL RATES TOTAL	(10) DIFFERENCE Increase	(11) DIFFERENCE Decrease
GROUP "A"											
1. Winslow	$ 44.24	$1.50	$1.10	$.03	$2.07	$4.70	$2.27	$1.57	$3.84	$ .86	$
3. Holbrook	-0-	1.23	1.10	.03	2.07	4.43	1.44	.97	2.41	2.02	
GROUP "B"											
5. Snowflake	114.25	1.50	1.10	.03	2.07	4.70	1.64	2.80	4.44	.26	
10. Show Low	108.27	1.50	1.10	.03	2.07	4.70	2.68	2.80	5.48		.78
6. Taylor	115.47	1.50	1.10	.03	2.07	4.70	2.07	2.80	4.87		.17
16. Lakeside	115.48	1.50	-0-	.03	2.07	3.60	4.80	-0-	4.80	*	1.20
20. Whiteriver	149.78	1.50	-0-	.03	2.07	3.60	-0-	-0-	-0-	3.60 *	
2. Joseph City	-0-	1.07	-0-	.03	2.07	3.17	1.88	-0-	1.88	1.29 *	
23. Heber	140.11	1.50	1.10	.03	2.07	4.70	6.15	2.80	8.95		4.25
25. Keams Canyon	149.78	1.50	-0-	.03	2.07	3.60	-0-	-0-	-0-	*	
GROUP "C"											
4. Woodruff	27.12	1.50	-0-	.03	2.07	3.60	1.52	-0-	1.52	2.08 *	
31. Overgaard	84.20	1.50	1.10	.03	2.07	4.70	6.07	2.80	8.87		4.17
8. Pinetop	34.81	1.50	-0-	.03	2.07	3.60	1.93	-0-	1.93	1.67 *	
11. Clay Springs	93.14	1.50	1.10	.03	2.07	4.70	2.51	2.80	5.31		.61
27. Kayenta	114.57	1.50	-0-	.03	2.07	3.60	-0-	-0-	-0-	3.60 *	
9. Pinedale	79.85	1.50	1.10	.03	2.07	4.70	1.14	2.80	3.94	.76	
18. Manila	-0-	.54	1.10	.03	2.07	3.74	.18	2.80	2.98	.76	
19. Linden	262.54	1.50	1.10	.03	2.07	4.70	-0-	2.80	2.80	1.90	
7. Burton	367.15	1.50	1.10	.03	2.07	4.70	-0-	2.80	2.80	1.90	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
PIMA COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
1. Tucson	$ 47.56	$1.50	$1.10	$.01	$1.00	$3.61	$2.73	$1.26	$3.99	$	$ .38
10. Amphitheater	69.71	1.50	1.10	.01	1.00	3.61	2.71	2.01	4.72		1.11
12. Sunnyside	81.58	1.50	1.10	.01	1.00	3.61	2.65	1.99	4.64		1.03
15. Ajo	-0-	.32	.19	.01	1.00	1.52	.27	.18	.45	1.07	
6. Marana	-0-	.86	.67	.01	1.00	2.54	1.58	.75	2.33	.21	
8. Flowing Wells	19.45	1.50	-0-	.01	1.00	2.51	3.09	-0-	3.09	*	.58
GROUP "B"											
30. Sahuarita	40.68	1.50	-0-	.01	1.00	2.51	3.29	-0-	3.29	*	.78
33. Wrightstown	25.32	1.50	-0-	.01	1.00	2.51	3.41	-0-	3.41	*	.90
13. Tanque Verde	82.34	1.50	-0-	.01	1.00	2.51	5.50	-0-	5.50	*	2.99
17. Laguna	24.96	1.50	-0-	.01	1.00	2.51	2.74	-0-	2.74	*	.23
39. Continental	-0-	1.37	-0-	.01	1.00	2.38	1.33	-0-	1.33	1.05 *	
GROUP "C"											
20. Vail	-0-	.09	-0-	.01	1.00	1.10	.60	-0-	.60	.50 *	
16. Catalina Foothills	-0-	.51	-0-	.01	1.00	1.52	1.33	-0-	1.33	.19 *	
40. Indian Oasis	130.03	1.50	-0-	.01	1.00	2.51	2.53	-0-	2.53	*	.02
49. Sopori	-0-	.50	-0-	.01	1.00	1.51	2.85	-0-	2.85	*	1.34
35. San Fernando	-0-	.89	-0-	.01	1.00	1.90	2.37	-0-	2.37	*	.47
56. Sierrita	111.67	1.50	-0-	.01	1.00	2.51	12.35	-0-	12.35	*	9.84
51. Three Points	50.69	1.50	-0-	.01	1.00	2.51	2.06	-0-	2.06	.45 *	
37. Empire	115.51	1.50	-0-	.01	1.00	2.51	1.59	-0-	1.59	.92 *	
22. Pantano	-0-	.06	-0-	.01	1.00	1.07	.07	-0-	.07	1.00 *	
57. Lukeville	364.94	1.50	-0-	.01	1.00	2.51	1.65	-0-	1.65	.86 *	
44. Redington	229.28	1.50	-0-	.01	1.00	2.51	.03	-0-	.03	2.48 *	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
PINAL COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
21. Coolidge	$ 69.36	$1.50	$1.10	$.01	$ .72	$3.33	$2.06	$2.07	$4.13	$	$ .80
4. Casa Grande	27.28	1.50	.63	.01	.72	2.86	1.76	1.14	2.90		.04
11. Eloy	64.63	1.50	1.10	.01	.72	3.33	2.34	1.37	3.71		.38
15. Superior	-0-	1.36	1.10	.01	.72	3.19	.57	.56	1.13	2.06	
3. Ray	-0-	.46	.27	.01	.72	1.46	.37	.16	.53	.93	
1. Florence	29.49	1.50	1.10	.01	.72	3.33	2.00	1.67	3.67		.34
24. Stanfield	61.63	1.50	.63	.01	.72	2.86	2.45	1.37	3.82		.96
GROUP "B"											
33. Picacho	27.33	1.50	1.10	.01	.72	3.33	1.38	1.37	2.75	.58	
20. Maricopa	16.25	1.50	.63	.01	.72	2.86	1.02	1.14	2.16	.70	
28. Kenilworth	87.13	1.50	1.10	.01	.72	3.33	3.03	1.67	4.70		1.37
8. Mammoth	88.60	1.50	-0-	.01	.72	2.23	2.70	-0-	2.70		.47
22. Toltec	-0-	1.12	.63	.01	.72	2.48	.58	1.14	1.72	.76	
2. Oracle	66.10	1.50	-0-	.01	.72	2.23	1.57	-0-	1.57	.66	
43. Apache Jct-Q.Cr.	82.97	1.50	-0-	.01	.72	2.23	2.28	-0-	2.28		.05
GROUP "C"											
5. Red Rock	-0-	.36	1.10	.01	.72	2.19	1.86	1.37	3.23		1.04
18. Sacaton	-0-	1.25	.63	.01	.72	2.61	.65	1.14	1.79	.82	
ACCOMMODATION SCHOOLS											
11-Mile Corner	159.87	1.50	-0-	.01	.72	2.23	-0-	-0-	-0-	*	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
SANTA CRUZ COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
1. Nogales	$ 56.48	$1.50	$1.10	$.07	$2.17	$4.84	$2.23	$1.95	$4.18	$ .66	$
GROUP "B"											
6. Patagonia	98.07	1.50	1.10	.07	2.17	4.84	1.42	2.48	3.90	.94	
GROUP "C"											
3. Calabasas	-0-	.30	-0-	.07	2.17	2.54	1.68	-0-	1.68	.86 *	
5. Tubac	-0-	.54	-0-	.07	2.17	2.78	2.98	-0-	2.98	*	.20
9. Lochiel	54.11	1.50	1.10	.07	2.17	4.84	1.95	2.48	4.43	.41	
7. Harshaw	-0-	.99	1.10	.07	2.17	4.33	1.12	2.48	3.60	.73	
13. Amado	-0-	1.02	-0-	.07	2.17	3.26	1.48	-0-	1.48	1.78 *	
25. Sonoita	-0-	.43	1.10	.07	2.17	3.77	.36	2.48	2.84	.93	
28. Santa Cruz	-0-	.73	-0-	.07	2.17	2.97	.25	-0-	.25	2.72 *	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

YAVAPAI COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) High School	(4) Reserve Fund Transportation **	(5) County Levy Needed	(6) TOTAL	(7) ACTUAL RATES Elementary	(8) High School	(9) TOTAL	(10) DIFFERENCE Increase	(11) Decrease
GROUP "A"											
1. Prescott	$ 22.54	$1.50	$1.10	$.07	$ .52	$3.19	$2.33	$1.72	$4.04	$	$ .85
3. Verde	-0-	1.31	1.10	.07	.52	3.00	.62	.96	1.58	1.42	
GROUP "B"											
6. Cottonwood	97.87	1.50	1.10	.07	.52	3.19	3.50	3.60	7.10		3.91
20. Bagdad	-0-	.79	1.01	.07	.52	2.39	1.33	.76	2.09	.30	
31. Ashfork	-0-	.47	.56	.07	.52	1.62	.46	.68	1.14	.48	
28. Camp Verde	7.30	1.50	1.10	.07	.52	3.19	2.62	1.99	4.61		1.42
40. Seligman	-0-	.49	.56	.07	.52	1.64	.56	.53	1.09	.55	
51. Chino Valley	-0-	.50	-0-	.07	.52	1.09	.99	-0-	.99	.10 *	
22. Humboldt	-0-	.37	-0-	.07	.52	.96	.66	-0-	.66	.30 *	
43. Mayer	33.95	1.50	1.10	.07	.52	3.19	2.19	1.85	4.04		.85
17. Congress	-0-	.46	-0-	.07	.52	1.05	.81	-0-	.81	.24 *	

(Continued-)

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

Continued- YAVAPAI COUNTY	(1) Per Capita "Need" (Col. 4, Table 7)	(2) PROJECTED RATES Elementary	(3) High School	(4) Reserve Fund Transportation **	(5) County Levy Needed	(6) TOTAL	(7) ACTUAL RATES Elementary	(8) High School	(9) TOTAL	(10) DIFFERENCE Increase	(11) Decrease
GROUP "C"											
16. Oak Creek	$ 54.76	$1.50	$ -0-	$.07	$ .52	$2.09	$3.96	$ -0-	$3.96	$ *	$1.87
44. Willard	54.49	1.50	-0-	.07	.52	2.09	2.09	-0-	2.09	-0- *	-0-
15. Skull Valley	-0-	.13	-0-	.07	.52	.72	1.04	-0-	1.04	*	.32
52. Yarnell	-0-	.73	-0-	.07	.52	1.32	2.72	-0-	2.72	*	1.40
26. Beaver Creek	-0-	.94	-0-	.07	.52	1.53	.67	-0-	.67	.86 *	
27. Red Rock	-0-	1.16	-0-	.07	.52	1.75	2.73	-0-	2.73	*	.98
55. Peeples Valley	-0-	1.39	-0-	.07	.52	1.98	1.89	-0-	1.89	.09 *	
35. Thompson Valley	-0-	.40	-0-	.07	.52	.99	1.45	-0-	1.45	*	.46
38. Nelson	-0-	.53	-0-	.07	.52	1.12	.68	-0-	.68	.44 *	
7. Walnut Grove	10.44	1.50	-0-	.07	.52	2.09	.58	-0-	.58	1.51 *	
23. Kirkland	-0-	1.15	-0-	.07	.52	1.74	.92	-0-	.92	.82 *	
41. Crown King	180.95	1.50	-0-	.07	.52	2.09	.97	-0-	.97	1.12 *	
47. Rincon	-0-	1.17	-0-	.07	.52	1.76	1.19	-0-	1.19	.57 *	
2. Williamson Valley	-0-	.39	-0-	.07	.52	.98	.47	-0-	.47	.51 *	
50. Canon	41.58	1.50	-0-	.07	.52	2.09	1.01	-0-	1.01	1.08 *	
25. Yarber	13.54	1.50	-0-	.07	.52	2.09	2.42	-0-	2.42	*	.33
14. Champie	161.23	1.50	-0-	.07	.52	2.09	.94	-0-	.94	1.15 *	
ACCOMMODATION SCHOOLS											
Big Park	161.23	1.50	-0-	.07	.52	2.09	-0-	-0-	-0-	*	

* - No Comparison - Elementary Districts Not Included in High School Districts
** - Transportation Expenditures From Reserve Fund 1952-53

TABLE VIII

SUMMARY AND COMPARISON OF ACTUAL AND PROJECTED RATES - 1952-53
ADJUSTED WHERE $1.50 PLUS $1.10 PRODUCES EXCESS OF GROUP AVERAGE PER CAPITA COST

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		PROJECTED RATES					ACTUAL RATES			DIFFERENCE	
YUMA COUNTY	Per Capita "Need" (Col. 4, Table 7)	Elementary	High School	Reserve Fund Transportation **	County Levy Needed	TOTAL	Elementary	High School	TOTAL	Increase	Decrease
GROUP "A"											
1. Yuma	$ 54.77	$1.50	$1.10	$.01	$ .95	$3.56	$1.99	$1.29	$3.28	$ .28	$
13. Crane	69.36	1.50	1.10	.01	.95	3.56	2.51	1.29	3.80		.24
11. Somerton	71.70	1.50	1.10	.01	.95	3.56	2.86	1.29	4.15		.59
27. Parker	80.91	1.50	.65	.01	.95	3.11	1.58	.73	2.31	.80	
GROUP "B"											
24. Wellton	-0-	1.21	.51	.01	.95	2.68	1.69	.67	2.36	.32	
17. Mohawk Valley	-0-	.53	.51	.01	.95	2.00	.98	.67	1.65	.35	
32. Gadsden	-0-	1.46	1.10	.01	.95	3.52	1.43	1.29	2.72	.80	
GROUP "C"											
30. Salome	-0-	1.22	.65	.01	.95	2.83	1.70	.73	2.43	.40	
4. Quartzsite	-0-	1.40	.65	.01	.95	3.01	.13	.73	.86	2.15	
26. Bouse	-0-	.17	.65	.01	.95	1.78	.17	.73	.90	.88	
19. Wenden	-0-	.07	.65	.01	.95	1.68	.20	.73	.93	.75	
16. Hyder	-0-	.22	.51	.01	.95	1.69	.17	.67	.84	.85	
3. Vicksburg	-0-	.72	.65	.01	.95	2.33	.39	.73	1.12	1.21	
15. Aztec	-0-	.27	.51	.01	.95	1.74	.18	.67	.85	.89	

** - Transportation Expenditures From Reserve Fund 1952-53

TABLE IX

S U M M A R Y - 1952-53

STATE SUMMARY "NEED" AND RATES FROM TABLE NO. VIII.

COUNTY	Elementary Need	Elementary Rate	High School Need	High School Rate	T O T A L Need	T O T A L Rate	Reserve Fund Transportation Rate	GRAND TOTAL
Apache	$ 131,844.18	$1.28	$ -0-	$ -0-	$ 131,844.18	$1.28	$ .01	$1.29
Cochise	195,556.93	.40	174,708.24	.36	370,265.17	.76	.05	.81
Coconino	15,119.61	.06	9,054.50	.03	24,174.11	.09	.06	.15
Gila	174,785.94	.51	147,521.40	.43	322,307.34	.94	.02	.96
Graham	118,938.73	1.02	116,084.93	.99	235,023.66	2.01	.01	2.02
Greenlee	-0-	-0-	38,509.65	.04	38,509.65	.04	.01	.05
Maricopa	2,812,100.37	.87	903,740.10	.28	3,715,840.47	1.14	.01	1.15
Mohave	22,948.94	.12	-0-	-0-	22,948.94	.12	.01	.13
Navajo	181,087.20	1.31	105,218.27	.76	286,305.47	2.07	.03	2.10
Pima	1,041,659.60	.65	556,462.14	.35	1,598,121.74	1.00	.01	1.01
Pinal	416,993.63	.63	60,451.20	.09	477,444.83	.72	.01	.73
Santa Cruz	79,436.50	.99	88,586.47	1.11	168,022.97	2.10	.07	2.17
Yavapai	79,072.57	.19	133,012.20	.33	212,084.77	.52	.07	.59
Yuma	306,948.07	.77	68,728.24	.17	375,676.31	.95	.01	.96
TOTAL	$5,576,492.27	$ .61	$2,402,077.34	$ .27	$7,978,569.61	$ .89	$ .01	$ .90

Summary

Table VI shows total revenues available to a district if each elementary district were required to levy a basic rate of $1.50 per $100.00 of assessed valuation and each high school district a basic rate of $1.10 per $100.00 assessed valuation. To the total thus raised was added the sum that would have been available per capita in each county if all revenues properly credited to the county school fund were equitably distributed to the schools without any other deductions.

The per capita total of such revenues was carried forward to Table VII and compared to the average group per capita into which each district fell. If the average group per capita was greater than the total revenues, the difference was shown as per capita need, which in turn was multiplied by the average daily attendance to determine the total need.

CHAPTER IV

PROPOSED PLAN

Legislative Program

On the basis of information developed in tables and their results, in Chapters II and III, a definite legislative program for correcting certain existing school laws is indicated.

County school fund reconstituted. Reconstituting this fund is necessary to definitely assure each child in each school district in the State of Arizona a fair and equitable share of all revenues to the general county school fund. Section 66-901 should be amended under paragraph 1-c to read:

> 66-901-Distribution of vehicle license tax- * * * the county treasurer * * * shall distribute the moneys deposited with him * * * 1-c. thirty-seven and one-half (37½) per cent to the board of supervisors, TO BE PLACED IN THE COUNTY SCHOOL FUND. * * *

We should amend Article 6, Chapter 54, Arizona Code of 1939, by adding Section 54-608a to state that known revenues from all sources be detailed within the statute as accruing to the credit of the county school fund as follows:

> Section 1. Article 6, Chapter 54, Arizona Code of 1939, is amended by adding Section 54-608a, to read:
>
> 54-608a. COUNTY SCHOOL FUND. THE COUNTY SCHOOL FUND SHALL CONSIST OF ALL REVENUES ACCRUING TO THE CREDIT OF THE SEVERAL COUNTIES FROM: 1. STATE AID APPORTIONMENT; 2. COUNTY AID APPORTIONMENT; 3. AUTO LIEU RECEIPTS; 4. FOREST RESERVE FEES; 5. TAYLOR GRAZING MONEY; 6. REVERTED BALANCES OF PREVIOUS YEAR'S COUNTY SCHOOL FUND, AND OF LAPSED DISTRICTS; AND 7. ALL DIVIDENDS, PROCEEDS FROM SALES, REFUNDS, CREDITS ARISING FROM CANCELLED WARRANTS AND ANY OTHER AMOUNTS THAT ARE PROPERLY ATTRIBUTABLE TO THE COUNTY SCHOOL FUND.

This would do away with inequitable distribution of certain school funds and clarify the use of other funds which is now being abused.

Current apportionment. As part two of the legislative program, after the county school fund is reconstituted, apportionment of the general county school fund should be amended to a current average daily attendance apportionment basis because of the tremendous growth in pupil populations in the schools of Arizona, and Section 54-608, Arizona Code of 1939, should be amended as follows:

Section 1. Section 54-608, Arizona Code of 1939, is amended to read:

54-608. APPORTIONMENT OF COUNTY SCHOOL FUND. (a) The county school superintendent * * * SHALL ON THE THIRD MONDAY OF JULY, OCTOBER, JANUARY, APRIL AND JUNE APPORTION TO THE SEVERAL COMMON AND HIGH SCHOOL DISTRICTS AND TO THE UNORGANIZED TERRITORY OF THE COUNTY ALL MONEYS TO THE CREDIT OF THE COUNTY SCHOOL FUND ON THAT DAY; PROVIDED, HOWEVER, THE COUNTY SCHOOL SUPERINTENDENT SHALL RETAIN IN THE COUNTY SCHOOL FUND TEN PER CENT OF THE JANUARY AND APRIL APPORTIONMENTS TO THE DISTRICTS AND UNORGANIZED TERRITORY TO BE USED FOR ADJUSTMENT PURPOSES AT THE TIME OF MAKING THE JUNE APPORTIONMENT. THE APPORTIONMENTS MADE IN JULY AND OCTOBER SHALL BE BASED ON THE PROPORTIONATE SHARE THAT THE AVERAGE DAILY ATTENDANCE OF THE DISTRICT OR UNORGANIZED TERRITORY FOR THE PRECEDING SCHOOL YEAR BEARS TO THE TOTAL AVERAGE DAILY ATTENDANCE OF THE COUNTY FOR SUCH YEAR. THE APPORTIONMENTS MADE IN JANUARY AND APRIL SHALL BE BASED ON THE PROPORTIONATE SHARE THAT THE AVERAGE DAILY ATTENDANCE OF THE DISTRICT OR UNORGANIZED TERRITORY FOR THE FIRST THREE SCHOOL MONTHS OF THE CURRENT SCHOOL YEAR BEARS TO THE TOTAL AVERAGE DAILY ATTENDANCE OF THE COUNTY FOR SUCH PERIOD. THE APPORTIONMENT MADE IN JUNE SHALL BE BASED ON THE PROPORTIONATE SHARE THAT THE AVERAGE DAILY ATTENDANCE OF THE DISTRICT OR UNORGANIZED TERRITORY FOR THE CURRENT SCHOOL YEAR BEARS TO THE TOTAL OF FUNDS CREDITED TO THE COUNTY SCHOOL FUND FOR THE YEAR, LESS THE AMOUNTS PAID TO THE DISTRICT OR UNORGANIZED TERRITORY BY THE PREVIOUS APPORTIONMENTS.

IN THE EVENT THE TOTAL AMOUNTS PAID TO THE DISTRICT OR UNORGANIZED TERRITORY BY THE PREVIOUS APPORTIONMENTS EXCEED THE AMOUNT TO WHICH THE DISTRICT OR UNORGANIZED TERRITORY IS ENTITLED BY ITS AVERAGE DAILY ATTENDANCE FOR THE CURRENT SCHOOL YEAR, THE COUNTY SCHOOL SUPERINTENDENT SHALL BILL THE DISTRICT OR UNORGANIZED TERRITORY FOR SUCH EXCESS AMOUNTS, AND THE DISTRICT OR UNORGANIZED TERRITORY SHALL REMIT SUCH AMOUNTS TO THE COUNTY SCHOOL FUND ON OR BEFORE THE THIRD MONDAY IN JUNE. THE COUNTY SCHOOL SUPERINTENDENT SHALL PROVIDE EACH SCHOOL DISTRICT WITH A STATEMENT OF APPORTIONMENT AT THE TIME OF MAKING EACH APPORTIONMENT, ON A FORM PRESCRIBED BY THE SUPERINTENDENT OF PUBLIC INSTRUCTION.

ON OR BEFORE THE FIFTH DAY OF JANUARY, EACH DISTRICT SHALL CERTIFY TO THE COUNTY SCHOOL SUPERINTENDENT THE AVERAGE DAILY ATTENDANCE OF SUCH DISTRICT FOR THE FIRST THREE SCHOOL MONTHS, AND WITHIN FIVE DAYS AFTER THE CLOSE OF SCHOOL, EACH DISTRICT SHALL CERTIFY TO THE COUNTY SCHOOL SUPERINTENDENT THE AVERAGE DAILY ATTENDANCE OF SUCH DISTRICT FOR THE SCHOOL YEAR. THE COUNTY SCHOOL SUPERINTENDENT SHALL CERTIFY TO THE SUPERINTENDENT OF PUBLIC INSTRUCTION, ON OR BEFORE THE TWENTIETH DAY OF JUNE, THE TOTAL AVERAGE DAILY ATTENDANCE OF THE COUNTY.

(b). * * * In the event of the destruction of or damage to the facilities of the school, the governing board of the district may present a petition to the county superintendent requesting authority to incur liabilities in excess of the district budget, in such amount as the board shall deem necessary. The county superintendent shall forward the petition together with his recommendation and a copy of the budget of the district, to the board of supervisors. The board of supervisors shall hold a hearing on the petition within twenty (20) days after receipt thereof and shall determine whether the petition shall be allowed, allowed after revision, or denied * * * . If the petition is allowed in whole or in part, the governing board shall be authorized to incur liabilities in accordance therewith, and the county school superintendent, upon presentation of proper vouchers, shall draw his warrants against such additional allowance. The liability so incurred shall be included as a separate item in the estimate of the district for the succeeding year. A copy of the order of the board of supervisors authorizing the incurring of such liabilities shall be certified by the clerk of the board and by him filed with the county treasurer. * * *

County school budgets and accounting supervision. Two sections of our code should be amended to clarify budget procedure and to insure realistic budgeting practices. Permissiveness under Section 54-431 for expending excess cash surpluses after eight months of school should be withdrawn and this section amended as follows:

> Section 1. Section 54-431, Arizona Code of 1939, is amended to read:
>
> 54-431. PURPOSES FOR WHICH SCHOOL MONEY MAY BE USED. Board of trustees shall use the school money received from the state and county school apportionment exclusively for the payment of salaries of teachers and other employees, and contingent expenses of the district. All warrants registered after January 1, 1936, drawn on the county treasurer against the school fund of the district by the county school superintendent upon the order of the board of trustees, shall be entitled to preference of payment out of the school fund according to priority of registration. If a balance remains in the school fund of a district * * * AT THE CLOSE OF A FISCAL YEAR, such balance SHALL BE USED FOR THE REDUCTION OF SCHOOL DISTRICT TAXES FOR THE ENSUING FISCAL YEAR. IF A BALANCE REMAINS IN THE UNORGANIZED COUNTY TERRITORY SCHOOL FUND AT THE CLOSE OF A FISCAL YEAR, SUCH BALANCE SHALL BE USED FOR THE REDUCTION OF THE UNORGANIZED COUNTY SCHOOL TAXES FOR THE ENSUING FISCAL YEAR. * * * .

Section 54-603 concerning budgets should be amended to insure closer budgeting practice with proper, accurate reports as to school finances in the State of Arizona, and the elimination of school districts operating with a deficit within categories of budget control. The proposed amended school law should read as follows:

> Section 2. Section 54-603, Arizona Code of 1939, is amended to read:
>
> 54-603. SCHOOL DISTRICT BUDGETS. (a) Not later than June first of each year the governing board of each common or high school district shall furnish to the county school

superintendent a proposed budget ON FORMS PREPARED BY THE SUPERINTENDENT OF PUBLIC INSTRUCTION, showing in itemized form the amount of money which, in the board's opinion, is needed for defraying the expenses of the schools within the district for the ensuing year. The proposed itemized budget, the itemized budget as finally adopted, and the records relating to all expenditures made thereunder, as well as the expenditures made pursuant to the authorization provided in subsection (b) of Section 54-608 shall be open to inspection at all times by any citizen or taxpayer of the State.

(b) The COUNTY SCHOOL superintendent shall prepare a notice fixing a time not later than June fifteenth, and a public place within each district when AND WHERE a meeting will be held at which the governing board will present, for the consideration of the residents and taxpayers of the district, the proposed budget. The notice shall be posted in a conspicuous and generally frequented place in each district and shall be published not less than five (5) days before the meeting, * * * in a newspaper of general circulation within the district, in such a newspaper of the nearest school district, by the county school superintendent. At the time and place fixed in the notice the members of the governing board shall hold the meeting and lay before the residents and taxpayers of the district in attendance thereat the proposed budget. Upon request of any person the governing board shall explain the budget, and any resident or taxpayer may protest the inclusion * * * of any item. Thereafter, the governing board shall adopt the budget, making such deductions therefrom, as it may see fit, but no addition thereto, and shall, not later than June twenty-fifth of each year, file the same as finally adopted with the county school superintendent AND TRANSMIT A COPY THEREOF TO THE SUPERINTENDENT OF PUBLIC INSTRUCTION. * * * THE COUNTY SCHOOL SUPERINTENDENT SHALL then transmit to the board of supervisors the budgets of common school districts, high school districts and union high school districts, and no expenditures shall be made for a purpose not included in such budget, * * * AND NO EXPENDITURE, DEBT, OBLIGATION OR LIABILITY SHALL BE MADE OR INCURRED IN EXCESS OF THE FUNDS BUDGETED FOR EACH PURPOSE AS SET FORTH IN THE BUDGET AS FINALLY ADOPTED, and no debt, obligation or liability shall be incurred or created in any year in excess of the total amount of such budget as finally adopted, except such as may be authorized by the board of supervisors in accordance with subsection (b) of Section 54-608.

(c) THE FINALLY ADOPTED BUDGET IN THE FORM IN WHICH TRANSMITTED TO THE COUNTY SCHOOL SUPERINTENDENT SHALL BE PUBLISHED BY THE GOVERNING BOARD WITHIN THIRTY DAYS AFTER ITS ADOPTION IN A NEWSPAPER OF GENERAL CIRCULATION WITHIN THE SCHOOL DISTRICT, OR, IF NO SUCH NEWSPAPER IS PUBLISHED IN SAID SCHOOL DISTRICT, IN SUCH A NEWSPAPER OF THE NEAREST SCHOOL DISTRICT.

Section 3. Article 6, Chapter 54, Arizona Code of 1939, is amended by adding Section 54-603a to read:

54/603a. DISTRICT RESERVE FUND. THE GOVERNING BOARD OF EACH COMMON OR HIGH SCHOOL MAY ESTABLISH AND MAINTAIN AT THE TIME OF THE ADOPTION OF EACH ANNUAL BUDGET, A SPECIAL RESERVE FUND IN AN AMOUNT NOT TO EXCEED TEN PER CENT OF SUCH DISTRICT BUDGET. THE COUNTY TREASURER SHALL KEEP THE FUND IN A SEPARATE ACCOUNT TO THE CREDIT OF SUCH DISTRICT AND SHALL DISBURSE THE FUNDS THEREIN ONLY FOR PROPERLY BUDGETED ITEMS AND ONLY WHEN THERE ARE NOT SUFFICIENT FUNDS TO THE CREDIT OF SUCH DISTRICT TO PAY CURRENT WARRANTS. THE COUNTY TREASURER SHALL REIMBURSE THE SPECIAL RESERVE FUND FOR ANY AND ALL AMOUNTS EXPENDED THEREFROM FROM REVENUES, REGULARLY RECEIVED. THE SPECIAL RESERVE FUND SHALL BE A CONTINUING FUND AND SHALL NOT BE USED BY THE GOVERNING BOARD OF SUCH DISTRICT AGAINST THE NEXT YEAR'S BUDGET.

Special county school reserve fund. The county superintendent's special county school reserve fund is unnecessary, as shown in Tables V and VA, Chapter II because sufficient ability is shown for unorganized areas to finance themselves in one- and two-room organized school districts. There is sufficient ability to meet revised minimum classroom unit costs of $4,500.00 for a one-room organized school district and $9,000.00 for a two-room organized school district in sixty per cent of our one- and two-room organized school districts.

As shown in Table VII-A, Chapter III, forty-four one- and two-room school districts would need, from some source, a state total of $70,123.86 above their present ability to adequately meet this program. This amount should not be a penalty against other organized school districts larger than one and two rooms. Also, in order to accurately maintain a base upon which to calculate any equalization formula, it was necessary that all school revenues be equally apportioned to each child within every county; therefore, Article 6, Chapter 54, Arizona Code of 1939, should be amended by adding Sections 54-603b, 54-605d, and amending Sections 54-604 and 54-606 as follows:

Section 1. Article 6, Chapter 54, Arizona Code of 1939, is amended by adding Section 54-603b, to read:

54-603b. UNORGANIZED COUNTY TERRITORY SCHOOL BUDGET. THE COUNTY SCHOOL SUPERINTENDENT SHALL NOT LATER THAN JUNE 1ST OF EACH YEAR FURNISH TO THE COUNTY TREASURER AND BOARD OF SUPERVISORS A PROPOSED BUDGET FOR DEFRAYING THE FOLLOWING EXPENSES FOR EDUCATION OF RESIDENTS IN UNORGANIZED COUNTY TERRITORY ON FORMS PREPARED BY THE SUPERINTENDENT OF PUBLIC INSTRUCTION SHOWING IN ITEMIZED FORM THE AMOUNT NEEDED FOR TRANSPORTATION OF SCHOOL CHILDREN FROM UNORGANIZED TERRITORY TO ORGANIZED SCHOOL DISTRICTS, FOR THE AMOUNT NEEDED TO ESTABLISH AND MAINTAIN SCHOOLS IN UNORGANIZED TERRITORY, AND THE AMOUNT NEEDED FOR PAYMENT OF TUITION OF PUPILS RESIDING IN THE UNORGANIZED TERRITORY AND ATTENDING COMMON OR HIGH SCHOOLS IN ORGANIZED DISTRICTS WITHIN OR WITHOUT THE COUNTY OR STATE FOR THE ENSUING YEAR. THE PROPOSED ITEMIZED BUDGET, THE ITEMIZED BUDGET AS FINALLY ADOPTED AND THE RECORDS RELATING TO ALL EXPENDITURES MADE THEREUNDER SHALL BE OPEN TO INSPECTION AT ALL TIMES BY ANY CITIZEN OR TAXPAYER OF THE STATE.

THE SUPERINTENDENT SHALL PREPARE A NOTICE FIXING A TIME, NOT LATER THAN JUNE 15TH, WHEN A MEETING WILL BE HELD AT A PUBLIC PLACE WITHIN EACH TERRITORY AT WHICH THE COUNTY SCHOOL SUPERINTENDENT WILL BE PRESENT FOR THE CONSIDERATION

OF THE PROPOSED BUDGET BY THE RESIDENTS AND TAXPAYERS OF THE UNORGANIZED TERRITORY. THE NOTICE SHALL BE POSTED IN A CONSPICUOUS PLACE IN THE COUNTY COURT HOUSE AND SHALL BE PUBLISHED ONE TIME BY THE COUNTY SCHOOL SUPERINTENDENT IN A NEWSPAPER OF GENERAL CIRCULATION WITHIN THE COUNTY, NOT LESS THAN FIVE DAYS BEFORE THE MEETING. AT THE TIME AND PLACE FIXED IN THE NOTICE THE COUNTY SCHOOL SUPERINTENDENT SHALL HOLD THE MEETING AND PRESENT THE PROPOSED BUDGET TO THE RESIDENTS AND TAXPAYERS OF THE UNORGANIZED TERRITORY IN ATTENDANCE THEREAT. UPON REQUEST OF ANY PERSON, THE COUNTY SUPERINTENDENT SHALL EXPLAIN THE BUDGET AND ANY RESIDENT OR TAXPAYER MAY PROTEST THE INCLUSION OR EXCLUSION OF ANY ITEM. AT THE PUBLIC HEARING THE COUNTY SUPERINTENDENT SHALL ADOPT A BUDGET WITH SUCH DEDUCTIONS THEREFROM OR ADDITIONS THERETO AS HE MAY SEE FIT. THEREAFTER HE MAY MAKE DEDUCTIONS THEREFROM BUT NO ADDITIONS THERETO. NOT LATER THAN JUNE 25TH OF EACH YEAR THE COUNTY SUPERINTENDENT SHALL FILE THE FINALLY ADOPTED BUDGET WITH THE BOARD OF SUPERVISORS. NO EXPENDITURES SHALL BE MADE FOR A PURPOSE NOT INCLUDED IN SUCH BUDGET AND NO EXPENDITURE, DEBT, OBLIGATION OR LIABILITY SHALL BE MADE OR INCURRED IN EXCESS OF THE FUNDS BUDGETED FOR EACH PURPOSE SET FORTH IN THE BUDGET AS FINALLY ADOPTED, AND NO DEBT, OBLIGATION OR LIABILITY SHALL BE INCURRED OR CREATED IN ANY YEAR IN EXCESS OF THE TOTAL AMOUNT OF SUCH BUDGET AS FINALLY ADOPTED, EXCEPT THAT THE BOARD OF SUPERVISORS MAY, UPON PETITION BY THE COUNTY SUPERINTENDENT REQUESTING AUTHORITY TO INCUR LIABILITIES IN EXCESS OF THE UNORGANIZED TERRITORY BUDGET, AUTHORIZE SUCH INCREASED EXPENDITURES. A COPY OF THE ORDER OF THE BOARD OF SUPERVISORS AUTHORIZING THE INCURRING OF SUCH LIABILITIES SHALL BE CERTIFIED BY THE CLERK OF THE BOARD AND FILED BY HIM WITH THE COUNTY TREASURER.

Section 2. Article 6, Chapter 54, Arizona Code of 1939, is amended by adding Section 54-605d, to read:

54-605d. UNORGANIZED COUNTY TERRITORY SCHOOL TAX LEVY. THE BOARD OF SUPERVISORS OF EACH COUNTY SHALL ANNUALLY AT THE TIME OF LEVYING OTHER TAXES LEVY A SPECIAL UNORGANIZED COUNTY TERRITORY SCHOOL TAX ON THE PROPERTY IN THE UNORGANIZED TERRITORY OF THE COUNTY. SUCH TAX SHALL BE AT A RATE SUFFICIENT TO PROVIDE THE FUNDS BUDGETED BY THE COUNTY SCHOOL SUPERINTENDENT FOR THE UNORGANIZED COUNTY TERRITORY SCHOOL FUND. SUCH TAX SHALL BE ADDED TO AND COLLECTED IN THE SAME MANNER AS OTHER COUNTY TAXES ON THE PROPERTY WITHIN SUCH UNORGANIZED TERRITORY. THE AMOUNT OF SUCH SPECIAL UNORGANIZED COUNTY TERRITORY SCHOOL TAX LEVIED UPON THE PROPERTY IN SUCH UNORGANIZED TERRITORY SHALL BE PAID INTO THE UNORGANIZED COUNTY TERRITORY SCHOOL FUND.

Section 54-604, Arizona Code of 1939, is amended to read:

54-604. SPECIAL COUNTY SCHOOL RESERVE FUND. The * * BOARD OF SUPERVISORS of each county shall AT THE BEGINNING OF each fiscal year PROVIDE AND TRANSFER from the county GENERAL FUND to a fund to be known as a special county school reserve fund an amount estimated by the county school superintendent to be required for such fund. Such estimate shall be submitted to the county treasurer and the board of supervisors not later than the 10th day of July of each year and shall include the amounts needed for the transportation of school children to and from SCHOOL IN ORGANIZED RURAL SCHOOL DISTRICTS NO LARGER THAN TWO CLASSROOMS, and the amount in excess of the estimated per capita apportionment from the county school fund to RURAL SCHOOL DISTRICTS WITH ONLY ONE SCHOOL NO LARGER THAN TWO CLASSROOMS, PLUS A SPECIAL SCHOOL DISTRICT TAX LEVY FOR SUCH SCHOOL DISTRICTS OF ONE DOLLAR AND FIFTY CENTS ($1.50) PER HUNDRED DOLLARS ASSESSED VALUATION, which EXCESS will provide each SUCH school district with not more than two thousand five hundred dollars ($2,500.00) for a one-room school DISTRICT and five thousand dollars ($5,000.00) for a two-room school DISTRICT, provided such schools are maintained for a minimum of eight months per year. IF A BALANCE REMAINS IN THE SPECIAL COUNTY RESERVE FUND OF A COUNTY AT THE CLOSE OF THE FISCAL YEAR, SUCH BALANCE SHALL BE RETURNED TO THE COUNTY GENERAL FUND.

Section 1. Section 54-606, Arizona Code of 1939, is amended to read:

54-606. DUTIES OF COUNTY TREASURER RELATIVE TO SCHOOL FUNDS. The county treasurer shall (a) Receive and hold as special funds all public school money for common school and high school education, and keep separate accounts thereof, and when it is apportioned among the school districts AND UNORGANIZED COUNTY TERRITORY, he shall keep a separate account for each SUCH district and TERRITORY AND for the special county school reserve fund.

(b) Notify the county school superintendent on the first of each calendar month of the amount of the county school funds, * * * special district funds, AND UNORGANIZED COUNTY TERRITORY SCHOOL FUNDS on hand in the treasury to the credit of such funds;

(c) Pay over, on the warrants of the county school superintendent, duly endorsed by the person entitled to receive the same, any and all money; provided that the county treasurer shall not pay any warrant for an expenditure

which * * * EXCEEDS THE AMOUNTS budgeted for the school district AND UNORGANIZED COUNTY TERRITORY against which such warrant is drawn unless such expenditure has been authorized by the board of supervisors in accordance with Section 54-608 AND SECTION 54-603a.

(d) On or before the first day of August of each year make a report to the state superintendent showing the amount of money received from state school funds, special school district taxes and from other sources; also, the total expenditures for school purposes and the balance on hand to the credit of each school district and UNORGANIZED COUNTY TERRITORY at the close of the school year.

Insure all children educational opportunity. Because Arizona has so much unorganized high school territory where there is sometimes little interest or the local elementary school board does not budget for high school tuition, many children are unable to attend high school. The law is predicated upon the final say resting with the board or county superintendent as to financing the child's high school education from a reserve fund or other source, and there are many cases where pupils graduating from elementary school wished to go on to high school, but have been unable to do so. In order to meet the intent of our constitution and subsequent statutes, amendment of 54-416 and 54-908 seems necessary, as follows:

Section 1. Section 54-416, Arizona Code of 1939, is amended to read:

54-416. POWERS AND DUTIES OF BOARD OF TRUSTEES. The powers and duties of the board of trustees of school districts are as follows:

1. The trustees, * * * A MAJORITY of whom constitute a quorum for the transaction of business, shall meet at the

most convenient place in the district, not earlier than the second day, nor later than the second Saturday of January next following the election and organize, electing one (1) of their number president and one(1) of their number clerk, and on the same day, notify the county school superintendent thereof; provided, that no meeting for organization shall be held unless each member has received three (3) days' written notice of the same, such notice to be signed by two (2) members of the board.

2. The board shall prescribe and enforce rules not inconsistent with law or those prescribed by the state board of education for their own government and the government of the schools. They may segregate groups of pupils.

3. The board shall manage and control the school property within their districts; purchase school furniture, apparatus, equipment, library books, and supplies for the use of the schools; rent, furnish, repair and insure the school property of the district; when directed to do so by a vote of the district, construct school buildings, or purchase or sell school sites; make, in the name of the district, conveyances of all property belonging to the district and sold by them, and employ under written contract, all employees of the schools. The board may, at any time after the annual election and qualification of the new members, enter into contracts with teachers, principals, janitors, attendance officers, school physician, school dentist, nurses, and other employees necessary for the succeeding year, and fix their salaries. No relative by affinity or consanguinity within the second degree of any trustee, or the husband or wife of a trustee, shall be employed in the district where he is trustee, except by the unanimous consent of the board, nor shall any teacher be employed who has not received a certificate of qualification therefor, granted by the proper authorities. Boards of trustees of districts having an average daily attendance of three hundred (300) or more may employ a certificated superintendent or principal; two (2) or more districts having an average daily attendance of three hundred (300) or more may jointly employ a principal or superintendent whose salary shall be prorated among the districts employing him in accordance with the number of children enrolled in each district, and reasonable travel expenses may be paid to such superintendent or principal when traveling on school business upon order of a majority of the board. The employment of superintendents of schools or principals may be for any term not exceeding four (4) years. Special teachers in

drawing, music, domestic science, manual training, kindergarten, commercial work, agriculture and other special subjects may be employed.

4. The board may expel pupils for misconduct and exclude from the primary grades children under six (6) years of age; shall enforce in school the course of study and the use of textbooks prescribed and adopted by the state board; may appoint district librarians and enforce the rules prescribed for the government of school libraries and shall exclude from schools and school libraries all books, publications or papers of a sectarian, partisan or denominational character.

5. The board of trustees SHALL admit pupils from any other district OR UNORGANIZED TERRITORY upon a certificate of educational convenience issued by the county school superintendent OF SUCH DISTRICT OR UNORGANIZED TERRITORY PURSUANT TO THE PROVISIONS OF SEC. 54-616 AND 54-908. Such attendance, when certified to the county superintendent by the official in charge of the school attended shall be deemed, for the purpose of determining average daily attendance, to be attendance in the common or high school of the county or district OR THE UNORGANIZED TERRITORY OF THE STUDENTS' RESIDENCE. * * * THE SCHOOL ATTENDED SHALL CHARGE TUITION OF SUCH AMOUNT AS WOULD EQUAL THE AVERAGE COST PER PUPIL OF THE COMMON OR HIGH SCHOOLS OF THE COUNTY IN WHICH THE PUPIL ATTENDS, PLUS AN AMOUNT FOR CAPITAL OUTLAY, NOT EXCEEDING ONE HUNDRED DOLLARS ($100) PER PUPIL PER YEAR, TO BE DETERMINED BY THE SCHOOL ATTENDED. PURSUANT TO A CERTIFICATE OF ATTENDANCE WITHIN FIVE DAYS AFTER THE END OF THE SCHOOL YEAR BY THE OFFICIAL IN CHARGE OF THE SCHOOL ATTENDED, THE COUNTY SUPERINTENDENT OF THE PUPIL'S RESIDENCE SHALL, PRIOR TO THE END OF THE FISCAL YEAR, DRAW HIS WARRANT ON THE COUNTY TREASURER IN FAVOR OF THE SCHOOL ATTENDED FOR THE AMOUNT SO CHARGED AND SHALL CHARGE THE AMOUNT AGAINST THE FUND OF THE DISTRICT, UNORGANIZED TERRITORY OR COUNTY IN WHICH THE STUDENT RESIDES. THE BOARD OF TRUSTEES OF THE COMMON OR HIGH SCHOOL DISTRICT OF THE STUDENT'S RESIDENCE, OR THE COUNTY SCHOOL SUPERINTENDENT IN THE EVENT A STUDENT RESIDES IN AN UNORGANIZED TERRITORY, SHALL BUDGET ANNUALLY AN AMOUNT SUFFICIENT TO PAY THE ESTIMATED FEES FOR THE FOLLOWING SCHOOL YEAR.

6. The board shall make an annual report on or before the first day of July to the county school superintendent, in the manner and form, and on the blanks prescribed by the state or county superintendent; make a report whenever required, directly to the superintendent of public instruction,

or to the county school superintendent; visit every school in the district, and examine carefully into its management, condition and needs, and provide transportation for any child or children when they deem it for the best interest of the district, whether within or without the district, county or state.

7. Boards of trustees may call meetings of the qualified school electors of the district for consultation in regard to any litigation in which the district may be engaged or likely to become engaged, or in regard to any other affairs of the district not otherwise provided for, and upon a petition of fifteen (15) per cent of the qualified electors of their district, as shown by the last annual school election, must call such meeting.

8. Boards of trustees may establish kindergartens when, in their opinion, such kindergartens will not interfere with the work of, or maintenance of the efficiency of the grades; and, in the event of the establishment of any such kindergartens, may secure funds for their maintenance as other school funds are secured.

9. The board may establish departments of manual training and household economics; organize, by and with the consent of the county superintendent, intermediate schools composed of the seventh, eighth, and ninth grades of the schools under their jurisdiction; or in union high school districts, organize the seventh and eighth grades as such intermediate schools; and, in the event of the organization of any such intermediate schools, shall secure and receive all funds necessary for the maintenance thereof, in the manner provided by law.

10. The board may include in their annual budget items for the purchase of sites or for erecting or purchasing school buildings, which items the county superintendent shall include in his estimate to the board of supervisors, and the board of supervisors may, in its discretion, make a sufficient levy on the property of said district to produce the amount asked for; provided, that said levy for such purpose shall not exceed ten (10) cents on each one hundred dollars ($100) of valuation of such property.

11. The board may permit the use, under its discretion, and subject to such conditions, rules and regulations as it may prescribe, of the school house or houses within the district as a civic center for such district, where the citizens, parent teachers' association, camp fire girls, boy scout troops, clubs and associations formed for

recreational, educational, political, economic, artistic or moral activities of the district may engage in supervised recreational activities and where they may meet and discuss, from time to time, as they may desire, any and all subjects and questions which, in their judgment, may appertain to the educational, political, economic, artistic and moral interests of the citizens of the respective communities in which they reside; provided that such use of said public school houses and grounds for said meetings shall in no wise interfere with such use and occupancy of said public school house and grounds, as is now, or hereafter may be, required for the purpose of said public schools in the State of Arizona.

12. The board may employ such professional personnel as may be deemed necessary for the purpose of making surveys of and recommendations relating to the curricula, physical plant and other requirements of the district.

Section 2. 54-908, Arizona Code of 1939, is amended to read:

54-908. ADMISSION OF PUPILS--TUITION OF NON-RESIDENTS. Students shall be promoted from the eighth grade of the common schools on certificates of promotion, granted as prescribed by the state board, and signed by the teacher of such eighth grade having but one teacher, or by the principal of the school, or the city superintendent of schools, and by the county superintendent. Such certificates shall admit the holders to any high school in the state. Within any high school or union high school district, the superintendent of such high school shall supervise the work of the eighth grade of all schools employing no superintendent or principal. Non-resident pupils of school age, otherwise qualified, residing * * * in a district or UNORGANIZED TERRITORY having no high school or a school wherein high school subjects are taught, * * * SHALL BE ISSUED A CERTIFICATE OF EDUCATIONAL CONVENIENCE BY THE COUNTY SCHOOL SUPERINTENDENT, AUTHORIZING THE PUPIL TO ATTEND A HIGH SCHOOL IN AN ADJOINING DISTRICT OR COUNTY WHETHER WITHIN OR WITHOUT THE STATE.

Lapsing of school districts. Section 54-610, Arizona Code of 1939, should be amended to do away with permissiveness on the part of the county superintendent who may suspend a district and the board of supervisors who may lapse a school district if in any common school district there has been an average daily

attendance of less than eight pupils between the ages of six and twenty-one years. By keeping an organized status these small districts, without definite action from the county superintendent's office or board of supervisors' office, harm children of this area. Many instances in the State of Arizona show that the district still keeps its organization, elects its board of trustees, prepares a budget, and levies a tax, but does not hold school within its district and has not held such school for many years. In some instances it has no school building in the district, but transports its children to an adjoining school district and pays tuition because in this way it can maintain a low tax rate.

If the intent of our school laws were enforced and the laws were administered correctly, a more equitable distribution of wealth for tax purposes would be accomplished for the adjoining district; therefore, the following amendment to Section 54-610 seems necessary to accomplish reduction of the number of school districts in the State of Arizona:

> Section 1. Section 54-610, Arizona Code of 1939, is amended to read:
>
> 54-610. LAPSING OF SCHOOL DISTRICTS. If in any common school district there has been an average daily attendance of less than eight (8) pupils between the ages of six and twenty-one years OR SCHOOL HAS NOT BEEN HELD WITHIN THE DISTRICT for three (3) months during the school year, the county superintendent * * * SHALL at once suspend the district and report the fact to the board of supervisors at their next meeting. The board * * * SHALL declare the district lapsed, and attach the territory thereof to one or more of the adjoining school districts, dispose of the property of

the lapsed district and place the proceeds to the credit of the lapsed district. Thereupon the county superintendent shall determine all unbonded indebtedness of said lapsed district, and shall draw his warrant, on proper vouchers, on the county treasurer in payment thereof. Any balance remaining after such payment shall be transferred to the county school fund.

CHAPTER V

SUMMARY

This study of school district finances in Arizona has indicated pertinent facts leading to some definite recommendations and conclusions:

Conclusions

1. Assessed valuation of territory not supporting a school is equal to $20,731,905.85. Cost of educating pupils in such territory for 1952-1953 was $558,901.19, which amount included $335,386.79 of state, county and federal funds. A tax rate of $1.08 per $100.00 assessed valuation is all that is necessary to meet this cost. These schools now receive aid at the expense of operating organized districts through the county superintendent's special county school reserve fund. Unorganized territory pays no local school tax at present.

2. Funds required to bring the programs of all districts up to the level of the different group averages would amount to $7,978,569.61. With proposed amendments to present laws (Chapter IV) this amount would tend to be lowered considerably, predicated on legislative action.

3. For both elementary and high school the most efficient-sized school is one that has an average daily attendance of between 600 and 900. One- and two-room elementary schools are most expensive. Small high schools are most expensive. Schools over 900 average daily attendance, in most cases, tend to show an increase in cost over those in the 600 to 900 group. Except for schools over 900, costs progress in inverse proportion to size of school.

4. Examination of records reveals that many schools are now operating programs below generally accepted minimum standards.

5. Accurate analysis of school finances is not possible because of lack of uniformity and accuracy in reports sent to the State Department and lack of uniformity of formula in distributing moneys from the county general school fund to the various districts.

6. The use of broad base tax levies should facilitate more efficient district organization.

7. If all revenues properly credited to the county school fund for the school year 1952-1953 were equitably distributed on a per capita basis using current average daily attendance, such apportionment by counties would range from $104.62 to $225.62.

8. Using current average daily attendance as a basis of distributing the county general school fund, fast-growing dis-

tricts would receive aid for all new pupils during the first year of attendance and thus decrease the local tax burden. At present the county school fund is distributed on the average daily attendance of the previous school year.

9. An examination of increase and decrease of tax rates reveals considerable variance due to several contributing factors on which generalization is difficult.

10. This study indicates that no undue hardship on school equalization by counties would be encountered in eleven of our counties. In three counties, Navajo, Graham, and Santa Cruz, there might be an apparent hardship to raise the revenues needed to meet such equalization. This may be due to any or all of the following factors:

a. Large number of small schools
b. Low assessed county valuation
c. Possible low assessment ratio to true value
d. Sparse population
e. Absence of industry
f. Difference between current educational effort and proposed group average per capita cost.

11. Of a total of 261 elementary administrative units, elementary schools and schools in unorganized territory, there are 119 one- and two-room schools.

Recommendations

1. The special county school reserve fund should be eliminated since schools it supports are, in a majority of cases, capable of supporting themselves by levying a small tax rate for school purposes. With very few exceptions, valuation of such areas is more than sufficient to support the necessary schools. These few exceptions of one- and two-room organized school districts, which have little or no assessed valuation, should be subsidized from the general county fund, using the county tax base to meet this necessary assistance. On the basis of this study, in the counties where this assistance from the general county fund would be necessary, the tax rate to meet it would be negligible.

2. The level of aid of one- and two-room organized school districts should be raised from $2,500.00 to $4,500.00 for a one-room school and from $5,000.00 to $9,000.00 for a two-room school, to insure minimum educational opportunities for children living in such areas. Under present economic conditions, $2,500.00 per classroom unit is inadequate and an increase to $4,500.00 per classroom unit is necessary. To determine eligibility under this provision the following procedure is suggested: If the total of the average daily attendance apportionment from the county school fund and the amount

raised by the basic tax rate of $1.50 per $100.00 assessed valuation does not equal the classroom unit cost of $4,500.00, such additional funds to meet this classroom unit cost would be estimated by the county superintendent and raised through a tax levy set by the board of supervisors on (a) county-wide basis or directly apportioned from the county general fund.

3. All budgets of schools and unorganized territory should be set up by the county superintendent and approved by the board of supervisors.

4. For school purposes, all unorganized territory should be brought together through a taxing unit--Dixtrict X--and in all respects operated like any other district, though under the county superintendent and board of supervisors. Laws should be enacted to eliminate present glaring inequities, insure uniform record-keeping, modernized to meet present day requirements, and to insure better business principles being used in our public school system. Amendments to certain sections of our school code, as written in Chapter IV, should be adopted to insure better school management and operation.

5. The record-keeping and accounting system should be revised in its entirety by setting up a simplified uniform system in the local school districts and county school offices to facilitate more accurate and meaningful reporting.

6. It is a known fact that state equalization is preferable to any other type because of a broader tax base and many more sources of revenue available to the State than any lesser political subdivision. To accomplish state equalization, many problems are apparent:

a. Uniform, equalized, assessing policy regulations and practices throughout the State of Arizona are necessary to set a maximum tax rate for a district to participate in an enrichment program on the State level. This seems to be a political football and very difficult to accomplish in the State of Arizona.

b. Equalization on the State level necessitates a constitutional amendment either by initiative or referendum.

c. To date, one initiative and one referendum on state equalization have been submitted to the people without definite mathematical formula. Both were refused.

7. With the corrective legislation suggested in this study, definite possibility of equalization from the county level is indicated. The arbitrary maximum tax rate of $1.50 for elementary school districts and $1.10 for high school districts is not excessive and would not prove too great a burden on property owners and industry, inasmuch as such tax

rate is based on assessed valuation and not true value. Assessing practice and policy within a county could be controlled and equalized by pressure of the people themselves, because they elect the county assessor. This study shows that eleven counties would have $1.00 or less tax rate to meet an equalization or enrichment program. This would insure a maximum tax rate of $3.60 or less to each school district and assure adequate funds to finance equal educational opportunities for every child in the State of Arizona. Within Navajo, Graham, and Santa Cruz counties the tax rate is $2.00 or above to meet this equalization or enrichment program within their respective counties. As stated in the summary above and verified from the State Tax Commission's sample survey of assessing practices in the State of Arizona, these counties are assessed at a very low rate to true value. If percentage of assessed valuation to true valuation were brought up to 30 per cent, increased assessed valuation in these counties would result and the tax rate on the county to meet this equalization would be reduced.

It is felt that a definite possibility of equalization for schools from the county level is reasonable and possible as determined from information and analysis of this study. This possibility is further predicated on passage of corrective legislation as proposed, so that more accurate figures are available on which to base county equalization.

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