

HISTORICAL REVIEW OF FINANCIAL EQUITY IN MISSOURI:
1993 FOUNDATION FORMULA AND AMENDMENTS

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1993 FOUNDATION FORMULA AND AMENDMENTS

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HISTORICAL REVIEW OF FINANCIAL EQUITY IN MISSOURI: 1993 FOUNDATION FORMULA AND AMENDMENTS

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ABSTRACT

The purpose of this study was to assess the impact of the 1993 Missouri Outstanding Schools Act (OSA) Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding. This research considered the revenue per student per penny of property tax levy, the revenue per student, and the legislative decision to guarantee a minimum (hold harmless) payment per student to analyze whether funding for Missouri public schools was more equitable than the pre-1993 OSA formula. Specific fiscal years from 1998-99 through 2005-06 were selected for analysis. The horizontal equity statistics of coefficient of variation, federal range ratio, and McLoone Index were calculated and tracked for the selected years. These measures were applied to the data for all districts and to the data for non-hold harmless districts.

The results of this study were compared to the pre-OSA (1992-93) statistics reported in the 1999 Missouri Department of Elementary and Secondary Education study. Data for all years selected compared to the pre-OSA year of 1992-93 showed improved equity for all districts and for non-hold harmless districts on both the revenue per student per penny of tax rate basis and on a revenue per student basis using the coefficient of variation and the federal range ratio. All years, except 2005-06, showed improved equity using the McLoone Index. All statistics analyzed demonstrated dramatically greater improved equity for non-hold harmless districts than for all districts.

CHAPTER 1

INTRODUCTION TO THE STUDY

Equitable distribution of state funds to public schools has been attempted and debated for over 100 years, with the earliest efforts noted in the work of Cubberley (Addonizio, 2003). State governments' methods to ensure equal distribution of funding to school districts have been through legislating funding formulas, but most have found this to be a difficult task. While states use funding formulas in an attempt to achieve equity in school funding, a number of mandated state funding formulas have failed to achieve an equitable system (Addonizio).

School funding equity issues were addressed in Missouri in 1993 when Cole County Circuit Court Judge Byron Kinder ruled the state school funding formula unconstitutional. In *Committee for Educational Equality, et al. v. State of Missouri, et al. and Lee's Summit School District R-VII, et al. v. State of Missouri, et al. (1993)* the Cole County Circuit Court stated that "The present Missouri school system does not provide an 'equal opportunity' for each Missouri child as guaranteed by the Missouri Constitution" (p. 2). In this decision, Judge Kinder noted vast differences in funding and resources and referred to the variance of school facilities in Missouri as being "golden to the god awful" (p. 2). In response to the Kinder decision, the Missouri Legislature in 1993 passed a major educational reform act officially labeled Senate Bill 380 and titled the Outstanding Schools Act (OSA). This legislation was designed to address equity in the formula, raise academic standards, increase accountability and provide additional tax revenue.

Most states use one of two fundamental approaches when creating state funding formulas: the revenue equality (foundation) approach or the equal access to revenue (guaranteed tax base) approach. The OSA state aid formula primarily uses the equal access approach and was designed by the legislature to provide equal access to educational revenue for equal tax rates. The purpose of this study is to assess the impact of the 1993 Missouri Outstanding Schools Act Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding.

Creation of a state school finance funding formula is an exercise in public policy development. The definition created by Fowler is “the dynamic and value-laden process through which a political system handles a public problem. It includes a government’s expressed intentions and official enactments as well as its consistent patterns of activity and inactivity” (Fowler, 2000, p. 9). For decades the Missouri General Assembly has discussed, debated, and eventually passed numerous bills concerning the financing of public schools. And, over the years these bills have established Missouri public policy for funding public education. With the passage of the OSA the public policy for funding Missouri public education changed significantly.

The Missouri Department of Elementary and Secondary Education (MO DESE) conducted a study in 1999 for the Commission on Performance created through the Outstanding Schools Act. The purpose of the study was to determine if the new OSA formula was having the desired affect on funding equity. Data from 1992-93, the year before the OSA formula was adopted, were compared with data from 1997-98, the year after the formula was fully implemented (Missouri Department of Elementary and Secondary Education, 1999). The study compared the revenue per student per penny of

tax rate and the revenue per student for 1992-93 and 1997-98 to determine if the funding equity gap had decreased as a result of the OSA formula. Both measures showed improvement in 1997-98 when compared to 1992-93 (Missouri Department of Elementary and Secondary Education, 1999). The Missouri legislature made numerous changes to the OSA formula in the years 1994, 1996, 1998, 1999, 2001, and 2002 affecting the original design of the OSA formula. Those changes are described in detail in Chapter Two.

Conceptual Underpinnings for the Study

America is historically considered the “land of opportunity” with public education a key factor for providing that opportunity. School finance reform related to equity began in the early 20th century with Ellwood P. Cubberley. Cubberley was “dedicated to the principle of equality of educational opportunity for all” (Brimley & Garfield, 2002, p. 173). In 1905 Cubberley began an era of school finance studies and devising state plans to provide equal opportunity for all (Brimley & Garfield, 2002). His fundamental principal was that all children are important and need equal educational opportunity.

Local property taxes contribute substantially to funding education and as a result contribute to gaps in per pupil spending across school districts. The tax rate in each Missouri school district is initially approved by the voters of the district. The board has discretion to levy taxes up to that approved limit. The local school board has the responsibility for determining when educational needs of the district are such that it is necessary to ask the voters for additional taxing authority in order to have more revenue for the educational needs of the district. Tax rate increases are approved in some districts and not in others. The judgment of the local school board as to what level of revenue is

needed as well as the final judgment of the voters, lead to differences in revenue available for the districts.

Equity Concepts

Equity is generally addressed by the three main principles of horizontal equity, vertical equity and equal opportunity. The definition of horizontal equity provided by Berne and Stiefel (1984) is “students who are alike should receive equal shares” (p. 13). To achieve horizontal equity there must be equal revenues and expenditures per student, equal class sizes, equal mastery of competency objectives, and equal application of other resources to obtain equal outcomes. However, children are different and have different needs.

Consideration of the differences in students is emphasized in the concept of vertical equity. Vertical equity is “appropriately unequal treatment of unequals” (Berne & Stiefel, 1984, p. 2). This means that in certain circumstances it is acceptable to treat students or districts differently by providing more revenue or services to some than to others (Odden & Picus, 2000). It is appropriate to spend more money on students with greater needs in areas such as special education, poverty and language barriers. Legitimate differences deserving additional resources for the child may include the characteristics of the child, the district in which the child lives and the instructional opportunities in the school (Berne & Stiefel). Vertical equity requires making value judgments and it is often very difficult for parties to reach agreement on the appropriate characteristics.

Equal opportunity, the third equity principle, is stated in the negative: “there should not be differences according to characteristics that are considered illegitimate,

such as property wealth per pupil, household income, fiscal capacity, or sex” (Berne and Stiefel, 1984, p. 17). This principle is addressed by the concept of fiscal or wealth neutrality “that education should not be a function of local wealth” (Berne & Stiefel, 1984, p.17).

The concept of adequacy goes beyond equity and considers whether the amount is sufficient to achieve one or more performance objectives (Guthrie & Rothstein, 2001). The principle of horizontal equity will be addressed in this study.

Statement of the Problem

Missouri state law limits local taxation for public education to the property tax. School districts have a wide range of local wealth as measured by assessed valuation. As a result, school districts rely on receiving state money to combine with local money to provide adequate educational services to students. In Missouri public school districts the percentage of a district’s budget supported by state money ranges from approximately three percent to sixty percent. Because of that large variance it is important to know whether, when state money is combined with local money, improved equity resulted with implementation of the Outstanding Schools Act (OSA).

The OSA, the sweeping school-reform law enacted by the Missouri General Assembly in 1993, prescribed a new formula for distributing basic state aid to the public schools. This formula was designed to remedy inequities and inadequacies cited in the January 1993 decision of Judge Byron Kinder, Cole County Circuit Court, following a lawsuit by a group of Missouri school districts.

As stated earlier, most states use one of two fundamental approaches when creating systems for distributing revenues to school districts: the revenue equality

(foundation) approach or the equal access to revenue (guaranteed tax base) approach. The OSA state aid formula primarily uses the equal access approach and was designed to provide equal access to educational revenue for equal tax rates. The formula attempted to address revenue equality, as well as the issues of revenue adequacy and wealth neutrality, by (a) helping low-wealth, lower-spending school districts by requiring a minimum tax rate of \$2.75; (b) providing increasing amounts of state aid for a wide range of district property tax rates between the minimum tax rate and the maximum tax rate for state aid of \$4.60 per \$100 of assessed valuation through 1998-99 and \$4.95 from 1999-00 through 2005-06; (c) assuring, through a guaranteed tax base, that a minimum level of funds is available to all districts; and (d) increasing the revenues for students in poorer school districts while not decreasing revenues for students in any other school district in the state.

In 1999 the MO DESE prepared an equity study of the formula. The intent of the 1999 MO DESE equity study was to “assess the impact of the 1993 Missouri Outstanding Schools Act OSA Foundation Formula on the equity of statewide educational funding” (Missouri Department of Elementary and Secondary Education, 1999, p. 7). The report of findings of the 1999 study suggested that since the implementation of the new formula “Missouri has made substantial progress in assuring that students in all school districts have equitable access to a level of funding needed to support quality education” (Missouri Department of Elementary and Secondary Education, Executive Summary, 1999, p. 1). The MO DESE study did not address significant changes that have occurred as a result of legislative changes to the formula since the 1997-98 year or provide a historical summary of the equity of the OSA Foundation Formula.

Purpose of the Study

The purpose of this study is to assess the impact of the 1993 Missouri Outstanding Schools Act Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding. Specific years were chosen for inclusion in the analyses based upon several factors. The fiscal years 1993 and 1998 previously analyzed by MO DESE are included in this study and five additional years have been selected for further analysis. Fiscal year 1999 was selected to capture the legislative changes to the OSA through the 1998 legislative session. Senate Bill 781, passed in the 1998 legislative session, required numerous changes to the formula and these changes were effective in fiscal year 2000. Fiscal year 2001 was the last year the proration factor was at the 1.00 level. This is significant because the proration factor is a percentage adjustment to all districts' entitlement so the sum of the payment due the districts equals the state revenue available through the state budget appropriation process. A proration factor less than 1.00 indicates that the initial sum of the payment due the districts was greater than the state revenue appropriation. Fiscal year 2004 was selected because the new formula adopted in Senate Bill 287 (SB 287) in the 2005 legislative session used fiscal year 2004 data for setting the state adequacy target. Fiscal year 2006 is the most recent year of the OSA formula including all modifications incorporated through the years of its implementation and is the final year before implementation of SB 287 which dramatically changed the structure of state education funding in Missouri. The selected years are summarized in Table 1.

Table 1

Summary of Years Selected for Analysis

<u>Fiscal Year</u>	<u>Rationale for Year of Analysis</u>
1993	Pre-OSA, 1999 MO DESE Equity Study.
1998	First year of full implementation of OSA Formula, 1999 MO DESE Equity Study.
1999	Last year before major changes in Senate Bill 781 became effective.
2000	Numerous changes passed in 1998 in Senate Bill 781 became effective.
2001	Last fiscal year the proration factor was at 1.00.
2004	The new formula, Senate Bill 287, used fiscal year 2004 data for setting the State Adequacy Target.
2006	Last fiscal year of the OSA formula and all amendments.

Research Questions

The following research questions will guide this study:

1. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student (average daily attendance) per penny of tax rate basis?
2. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student basis?
3. Is the legislative decision to guarantee a minimum (hold harmless) payment per student impacting equity?

Hypotheses

The following alternative hypotheses are offered to address the research questions:

- H_{A1}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_{A2}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.
- H_{A3}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_{A4}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.
- H_{A5}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the increasing values of the McLoone Index approaching the value of 1.00.
- H_{A6}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.

- H_A7: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.
- H_A8: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.
- H_A9: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.
- H_A10: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the higher values of the McLoone Index.

Research question one will be addressed by alternative hypotheses one and two.

Research question two will be addressed by alternative hypotheses three through five.

Research question three will be addressed by alternative hypotheses six through ten comparing the statistics of all districts to the statistics of non-hold harmless districts.

Assumptions

Assumptions have been made regarding this research study. They are:

1. The data obtained from the MO DESE are accurate. The data are provided to MO DESE by school district personnel. Attendance data and financial data are audited by independent auditors. Data accuracy is dependent on the reliability of those reporting the data at the district level.
2. The MO DESE equity study completed in 1999 was valid.

3. The comparison of all districts to non-hold harmless districts is appropriate because of the legislative decision to establish a minimum, hold harmless, payment for districts that otherwise would have received less state aid based on the formula calculation.

Design Controls

The design controls applied in this study are:

1. All data were from the official database maintained by MO DESE.
2. The design of the study followed the MO DESE equity study completed in 1999.
3. The data for 1992-93 and 1997-98 were analyzed by this researcher to confirm the results before proceeding with the additional years.
4. The statistics for 1992-93 for non-hold harmless districts were computed so as to have the pre-OSA comparison value.

Definition of Key Terms

Adequacy. Level of resources sufficient to meet educational purposes, not just an equal distribution (Johnson, 2002).

Annual Secretary of the Board Report. A financial statement submitted annually by each Missouri school district to the MO DESE at the end of the fiscal year listing revenues by source and expenditures by category.

Assessed valuation. Value of property calculated by the county assessor and varies depending on whether the property is classified as residential, agricultural, commercial or personal.

Average daily attendance (ADA). The sum of the total hours attended during the regular school term divided by the hours in session and the total hours attended during the summer school session divided by 1,044.

Coefficient of variation. The standard deviation divided by the mean expressed in either decimal or percent form (Odden & Picus, 2000). Another way to define it is “the square root of the variance of per-pupil objects divided by the mean per-pupil object” (Berne & Stiefel, 1984, p. 19).

Core Data. Data submitted by Missouri school districts to the MO DESE. Data used in this study include property tax and attendance data.

Deducts. Revenue sources received by Missouri school districts and deducted from the district’s total entitlement in the OSA formula.

Eligible pupils (EP). The sum of summer school average daily attendance and ADA.

Equal access. This measures whether each penny of local property tax rate produces the same amount of revenue when considering both local and state revenue. All students have access to equal dollars on a per unit basis of a penny of property tax.

Equal opportunity. There is no relationship between local wealth measured by assessed valuation and combined local and state money a district has available to spend per student (Berne & Stiefel, 1984).

Equalized operating levy. The operating levy (Incidental Fund plus Teacher’s Fund) adjusted for the county average sales ratio. The calculation is: operating levy multiplied by the county sales ratio divided by .3333.

Equity. The attempt to equally distribute revenue per pupil to school districts. (Johnson, 2002).

Federal range ratio. This measure is the difference between the per-student data at the 95th and 5th percentiles of students, when the data are arranged in ascending order of per-student values, divided by the per-student value at the 5th percentile of students (Berne & Stiefel, 1984).

Fiscal neutrality. A concept in school finance that specifies no relationship should exist between the property wealth of a school district and the money spent to educate students in the school district (Johnson, 2002).

Foundation formula. Missouri's primary funding mechanism for public schools.

Foundation formula deductions. The local and state revenues deducted from the local and state entitlement are local property taxes, fines, intangible taxes, state assessed railroad and utility taxes, federal property revenue, Proposition C revenue, Fair Share revenue (portion of cigarette tax), and Free Textbook revenue (foreign insurance tax).

Foundation formula revenue. The local and state revenues of local property taxes, merchants and manufacturers taxes, in lieu of taxes, intangible taxes, fines, state assessed railroad and utility taxes, federal property revenue, Proposition C revenue, Fair Share revenue (portion of cigarette tax), Free Textbook revenue (foreign insurance tax), and Basic formula revenue.

Foundation program. The comprehensive program of state funds for Missouri school districts and includes foundation formula, transportation, special education, gifted education, vocational education, career ladder, and early childhood.

Guaranteed tax base (GTB). A state specified assessed valuation level such that districts with an assessed valuation per pupil lower than the guaranteed tax base are guaranteed a combination of state and local revenue at the guaranteed tax base level multiplied by the district's tax rate (Odden & Picus, 2000).

Hold-harmless factor. A provision to prevent a district from receiving less money per student than the district received from the previous funding formula.

Horizontal equity. Equal treatment of equals such that students who are alike should receive equal shares of some resource (Berne & Stiefel, 1984).

Levy. Also known as tax rate. Impose a tax on property.

Line 14 (at-risk). State revenue generated for at-risk students based on the number of students eligible for free or reduced price lunch.

Local effort. Revenue received by a school district from its property tax rate and other dedicated sources such as fines revenue from the county government.

McLoone Index. The "ratio of the actual sum of per-pupil objects for pupils below the median to the sum of per-pupil objects that would exist if each pupil below the median were at the median per-pupil object" (Berne & Stiefel, 1984, p. 19). Orlofsky states that it "measures the gap between what the bottom half of districts spend per student and what they would spend if they spent as much as the district in the middle of the funding pack" (Orlofsky, 2000, p. 66).

Minimum tax rate. The lowest tax rate permitted by constitution or law and is often an eligibility requirement for state aid. Having a portion of the district's funding derived from a local tax encourages involvement of the community with the school district. Missouri's minimum tax rate is \$2.75 in the combined Incidental and Teachers

Funds with the exception that a lower tax rate is permitted when required by constitutional provisions or permitted by state statute.

Operating levy for school purposes. The sum of the tax rate set by the school board in the Incidental and Teachers Funds.

OSA Formula. Outstanding Schools Act formula passed as part of Missouri Senate Bill 380 in 1993.

Outstanding Schools Act. Name given to Senate Bill 380 passed in 1993.

Per pupil expenditures. General operating expenditures for grades K-12 of the district divided by the ADA calculation associated with that year.

Per student. The average daily attendance in the regular school term plus the summer school average daily attendance on a unit basis.

Property tax. The revenue received by the district from the tax rate set per one hundred dollars of assessed valuation of real and personal property.

Proposition C. The revenue received by the district from the one percent state sales tax passed in Missouri in 1982 for elementary and secondary education. One half of the revenue received was a deduction in the OSA formula.

Proration factor. A percentage adjustment to all districts' entitlement so the sum of the payment due the districts equals the state revenue available through the state appropriation process. The desired proration factor is 1.00.

Revenue equality. All districts receive the same amount of revenue per ADA.

Revenue per student. Foundation formula revenue received by a district divided by the district's ADA.

Revenue per student per penny of tax rate. Foundation formula revenue divided by ADA and divided by the number of pennies of tax rate for that district.

Senate Bill 380. Missouri legislation passed in 1993 also known as the Outstanding Schools Act and contained a new basic state aid funding formula for public school districts.

Tax rate. Also referred to as levy. Number of pennies approved by voters to be applied to each one hundred dollars of assessed valuation to generate revenue for the taxing jurisdiction.

Vertical equity. The unequal treatment of unequals because of legitimate differences (Berne & Stiefel, 1984).

Wealth neutrality. The relationship of local and state revenue to the property wealth of the districts (Skinner & Staesina, 2004).

Limitations of Study

The following limitations have been identified to guide the interpretation of this study:

1. This study included only Missouri's public school districts and the student and financial data reported by those districts to the MO DESE.
2. The study only included revenue distributed through the foundation formula and associated with the formula as deductions. Categorical funds such as transportation, special education, gifted education, at-risk, vocational education, career ladder, and early childhood education are not included.
3. The study made no attempt to define variances in cost of education due to geography or any other reason.

4. Expenditures of school districts are not analyzed in the study but rather only specific actual revenues from state and local sources distributed to school districts.
5. The researcher is the Associate Commissioner for the Missouri Department of Elementary and Secondary Education.
6. The study does not address adequacy of funding of Missouri public education.
7. Statistics are presented only for fiscal years through 2005-06, the final year of the OSA formula. No actual data are available for the 2006-07 year, which is the first phase-in year of the formula subsequent to the passage of Senate Bill 287 in 2005.

Summary

The importance of equity in school funding and identified equity issues in Missouri were described in Chapter One. This chapter also included the statement of the problem, the purpose of the study, the research questions, the hypotheses, definition of key terms, and limitations of the study.

Additional background information, presentation of the data for the study and the description of the findings of the study will be presented in Chapters Two through Five. A review of the literature concerning national and Missouri equity issues is provided in Chapter Two. The research design and methodology, description of the population, sample, data collection and instrumentation, and variables used in this study is provided in Chapter Three. The descriptive statistics and data related to the study and the statistical interpretation of the data are presented in Chapter Four. The summary of the study, the report of the findings, conclusions, implications for practice, and recommendations for further study are presented in Chapter Five.

CHAPTER 2

REVIEW OF RELATED LITERATURE

School finance has been a topic of research for decades. This study will briefly describe the beginning of state support for schools, the related local property tax and major court decisions. A detailed description of the components of Missouri's Outstanding Schools Act (OSA) formula and the subsequent revisions will be provided.

National School Finance Discussion

Public education in America is designed to provide an equal opportunity to a quality education for all children, regardless of the child's background and physical or mental challenges. Through the years, students, parents, or districts believed that the educational system available to them was in violation of some aspect of the United States Constitution or their state's constitution. A significant factor in the educational system of any state is the equitable distribution of state money, considering local resources, to the public school districts. Property tax has been a primary funding source for local revenue for public education. In some states, it is the only permitted local tax for public education. A brief history of the property tax and some landmark court cases on school funding will be discussed.

History of Property Tax

Cubberley (1920) reported that by 1825 the initial funding for common schools from land grants, license fees and permanent endowment funds was replaced with the general thinking that "the only safe reliance of a system of state schools lay in the general and direct taxation of all property for their support" (p. 339). By the years 1825 to 1830

state taxation for education was established in the northern states. However, increasing state taxation to provide for better schools caused much discussion and argument (Cubberley, 1920).

State aid through state taxation, even in the early 1800s, became a tool for establishing prerequisites for receiving state aid. These included a local tax for schools at some specified level, certain length of school term, free heat, free textbooks, and supplies (Cubberley, 1920). “The right to tax for support, and to compel local taxation, was the key to the whole state system of education” (Cubberley, 1920, p. 340).

Major Decisions Around the Country

The equity or adequacy of state school finance systems has been challenged in court for several decades. The state legislature has the responsibility of establishing a state school finance system that is in compliance with the state’s constitutional requirements (Rossmiller, 2001).

The *Serrano v. Priest* case was the first successful challenge to a state school finance system. The decision in 1971 by the California Supreme Court set a standard for courts to use when analyzing school funding inequity challenges (Dayton, 2006). The court mandated that the quality of education for a child must not be a function of the local community wealth but rather of the wealth of the whole state.

A watershed opinion in school finance litigation at the federal level was handed down by the United States Supreme Court in *San Antonio v. Rodriguez* in 1973 (Underwood & Verstegen, 1990). This decision upheld the Texas school finance system against an equal protection challenge to the U. S. Constitution. A district with low property values and a district with high property values, both in the San Antonio area,

were compared to show vastly different local property tax contribution to education. The plaintiffs argued that the system discriminated against the poor people in Texas by providing the students an inferior education (Underwood & Versteegen, 1990). The Supreme Court found that the Texas system did not operate to disadvantage any class. The Court also ruled that “the right to education was not a fundamental right under the U. S. Constitution” (Underwood & Versteegen, 1990, p. 178). State constitutions typically include educational provisions, and concerns about education financing are appropriately addressed through the state court system.

Another early case challenging a state’s school finance system was *Robinson v. Cahill* in New Jersey in 1973. The trial court in New Jersey said the school funding system violated equal protection guarantees of the U. S. Constitution, the New Jersey Constitution, and the New Jersey Constitution’s education article (Dayton & Dupre, 2006). However, the New Jersey high court rejected the claimed equal protection violations and focused only on the education article in the New Jersey Constitution.

While there were suits in several states after 1973, the next major victories for plaintiffs occurred in 1989 in Kentucky, Montana and Texas (Dayton & Dupre, 2006). In 1989 the Kentucky Supreme Court upheld the circuit court decision in *Rose v. Council for Better Education, Inc.* that the state’s school finance system violated the state of Kentucky’s constitution’s education clause to provide children with the efficient system of common schools. The property wealth in Kentucky school districts varied significantly. Likewise, the per pupil revenue across the districts was very disparate (Picus et al., 2004). The Kentucky General Assembly then devised a new school finance

system in addition to overhauling the organization and structure of K-12 education in Kentucky (Picus et al., 2004).

In 1989, in *Edgewood Independent School District v. Kirby*, the Texas Supreme Court affirmed that the Texas school finance system was unconstitutional because it violated the requirement for an “efficient system of public schools” (Brimley & Garfield, 2002, p. 229). Although the Texas legislature passed, and the Governor signed, Senate Bill 1 in 1990, the plaintiffs returned to court arguing that the new system did not make sufficient changes to bring about equity. The court agreed with the plaintiffs and stated that the financing system must “draw revenue from all property at a substantially similar rate” (Brimley & Garfield, 2002, p. 230). A system was then designed to send revenue from wealthy districts to poorer districts.

The 1973 decision in New Jersey in *Robinson v. Cahill* was not the end of school finance litigation in that state. The *Abbott v. Burke* case is more than twenty years old, with the initial case filed in 1981. The State of New Jersey Department of Education website states that “Abbott” is the shorthand description for a series of New Jersey Supreme Court decisions (New Jersey Department of Education). The state was ordered to provide parity in funding for regular education between 30 of the state’s poorest school districts and New Jersey’s wealthiest areas. The 1997 decision in *Abbott IV* ordered the state to reduce spending disparities between the rich and poor communities. The New Jersey legislature increased what was called “parity” funding by nearly \$250 million. However, the litigation continued. The decisions in *Abbott V – Abbott VIII* set forth reforms not previously required in decisions in other states. These reforms included a “whole-school reform package with high educational standards, full-day kindergarten,

preschool for 3-and 4-year-old children, a class size of 15 children, and a 100 percent state-funded facility upgrade program” (Ritter & Lauver, 2003, p. 576). The state aid calculated for Abbot districts provides them with the same per-pupil amount for operations as available in New Jersey’s wealthiest districts (New Jersey Department of Education).

The state of Kansas, Missouri’s border state to the west, has also had ongoing school funding litigation dating back to *Brown v. Board of Education of Topeka*, which culminated in the U. S. Supreme Court desegregation decision in 1954 in *Brown v. Board of Education*. The Kansas public education funding was found to be unconstitutional in 1972 by a trial court in *Caldwell v. State*. The legislature then passed a funding system in which the state funded the difference between local revenues and a per pupil foundation funding level known as the School District Equalization Act (Teachers College, 2006). This act was challenged in 1990 in *Mock v. State* with the result being a new finance system in 1992. Subsequently, another case, *Montoy v. State* was filed but initially dismissed by a state court in 2001 with that decision reversed by the Kansas Supreme Court in January 2003. Court decisions and legislative actions have occurred in the ensuing years. In July 2006 the Kansas Supreme Court closed the case stating that the new system complied with its earlier decisions (Teachers College, 2006).

Litigation in Arkansas, Missouri’s border state to the south, dates back to 1983 with the Arkansas Supreme Court ruling in *Dupree v. Alma School District No. 30* that the state’s school funding system was unconstitutional (Teachers College, 2006). The state then revised its funding system, which was later challenged. In 2001 in *Lake View School District, No. 25 v. Huckabee* the trial court found the funding system to be

unconstitutional. The Arkansas Supreme Court affirmed the trial court decision and gave the state until January 1, 2004 to establish a constitutional system (Teachers College, 2006). However, that date passed without compliance, resulting in the appointment of special masters by the court. Legislative changes were made and funding increases were provided. Some monitoring by the court continues (Lyon, 2007).

In addition to litigation in numerous states regarding the equity and adequacy of the state's public school funding system, emphasis on the amount of money spent in the classroom is an initiative of a Washington, D. C. based advocacy group named First Class Education. This advocacy group is trying to build support in state legislatures to direct more money to classroom instruction without increasing taxes. The specific initiative is known as the "65% Solution" and calls for states to adopt laws requiring that 65% of a district's operating budget to be spent on direct classroom instruction (Fermanich, 2006). The definition of instructional expenditures used is that of the National Center for Education Statistics and excludes school improvement activities such as professional development, as well as pupil support services such as counselors, nurses and librarians (Fermanich, 2006). A study released in November 2005 by Standard & Poor's indicated there was "no statistical link between the 65% classroom spending and higher test scores" (Fermanich, 2006). This initiative was discussed by the Missouri legislature in 2006 but no legislation was enacted.

Summary

For decades there has been litigation of state public school finance systems. Litigation is likely to continue and any given state may find itself in court multiple times through the years. Plaintiffs currently pursue the issue of adequacy of funding in addition

to equity. Accountability requirements of the federal government, as well as state government, provide the opportunity for plaintiffs to prove that poor performance on standardized tests is a function of funding and that increased funding will result in improved student performance (Dayton & Dupre, 2006). However, legislators may be more inclined to be responsive to political consequences associated with raising taxes or reallocating revenue than to court mandates (Dayton & Dupre). While judicial action may help in improving equity and adequacy in educational resources, cooperation and collaboration is also needed between legislators, educators, community leaders and other interested parties to support school funding reforms (Dayton & Dupre).

Missouri School Finance Discussion

The remedy often applied to address differences in the local property tax base is a guaranteed tax base system in which all districts are guaranteed combined state and local revenue based on a state tax base calculation (Odden, 1992). Districts would raise substantially the same amount of state and local revenue when they have equal tax rates. The state system may permit varying tax rates based on school district voter decisions. Higher tax rates generally generate more state and local money for the district. Missouri's system of funding public education has been a tax rate based system.

Equity of State Funding to Missouri Public School Districts

Equity of public school finance is currently an area of great concern throughout the nation. Orlofsky (2000) stated "Few aspects of education have generated as much attention and dispute as how schools are financed. Since 1971, courts have found school finance systems in 17 states unconstitutional because of disparities in spending between rich and poor districts" (p. 66). Orlofsky's report also graded each state on the equity in

its school spending system and Missouri received a grade of F. The primary purpose of this study is to assess the effectiveness of Missouri's basic state aid funding formula in providing equitable revenue for students in Missouri's public schools.

Along with the increased attention, there has also been a change in the way school funding equity is viewed by the judicial system, as well as the general population. Odden (1999) summarized the potential affects of this perceptual change in the construct of school finance equity by suggesting that the new benchmark is whether the school finance system provides sufficient resources to educate all students to high standards. This benchmark is the foundation of the adequacy school finance perspective.

The increased attention on adequate spending level, financing focused on the site rather than the entire district, alternative delivery systems, and other concerns surrounding public education throughout the nation has had specific results in Missouri. In *Committee for Educational Equality, et al. v. State of Missouri, et al. and Lee's Summit School District R-VII, et al. v. State of Missouri, et al. (1993)* the Cole County Circuit Court stated "The present Missouri school system does not provide an 'equal opportunity' for each Missouri child as guaranteed by the Missouri Constitution" (p. 2). The court further stated:

Missouri's system of school finance as presently funded does not "maintain" a system of education providing for a "general diffusion of knowledge and intelligence" available to all Missouri children at the level necessary in this era to "preserv[e] the rights and liberties of the people". Missouri does not provide an educational opportunity for each Missouri child "without regard to wealth, birth or accidental condition or circumstance" which is implicit in the Jeffersonian concepts ingrained in our Constitution. The present system of financing the public schools of Missouri *does not pass constitutional muster.* (p. 2-3)

For the more than 500 districts at that time, the available annual revenues on a per student basis ranged from \$9,750.53 down to \$2,653.04 and was viewed by the court as one of the most disparate situations of any state in the United States.

This judicial decision prompted a swift response from the Missouri General Assembly. As stated by the Missouri Department of Elementary and Secondary Education (1999), “The Outstanding Schools Act, passed by the Missouri General Assembly in 1993, prescribed a new formula for distributing basic state aid to the public schools. This formula was designed to remedy inequities and inadequacies cited in the January 1993 decision of Judge Byron Kinder, Cole County Circuit Court” (p. 5).

Although generally viewed as successful in improving school finance equity, issues still remain related to these legislative changes. Missouri’s system shares some structural elements with the previous School District Equalization Act (SDEA) of the neighboring state of Kansas. Baker and Imber (1999) found that the Kansas legislation has not produced a funding system that provides each child an equal educational opportunity.

Under the new system, the two groups of districts that outspent the state average under the old system, wealthy suburban districts and wealthy small districts, continue to enjoy above average spending, while the districts that originated the suits that led to the demise of the old system continue to lose. Kansas has not come closer to achieving wealth neutrality with its new finance system than it did with its old. The level of funding for the education of pupils in Kansas still depends very much on where in the state they live. (p. 136)

The Kansas funding system has since been revised.

Whether the funding system in Missouri passed in 1993 by the General Assembly is either adequate or equitable has not been litigated. Although the system was designed

to provide equity on the basis of equal access to combined state and local revenue per student based on each penny of property tax levied, it does not equalize the revenue per student. In reviewing the Kansas system, Baker and Imber (1999) state “. . . like most tax-base equalization programs, the SDEA was predicated on the initially tenuous and ultimately unfounded belief that equalizing the power to spend would inspire voters in poorer districts to adopt tax rates sufficient to equalize spending” (p. 122). Since Missouri’s system similarly rewards districts with higher tax levies there was a concern that its OSA system would not meet a court’s test of equity. While considering changes to the funding system, Missouri policy makers reviewed decisions from other states that have had funding systems similar to Missouri’s. A comprehensive evaluation of the equity of the Missouri school finance system is needed to establish a sound basis for these important decisions. The primary purpose of this current study is to assess the effectiveness of Missouri’s OSA basic state aid funding formula in providing equitable revenue for students in Missouri’s public schools.

Brief History of School Finance in Missouri

In an interview by Kathleen Sullivan Brown with Senator Harold Caskey, the sponsor of Senate Bill 380 (SB 380), the Senator stated that

the revision of the school aid formula in 1993 stipulated that the legislature must revisit the formula periodically to make sure that the formula is doing what it was supposed to accomplish. When we began the revision in 1993, we were using ‘equal access’ as the basis of the revised formula and we looked at states such as Texas and California. The purpose of this ‘Tightrope’ study was to contrast where we are now from when we began this effort back in 1993. (Brown, 2001)

During the interview the Senator also suggested that the main reason for disparities in spending across Missouri’s districts “is that the property values differ so

greatly in various parts of the state” and that “the quality of a child’s education should not depend on where they live, and the state constitution obligates us to make sure educational services are equitable for all children” (Brown, 2001, p. 2).

Senator Caskey believed that SB 380 addressed the problems of Missouri’s school funding system at least in the short-term. However, in the late 1990s he was concerned with the financial equality across the state. As the sponsor of SB 380, Senator Caskey “realized that the components of the bill would have to be reexamined and reconfigured after ten years, but indiscriminate legislation has forced the reexamination in six to seven years” (Caskey, 2001, p. 2). Senator Caskey introduced Senate Bill 1040 (SB 1040) during the 2000 legislative session. SB 1040 contained numerous formula changes; however, the General Assembly did not pass that bill. A new formula was not passed until May, 2005.

Missouri Litigation and Legislative Response

Cole County Circuit Court Decision

The 1993 decision of the Cole County Circuit Court has been stated previously in this paper. It was the impetus for the Missouri legislature to pass a new funding formula in May 1993 through Senate Bill 380. In addition to a new funding formula, this bill included numerous accountability measures and other provisions affecting education.

Senate Bill 380 (Outstanding Schools Act) (1993)

One aspect of this act was a revision to the state aid foundation formula for Missouri’s public school districts. The entire Outstanding Schools Act (OSA) state aid formula often is referred to as the foundation program. It consists of four parts:

1. District entitlement (Line 1)

2. Deductions (Lines 2 through 10)
3. Categorical add-ons (Lines 11 through 18)
4. District apportionment

The first two parts of the foundation program result in a “basic formula” payment which was intended to increase the equity of the state and local system for financing Missouri public schools (Jones & Risdon, 1996). This “basic formula” consisted of Lines 1 through 10 and was often referred to as the “foundation formula” or “equity formula”. The foundation formula uses the minimum local property tax rate of \$2.75 per \$100 of assessed valuation multiplied by the guaranteed tax base to provide a minimum level or “foundation” of support for basic educational programs per eligible pupil. The guaranteed tax base was the per pupil assessed valuation in the district in which the ninety-fifth percentile pupil was located when districts were ranked from lowest to highest assessed valuation per pupil. Districts with an assessed valuation per eligible pupil lower than the guaranteed tax base were guaranteed a combination of state and local revenue at the guaranteed tax base level.

For the years 1993-94 through 1998-99 the range of tax rates above the minimum up to \$4.60 per \$100 of assessed valuation was multiplied times the guaranteed tax base to provide equal access to revenues to enrich or expand educational programs in addition to the basic programs. For the years 1999-00 through 2005-06 the maximum tax rate used in the formula was \$4.95. The extent to which districts chose to finance enrichment or expansion of educational programs by increasing property tax rates above the minimum was a matter of local control. Consequently, the OSA formula was not designed to provide revenue equality on a per student basis since tax rates could vary across districts

(Jones & Risdon, 1996). However, nearly the same amount of money from combined state and local sources was generated per eligible pupil by each penny of tax rate for most districts.

The foundation amount or district entitlement (Line 1) was determined annually for each “eligible pupil”. The eligible pupil unit was the sum of the regular term average daily attendance plus two times the summer school average daily attendance, with the second count of summer school average daily attendance limited to five percent of the regular term average daily attendance. The district entitlement was supported by a combination of state and local revenues. The greater the wealth of a school district, the greater the district’s share (deductions) of the prorated entitlement, and the smaller the state’s foundation formula payment. Line 1 equaled the product of the number of eligible pupils, the district’s operating tax rate, the guaranteed tax base, and the proration factor.

The size of the state’s appropriation for the foundation formula impacted the district’s entitlement through the proration factor. A proration factor was a decimal fraction constant for all districts that was multiplied times each district’s entitlement so that the sum of the districts’ payments equaled the amount appropriated by the legislature for the formula for the year (Jones & Risdon, 1996).

Lines 2 through 9 represented dollars the district received from local property tax and other state sources. The state’s share of the prorated district entitlement was the difference between Line 1 and the sum of Lines 2 through 9. This remainder was called the “basic formula” or “foundation formula” amount.

The basic formula was designed to produce the same amount of combined state and local revenue on a per pupil basis in all school districts per penny of local property

tax rate. The formula provided equal access to combined state and local revenues for approximately 95 percent of Missouri's public school students within the property tax range between \$2.75 and \$4.60, initially, per \$100 of assessed valuation. The initial calculation of the guaranteed tax base was the assessed valuation per eligible pupil of the district with the 95th percentile student when the districts were ranked from low to high by assessed valuation per eligible pupil.

According to the 1993 OSA, no district shall receive less state aid per eligible pupil than it received in the base year of 1992-93. A district which would have received less state aid under the OSA formula than under the previous formula was protected by this provision of the law and "held harmless." A "hold harmless" district receives more state aid than the OSA formula would otherwise provide, thus likely having a negative impact on equity.

Another part of the 1993 OSA formula was the categorical add-on component (Lines 11 through 18). These were state revenues designated by legislative appropriation for programs unique to the district or for programs for special needs students who may be more costly to educate and are not uniformly distributed among school districts (Jones & Risdon, 1996). These categoricals included funding for at-risk students (Line 14), transportation, special education, gifted, vocational, career ladder, and early childhood education. The Line 14 was often considered part of the basic foundation formula because the OSA required combining Line 14 with Lines 1 through 10 to determine whether a district was to be paid an amount per eligible pupil that was higher than the formula calculated; in other words, the district was held harmless.

Line 14 provides money to assist districts with meeting the needs of students at-risk of not completing their education. The calculation multiplies the number of students eligible for free or reduced price lunch, a weighting factor of .20, the guaranteed tax base, and the minimum levy of \$2.75.

Senate Bill 676 (1994)

Soon after the passage of SB 380 the legislature identified unintended consequences of having eliminated a Building Fund for recording revenue and expenditures for buildings and equipment. In 1994 the legislature passed Senate Bill 676 (SB 676), creating the Capital Projects Fund to replace the Building Fund previously eliminated in the OSA. The tax rate in the Capital Projects Fund was not included in the tax rate used in the foundation formula. Other provisions were enacted concerning the Capital Projects Fund but these provisions did not impact the foundation formula.

SB 676 clarified the power of local school boards to increase tax rates to comply with the minimum tax rate requirement so long as the tax rate did not exceed the highest tax rate in effect subsequent to the 1980 tax year.

Senate Bills 795, 542 & 563 (1996)

In 1996 the Missouri General Assembly passed Senate Bill 795, 542 & 563 (SB 795) which made several changes to the OSA formula. While the OSA required that districts have a \$2.75 tax levy to be eligible for state aid, SB 795 required that districts whose tax rate was reduced below \$2.75 due to property reassessment would set their tax rate at that lower level or ask the voters for an increase in the tax levy. The effect was the elimination of the mandatory minimum tax levy of \$2.75 per one hundred dollars of assessed valuation.

In cases where the district's entitlement (Line 1 of the Basic Formula) has decreased due to a decrease in the tax rate as a result of reassessment (reassessed value of real property exceeded the Consumer Price Index), a calculated levy was to be entered on Line 1 so that the decrease in Line 1 equals the decrease in Line 2. This provision allowed the tax rate used on Line 1 to be higher than the rate used on Line 2. The bill provided the elimination of this calculated levy when the district increased its tax levy through voter approval by more than the calculated levy.

SB 795 changed the definition of the guaranteed tax base to be the state average equalized assessed valuation per eligible pupil for the third preceding year multiplied by 2.167. The bill also limited the value of the income factor on Line 2 of the deductions to 1.00 for the growth in assessed valuation after December 31, 1994.

Senate Bill 781 (1998)

Additional changes were made to the OSA in 1998 with the passage of Senate Bill 781 (SB 781). One change raised the maximum tax rate on Line 1 to \$4.95 while the maximum rate on Line 2 was only raised to \$4.70. Another change subdivided Line 1 into A and B components. The tax levy on Line 1A was the lesser of the district's operating levy or \$2.75. The tax levy on Line 1B was the amount of the district's operating levy that was greater than \$2.75. In addition, the proration factor calculation for Line 1 changed by maintaining the proration factor at 1.00 on Line 1A until Line 1B has been reduced to .95. Then, if the funding level was insufficient to fund all districts at 1.00 and .95, the proration factor for 1A and 1B were to be decreased together, maintaining five hundredths difference between the two lines.

The original Line 14 multiplied the free or reduced price lunch eligible pupils by twenty percent and the minimum tax levy. SB 781 increased the weighting of free or reduced price lunch eligible pupils to twenty-two percent for districts with a tax levy of \$2.75 or less. For districts with a tax levy greater than \$2.75, SB 781 revised the calculation to weight the students at twenty percent for the first \$2.75 of the tax levy (Line 14A) and weight the students at thirty percent for the portion of the tax levy that exceeded \$2.75 (Line 14B). The guaranteed tax base used on Line 14B was fixed at the 1998-99 level.

Prior to SB 781, the summer school ADA was added to the regular school term ADA for the year that immediately preceded the summer school. To assist districts in more accurately estimating the ADA for the school year, the summer school ADA was added to the ADA of the regular school term immediately following the summer school.

The original hold harmless provisions of the OSA were modified by SB 781. Prior to 1999-00 districts were held harmless to the amount they received in 1992-93 per eligible pupil, meaning they would receive no less per eligible pupil than they received the last year of the previous formula. SB 781 provided the opportunity for the hold harmless minimum payment to increase by the greater of the growth in Line 14 At-risk revenue for the current year compared to 1997-98 on an eligible pupil basis or the current year Line 1 minus Line 10 amount per 1992-93 eligible pupil multiplied by the current year Line 14 amount per eligible pupil with that product added to the 1992-93 amount.

SB 781 also created a provision for a district meeting certain criteria to receive credit in the foundation formula for no more than eighteen cents of its combined Debt Service Fund and Capital Projects Fund tax levy. Eligible districts then received state

money to assist with capital needs, including retirement of general obligation bond debt. A provision in SB 781 allowed the St. Louis City School District to submit a sales tax proposal to the voters. It is the only district allowed to have a sales tax. The tax rate used in the formula for the St. Louis City School District is the property tax rate plus the property tax rate equivalent of the voter approved sales tax.

House Bill 889 (1999)

The Missouri General Assembly passed House Bill 889 (HB 889) in 1999 which authorized the inclusion of attendance hours outside the regular school day of students qualifying for and receiving remediation instruction in the average daily attendance calculation programs. The inclusion of these attendance hours allowed a qualifying student's ADA to be greater than 1.00.

HB 889 also included a revision to the calculated levy used on Line 1 of the Basic Formula due to reassessment. If the district board of education voted to raise its levy up to or above the add-on for reassessment prior to January 1, 2000 or by voter approval anytime, the add-on for reassessment was only applicable for five (5) years.

Senate Bill 353 (2001)

In 2001, the Missouri General Assembly passed Senate Bill 353 (SB 353) to allow a district to keep a calculated levy reassessment add-on even if the voluntary tax rate rollback increased as long as the actual adjusted tax levy in the combined Incidental and Teachers Funds did not decrease from the prior year. SB 353 also removed the five-year sunset passed in 1999 in the case where the district voted to raise its levy up to or above the recalculated levy. The calculated levy was the mechanism used to protect a district

from a loss of state aid when the district was required to roll its tax levy back following reassessment pursuant to Article X, Section 22 of the Missouri Constitution.

House Bill 1711 (2002)

An effort by the Missouri legislature to provide more legislative control of the cost of the foundation formula led to the passage of House Bill 1711 (HB 1711) in May of 2002. HB 1711 changed the definition of the guaranteed tax base calculation to the average of the assessed valuation per eligible pupil for the third and fourth preceding years multiplied by 2.167. The Basic Formula Line 2 deduction was changed to average the individual district's first and second preceding years assessed valuation. Both of these revised calculations averaged assessed valuations from a property reassessment year and a non-reassessment year.

New Litigation

A new lawsuit was filed in Cole County Circuit Court on January 6, 2004 by the reconstituted Committee for Education Equality, stating that the foundation formula was neither adequate nor equitable (*Committee for Educational Equality, et al. v. State of Missouri, et al.*, Case No. 04CV323022). During the fall of 2003 the Joint Committee on Education investigated ideas for a new formula. The Joint Committee hired R. C. Wood and Associates to review Missouri's current formula and provide recommendations for improvement. One major recommendation was to move from a tax rate driven system to one based on a cost/need student driven system (Wood, 2004). Then, during the 2005 legislative session, the legislature discussed ideas for a new formula and passed Senate Bill 287 (SB 287) in May 2005. This bill contained significantly different provisions for the foundation formula that became effective July 1, 2006. An amended complaint was

filed in Cole County Circuit Court on February 3, 2006 by the Committee for Educational Equality with the claim that the formula passed in SB 287 was neither adequate nor equitable (*Committee for Educational Equality, et al. v. State of Missouri, et al.*).

Comparison of SB 380 and SB 287

The SB 380 formula was a guaranteed tax base formula that was highly dependent on characteristics of the taxpayers and the property tax approved by the taxpayers. The amount of state revenue to the district was dependent on the district's tax rate. Within certain limits, school districts were guaranteed that their tax levy would produce certain revenues without regard to the value of property subject to the district's taxing authority. The legislature contrasted that system with the system adopted in SB 287 which is based on characteristics of students. In the system outlined in SB 287, the amount of state revenue to the district is dependent on student attendance (ADA) and the characteristics of free or reduced price lunch eligibility, special education and Limited English Proficient. SB 380 established a minimum tax rate of \$2.75 while SB 287 established a performance tax rate of \$3.43. SB 287 established a state adequacy target based on the average expenditures of districts meeting all of Missouri's accreditation standards.

Summary

The OSA formula spanned the years 1993-94 through 2005-06. During those thirteen years legislative changes were made several times. In 1999 the Missouri Department of Elementary and Secondary Education prepared the previously referenced Equity Study comparing 1992-93, pre-OSA, to 1997-98, the first year of full implementation of the OSA. Following that study design to calculate equity statistics for

years subsequent to 1997-98 including 2005-06 will provide a history of the equity statistics on a consistent basis with the original years of the 1999 MO DESE study.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

The Outstanding Schools Act (OSA), the sweeping school-reform law enacted by the Missouri General Assembly in 1993, prescribed a new formula for distributing basic state aid to the public schools. This formula was designed to remedy inequities and inadequacies cited in the January 1993 decision of Judge Byron Kinder, Cole County Circuit Court. The court ruling followed a lawsuit by a group of Missouri school districts, *Committee for Educational Equality, et al. v. State of Missouri, et al. and Lee's Summit School District R-VII, et al. v. State of Missouri, et al. (1993)*.

Most states use one of two fundamental approaches when creating systems for distributing revenues to school districts: the revenue equality (foundation) approach or the equal access to revenue (guaranteed tax base) approach. The OSA state aid formula primarily uses the equal access approach and was designed to provide equal access to educational revenue for equal tax rates. The formula attempted to address revenue equality, as well as the issues of revenue adequacy and wealth neutrality, by (a) helping low-wealth, lower-spending school districts by requiring a minimum tax rate of \$2.75; (b) providing increasing amounts of state aid for a wide range of district property tax rates between the minimum tax rate and the maximum tax rate for state aid of \$4.60 per \$100 of assessed valuation through 1998-99 and \$4.95 from 1999-00 through 2005-06; (c) assuring, through a guaranteed tax base, that a minimum level of funds is available to all districts; and (d) increasing the revenues for students in poorer school districts while not decreasing revenues for students in any other school district in the state.

Research Questions

The following research questions will guide this study:

1. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student (average daily attendance) per penny of tax rate basis?
2. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student basis?
3. Is the legislative decision to guarantee a minimum (hold harmless) payment per student impacting equity?

This research will consider the revenue per student per penny of property tax levy and the revenue per student to analyze whether funding for Missouri public schools is more equitable than the pre-1993 OSA formula. The dependent variables are revenue per student per penny of property tax levy and revenue per student. Students are represented by average daily attendance (ADA). The independent variables are the number of students and the property tax levy of each district. The research questions look at three of the measures of horizontal equity. These are the coefficient of variation, federal range ratio and the McLoone Index. Vertical equity will not be analyzed in this research. Research question one will be addressed by the coefficient of variation and the federal range ratio. The McLoone Index will not be applied to research question one as it is typically reported as a revenue per student statistic. Research question two will be addressed by the coefficient of variation, federal range ratio and the McLoone Index.

Research question three will be addressed by comparing the statistics for all districts with the statistics for non-hold harmless districts.

Specific years were chosen for inclusion in the analyses based upon several factors. The years 1993 and 1998 previously analyzed in 1999 by the Missouri Department of Elementary and Secondary Education (MO DESE) are included in this study and five additional years have been selected for further analysis. Fiscal year 1999 was selected to capture the legislative changes to the OSA through the 1998 legislative session. Senate Bill 781 passed in the 1998 legislative session required numerous changes to the formula and these changes were effective in fiscal year 2000. Fiscal year 2001 was the last year the proration factor was at the 1.00 level. This is significant because the proration factor is a percentage adjustment to all districts' entitlement so the sum of the payment due the districts equals the state revenue available through the state budget appropriation process. A proration factor less than 1.00 indicates that the initial sum of the payment due the districts was greater than the state revenue appropriation. Fiscal year 2004 was selected because the new formula adopted in Senate Bill 287 (SB 287) in the 2005 legislative session used fiscal year 2004 data for setting the state adequacy target. Fiscal year 2006 is the most recent year of the OSA formula including all modifications incorporated through the years of its implementation and is the final year before adoption of SB 287 which dramatically changed the structure of state education funding in Missouri.

Hypotheses

The following alternative hypotheses will be considered:

- H_{A1}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_{A2}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.
- H_{A3}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_{A4}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.
- H_{A5}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the increasing values of the McLoone Index approaching the value of 1.00.
- H_{A6}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.
- H_{A7}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.

H_A8: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.

H_A9: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.

H_A10: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the higher values of the McLoone Index.

Research question one will be addressed by hypotheses one and two. Research question two will be addressed by hypotheses three through five. Research question three will be addressed by hypotheses six through ten, comparing the statistics of all districts to the statistics of non-hold harmless districts.

The coefficient of variation is generally between zero and one when expressed as a decimal or zero and 100 when expressed as a percentage. The closer the coefficient of variation is to zero the more uniform the distribution is among students (Odden & Picus, 2000). “A coefficient of variation of zero indicates that the object is distributed uniformly among all children” (Odden & Picus, 2000, p. 62). A benchmark of 0.10 for the coefficient of variation is recommended for analyzing the equity of a state school finance system (Picus et al., 2004).

The federal range ratio is the difference between the per-pupil data at the 95th and 5th percentiles of pupils when the data are arranged in ascending order of per-pupil values divided by the per-pupil value at the 5th percentile of pupils (Berne & Stiefel, 1984). The

federal Impact Aid law requires the federal range ratio to be equal to or less than 0.25 for a state's school finance system to be considered highly equitable (Missouri Department of Elementary and Secondary Education, 1999). A state may not consider federal Impact Aid received by a district when determining the state aid to the district unless the federal range ratio for the state is 0.25 or less (Elementary and Secondary Education Act of 1965).

The McLoone Index is named for education finance scholar Eugene P. McLoone and focuses on how much it would take, when districts expenditures or revenue per student are ranked from low to high, to get the bottom half of the districts up to the midpoint (Orlofsky, 2000). A benchmark of 0.95 for the McLoone Index is recommended to indicate substantial equity across districts in the bottom half of the revenue distribution (Picus et al., 2004). This measure assumes perfect equity is achieved if every district spent at least as much as was spent on the student in the middle of the distribution, or median.

Population and Sample

In 1992-93, the year preceding the implementation of the OSA, there were 535 school districts in Missouri. By 1997-98, after the full implementation of the OSA, there were 525 school districts. The number of districts decreased to 524 in 1999-2000. Specific entities were excluded from the analyses because of unique parameters for financing these districts established by state or federal law. The entities excluded from the study are the three districts with military federal lands, the two special school districts, the Division of Youth Services schools, the St. Louis Career Education District, and the Voluntary Interdistrict Choice Corporation. The Voluntary Interdistrict Choice

Corporation (VICC) is a nonprofit corporation created by state legislation and the federal court and it is not a school district. Missouri makes a payment to VICC for the students participating in the voluntary student transfer program set forth in the federal desegregation agreement. VICC makes payment to the district providing the educational services. These districts record the revenue received from VICC as local money rather than foundation formula revenue. Charter schools were authorized beginning in 1999-2000. During the period of this study, charter schools are viewed as buildings within the district in which they are located. Charter schools are only permitted within the Kansas City School District and the St. Louis City School District. Applicable charter school data are included with the district data.

In the 1999 MO DESE study 529 districts were used in the 1992-93 analysis and 519 in the 1997-98 analysis. The number remained at 519 for the years selected for this research. The number of districts, students and mean operating levy are listed in Table 2 for all districts. Table 3 includes the same information for non-hold harmless districts. The data used in this study are included by year in Appendices A through G.

Table 2

School District Statistics – All Missouri School Districts

Variable	<u>Fiscal Year</u>						
	1992-93	1997-98	1998-99	1999-00	2000-01	2003-04	2005-06
Number of districts	529	519	519	519	519	519	519
Number of students (ADA)	740,735	814,322	819,607	806,945	810,764	828,006	837,040
Mean operating levy	\$2.95	\$3.21	\$3.27	\$3.35	\$3.38	\$3.49	\$3.61

NOTE: One factor contributing to the decrease in ADA in 1999-00 is the creation of the Voluntary Interdistrict Choice Corporation (VICC).

The mean operating levy was calculated by multiplying the tax rate by the ADA for each district, summing those products, and then dividing by total ADA.

Table 3

School District Statistics – Missouri Non-Hold Harmless School Districts

Variable	<u>Fiscal Year</u>						
	1992-93	1997-98	1998-99	1999-00	2000-01	2003-04	2005-06
Number of districts	519	469	466	453	463	459	461
Number of students (ADA)	697,789	685,750	642,724	625,517	654,331	616,957	620,309
Mean operating levy	\$2.95	\$3.24	\$3.30	\$3.43	\$3.42	\$3.52	\$3.65

NOTE: The ADA in 2003-04 and 2005-06 is lower than previous years in part because the St. Louis City School District was in the hold harmless category in the 2003-04 and 2005-06 years.

The mean operating levy was calculated by multiplying the tax rate by the ADA for each district, summing those products, and then dividing by total ADA.

Research Design

The research design was a replication and expansion of the 1999 MO DESE study. This is a quantitative study. The data were analyzed for the population of students rather than districts.

Data Collection and Instrumentation

Financial information was collected from the statistical files of the MO DESE. Specific fiscal data were obtained from the Annual Secretary of the Board Report (ASBR) collected by MO DESE and foundation formula data file created and maintained by MO DESE. Attendance data and tax rate data were obtained from the Core Data files collected by MO DESE.

The years of 1999, 2000, 2001, 2004, and 2006 were selected for this study to denote the end of certain provisions, the beginning of new provisions, or the change in the level of financial support from the legislature. Fiscal year 1999 was selected to capture the legislative changes to the OSA through the 1998 legislative session. Senate Bill 781 passed in the 1998 legislative session required numerous changes to the formula and these changes were effective in fiscal year 2000. Fiscal year 2001 was the last year the proration factor was at the 1.00 level. This is significant because the proration factor is a percentage adjustment to all districts' entitlement so the sum of the payment due the districts equals the state revenue available through the state budget appropriation process. A proration factor less than 1.00 indicates that the initial sum of the payment due the districts was greater than the state revenue appropriation. Fiscal year 2004 was selected because the new formula adopted in Senate Bill 287 (SB 287) in the 2005 legislative session used fiscal year 2004 data for setting the state adequacy target. Fiscal year 2006 is

the most recent year of the OSA formula including all modifications incorporated through the years of its implementation and is the final year before adoption of SB 287 which dramatically changed the structure of state education funding in Missouri.

There were two independent variables and two dependent variables in this study. One independent variable was the number of students as measured by average daily attendance. The other independent variable was the Incidental plus Teachers Fund adjusted tax levy in each district, commonly known as the operating levy. The dependent variables were the revenue per student per penny of tax levy and the revenue per student in each district.

No instruments were designed to collect the data as the data were obtained directly from the data set of MO DESE. The revenue data were obtained from the ASBR, a financial statement submitted annually by each district at the end of the fiscal year to MO DESE. The revenue data used in this study consisted of specific revenues each district placed in the Incidental and Teachers Funds, excluding any state or federal categorical revenues or court-ordered desegregation revenues. Revenues placed directly in the Capital Projects Fund and Debt Service Fund were not included because these funds received no direct state aid. The tax levy data and attendance data were obtained from data submitted by the district to MO DESE through the Core Data Collection System.

A strength of this methodology was that it used a universe of data rather than a sample. One possible weakness of the study was that it looked at revenue received per student rather than expenditures per student. Revenue was chosen rather than expenditures because of the complex decisions districts make about expenditures in the

form of tradeoffs between fund balances, capital expenditures, and current operating expenditures. Informed consent was not necessary for this study because the data were publicly available.

Variables Used in the Study

The independent variables were the number of students and the property tax levy of each district. The dependent variables were revenue per student per penny of property tax levy and revenue per student.

Data Analysis

For this study the researcher used public school district information provided to MO DESE in the normal course of business. The data were obtained from MO DESE for analysis and investigation of the problems identified as related to the equity. The Missouri Financial Accounting Manual revenue code number is indicated in parenthesis after the revenue name in the following list of data for each school district:

1. School district code identifier
2. Name of school district
3. Average daily attendance (ADA) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
4. Equalized operating levy for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
5. Current tax revenue (5111) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
6. Delinquent tax revenue (5112) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.

7. Proposition “C” revenue (5113) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
8. Financial institution tax revenue (5114) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
9. Merchants & Manufacturers’ surtax revenue (5115) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
10. In lieu of tax revenue (5116) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
11. Fines and forfeitures revenue (5211) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
12. State Assessed Railroad and Utility revenue (5221) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
13. Other county revenue (5222, 5230-5237) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
14. Foundation formula revenue (5311) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
15. Free Textbook revenue (5331) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
16. Fair Share revenue (5334) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.
17. Impact Aid federal revenue (5411) for the district for 1992-93, 1997-98, 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.

18. Other federal revenue (5412) for the district for 1992-93 and 1997-98. This revenue code was not applicable in 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06.

This researcher worked with staff in MO DESE to analyze the data using the SAS statistical software (version 8.2) and Microsoft Excel version 7.0. For each independent variable the descriptive statistics of mean, standard deviation, minimum, and maximum were calculated. The horizontal equity statistics calculated were coefficient of variation, federal range ratio and McLoone Index. The calculation of the federal range ratio also required determining the 5th and 95th percentile of the respective data sets.

Summary

All Missouri public school districts were included in this study except the three districts with federal lands, the two special districts, the Division of Youth Services and the Voluntary Interdistrict Choice Corporation. Data were provided by MO DESE to evaluate the state of Missouri's equity performance through the life of the OSA formula. Equity was defined as movement toward a zero coefficient of variation, movement toward a zero federal range ratio, and movement toward 1.00 in the McLoone Index. These measurements were applied separately to all districts and to non-hold harmless districts to determine if ensuing legislation had a negative effect on equity.

CHAPTER 4

PRESENTATION AND ANALYSIS OF DATA

The purpose of this study was to assess the impact of the 1993 Missouri Outstanding Schools Act (OSA) Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding. The fiscal years 1993 and 1998, previously analyzed in 1999 by the Missouri Department of Elementary and Secondary Education (MO DESE), were included in this study. Five additional fiscal years were selected for further analysis. Those fiscal years were 1998-99, 1999-2000, 2000-01, 2003-04 and 2005-06. In this chapter, the data are presented and analyzed.

Review of Research Design

In 1992-93, the year preceding the OSA, there were 535 school districts in Missouri. By 1997-98, the year of full implementation of the OSA, there were 525 school districts. The number of districts decreased to 524 in 1999-2000. Specific entities were excluded from the analyses because of unique parameters for financing these districts established by state or federal law. The entities excluded from the study were the three districts with military federal lands, the two special school districts, the Division of Youth Services schools, the St. Louis Career Education District and the Voluntary Interdistrict Choice Corporation. The Voluntary Interdistrict Choice Corporation (VICC) is a nonprofit corporation created by state legislation and the federal court. It is not a school district. Missouri makes a payment to VICC for the students participating in the volunteer student transfer program set forth in the federal desegregation agreement. VICC makes payment to the district providing the educational services. These districts

record the revenue received from VICC as local money rather than foundation formula revenue. Charter schools were authorized beginning in 1999-2000. During the period of this study, charter schools were viewed as buildings within the district in which they are located. Charter schools are only permitted within the Kansas City School District and the St. Louis City School District. Applicable charter school data were included with the district data.

In the 1999 MO DESE study 529 districts were used in the 1992-93 analysis and 519 in the 1997-98 analysis. The number remained at 519 for the years selected for this research. The number of districts, students and mean operating levy were presented in Table 2 for all districts. Table 3 provided the same information for non-hold harmless districts. The research design was a replication and expansion of the 1999 MO DESE equity study.

Descriptive Analysis

Revenue per Student per Penny of Tax Rate for All Districts

Descriptive statistics related to revenue per student per penny of tax rate are reported in Table 4. The descriptive statistics reported include the mean revenue, the standard deviation, the minimum value and the maximum value. In 1992-93 the mean revenue per student per penny of tax rate was \$12.86. By 1997-98, the comparison year used by MO DESE, the mean had increased to \$14.61. The years in this study reflect continuing growth in the mean revenue per student per penny of tax rate from \$14.79 in 1998-99 to \$18.25 in 2005-06, the final year of the OSA formula.

The standard deviation for revenue per student per penny of tax rate was \$3.49 in 1992-93 and dropped to \$2.23 in 1997-98. This measure showed an increase in 1998-99

to \$2.32, followed by an increase to \$3.13 in 1999-00. The standard deviation decreased in 2000-01 to \$3.03 but increased in 2003-04 to \$3.48, and increased in 2005-06 to \$3.80. However, all years studied in this research had a standard deviation which was lower than the pre-OSA formula.

The minimum revenue per student per penny of tax rate, when analyzing all districts, was \$7.10 in the pre-OSA formula. MO DESE's 1999 study reported that the 1997-98 minimum was \$11.86. The minimum value increased in each of the years studied. The minimum value in 1998-99 was \$12.02 and increased to \$14.72 in 2005-06.

MO DESE calculated the 1992-93 maximum revenue per student per penny of tax rate, when analyzing all districts, to be \$41.12. The maximum decreased to \$40.97 in 1997-98 and decreased to \$37.73 in 1998-99. The years 1999-00, 2000-01, 2003-04 and 2005-06 each showed an increase in the maximum revenue per student per penny of tax rate with the 2005-06 maximum at \$50.20.

Table 4

Summary of Descriptive Analysis of Revenue per Student per Penny of Tax Rate for All Districts

Category	Mean Revenue	SD	Minimum	Maximum
1992-93	\$12.86	\$3.49	\$7.10	\$41.12
1997-98	\$14.61	\$2.23	\$11.86	\$40.97
1998-99	\$14.79	\$2.32	\$12.02	\$37.73
1999-00	\$15.72	\$3.13	\$12.93	\$41.74
2000-01	\$16.38	\$3.03	\$13.34	\$42.32
2003-04	\$17.35	\$3.48	\$14.00	\$46.86
2005-06	\$18.25	\$3.80	\$14.72	\$50.20

Revenue per Student per Penny of Tax Rate for Non-Hold Harmless Districts

The descriptive statistics for revenue per student per penny of tax rate for all non-hold harmless districts are reported in Table 5. The descriptive statistics reported include the mean revenue, the standard deviation, the minimum value, and the maximum value. In 1992-93 the mean revenue was \$12.50. MO DESE’s 1999 study did not report a value; however, the researcher made the calculation from the 1992-93 data. The 1999 MO DESE report states the 1997-98 mean revenue was \$14.08. The years in this study of 1998-99, 1999-00, 2000-01, 2003-04 and 2005-06 reflect continuing growth in the mean revenue per student per penny of tax rate from \$14.21 in 1998-99 to \$17.09 in 2005-06, the final year of the OSA formula.

The standard deviation for revenue per student per penny of tax rate for non-hold harmless districts was not calculated by MO DESE for 1992-93. The researcher calculated the standard deviation to be \$2.97. The 1997-98 standard deviation was \$0.80. This measure shows increases and decreases in the years studied in this research from \$0.76 in 1998-99 to \$1.03 in 2005-06.

The minimum revenue per student per penny of tax rate, when analyzing all non-hold harmless districts, was not reported for 1992-93 in MO DESE's 1999 study. The researcher calculated \$7.10. MO DESE's study reported that the 1997-98 minimum was \$11.86. The minimum value increased in each of the years studied. The minimum value in 1998-99 was \$12.02 and increased to \$14.72 in 2005-06.

The maximum revenue per student per penny of tax rate, when analyzing all non-hold harmless districts, was not reported for 1992-93 in MO DESE's 1999 study. The researcher calculated \$30.93. The 1997-98 maximum reported in the MO DESE study was \$21.31. The maximum decreased to \$20.36 in 1998-99 and further decreased in 1999-00 to \$19.57. The years 2000-01, 2003-04 and 2005-06 each showed an increase in the maximum revenue per student per penny of tax rate for all non-hold harmless districts with the 2005-06 maximum at \$24.41.

Table 5

Summary of Descriptive Analysis of Revenue per Student per Penny of Tax Rate for Non-Hold Harmless Districts

Category	Mean Revenue	SD	Minimum	Maximum
1992-93	\$12.50	\$2.97	\$7.10	\$30.93
1997-98	\$14.08	\$0.80	\$11.86	\$21.31
1998-99	\$14.21	\$0.76	\$12.02	\$20.36
1999-00	\$14.85	\$0.83	\$12.93	\$19.57
2000-01	\$15.60	\$0.81	\$13.34	\$20.93
2003-04	\$16.29	\$0.78	\$14.00	\$22.17
2005-06	\$17.09	\$1.03	\$14.72	\$24.41

Revenue per Student for All Districts

The descriptive statistics for revenue per student per penny of tax rate are reported in Table 6. The descriptive statistics reported include the mean revenue, the standard deviation, the minimum value, and the maximum value. In 1992-93 the mean revenue per student was \$3,632. By 1997-98, the comparison year used by MO DESE, the mean had increased to \$4,642. The mean continued to increase in each of the years in this research from \$4,784 in 1998-99 to \$6,501 in 2005-06, the final year of the OSA formula.

The standard deviation for all districts was \$1,025 in 1992-93 and dropped to \$828 in 1997-98. The standard deviation increased in each of the years addressed in this study. In 1998-99 the standard deviation increased to \$891 and to \$1,329 in 2005-06. The

1999-00, 2000-01, 2003-04 and 2005-06 standard deviations exceeded the pre-OSA formula standard deviation.

The minimum revenue per student per penny of tax rate when analyzing all districts was \$2,182 in the pre-OSA formula. MO DESE's 1999 study reported that the 1997-98 minimum as \$3,351. The minimum value decreased in 1998-99 to \$3,327 and increased in each of the other four years studied. The minimum value in 1999-00 was \$3,737 and increased to \$4,482 in 2005-06.

MO DESE calculated the 1992-93 maximum revenue per student when analyzing all districts to be \$8,185. The maximum decreased to \$8,142 in 1997-98. The maximum showed an increase in each of the years studied with the 1998-99 maximum at \$8,774 to \$16,998 in 2005-06.

Table 6

Summary of Descriptive Analysis of Revenue per Student for all Districts

Category	Mean Revenue	SD	Minimum	Maximum
1992-93	\$3,632	\$1,025	\$2,182	\$8,185
1997-98	\$4,642	\$828	\$3,351	\$8,142
1998-99	\$4,784	\$891	\$3,327	\$8,774
1999-00	\$5,210	\$1,171	\$3,737	\$10,726
2000-01	\$5,466	\$1,129	\$3,945	\$10,961
2003-04	\$5,988	\$1,291	\$4,142	\$14,624
2005-06	\$6,501	\$1,329	\$4,482	\$16,998

Revenue per Student for Non-Hold Harmless Districts

The descriptive statistics for revenue per student for all non-hold harmless districts are reported in Table 7. The descriptive statistics include the mean revenue, the standard deviation, the minimum value, and the maximum value. These statistics for 1992-93 were not provided in MO DESE's 1999 study. Using the 1992-93 data set, the researcher calculated the 1992-93 statistics for non-hold harmless districts. The 1992-93 mean revenue was \$3,529. The MO DESE report stated the 1997-98 mean revenue was \$4,545. The mean revenue per student decreased to \$4,674 in 1998-99 and continued to increase in the years 1999-00, 2000-01, 2003-04 and 2005-06 from \$5,079 in 1999-00 to \$6,197 in 2005-06.

The standard deviation for revenue per student for non-hold harmless districts was \$926 in 1992-93. The 1997-98 standard deviation was \$761 and increased to \$836 in 1998-99. The standard deviation increased in 1999-00 to \$1,098 but decreased to \$1,015 in 2000-01. The 2003-04 standard deviation increased to \$1,025 and then decreased to \$984 in 2005-06.

The minimum revenue per student in 1992-93 when analyzing non-hold harmless districts was \$2,182. MO DESE's 1999 study reported the 1997-98 minimum as \$3,351. The minimum value decreased in 1998-99 to \$3,327 and increased in each of the other four years studied. The minimum value in 1999-00 was \$3,737 and increased to \$4,482 in 2005-06.

The maximum revenue per student when analyzing non-hold harmless districts was \$6,404. The 1997-98 maximum revenue per student when analyzing non-hold harmless districts reported in the MO DESE study was \$8,143. The maximum decreased

to \$7,082 in 1998-99. The maximum showed an increase in each of the years 1999-00, 2000-01, 2003-04 and 2005-06. The 1999-00 maximum was \$7,790 increasing to \$10,296 in 2005-06.

Table 7

Summary of Descriptive Analysis of Revenue per Student for Non-Hold Harmless Districts

Category	Mean Revenue	SD	Minimum	Maximum
1992-93	\$3,529	\$926	\$2,182	\$6,404
1997-98	\$4,545	\$761	\$3,351	\$8,143
1998-99	\$4,674	\$836	\$3,327	\$7,082
1999-00	\$5,079	\$1,098	\$3,737	\$7,790
2000-01	\$5,303	\$1,015	\$3,945	\$8,538
2003-04	\$5,701	\$1,025	\$4,142	\$9,547
2005-06	\$6,197	\$ 984	\$4,482	\$10,296

Equity Analysis

Revenue per Student per Penny of Tax Rate – Coefficient of Variation

Equal access to revenue was a goal of Missouri’s funding formula. The OSA formula provided state money for each additional penny of tax rate. This characteristic reduced the likelihood that the revenue per student would be equal. However, the idea was that there was equal access to combined state and local money for each penny of tax rate per student. The coefficient of variation statistic was calculated to analyze the

revenue per student per penny of tax rate for all districts and for non-hold harmless districts. Table 8 reviews these statistics.

The MO DESE study reported that the 1992-93 pre-OSA formula coefficient of variation for all districts was .271 and that statistic decreased to 0.153 in 1997-98, the first year after the phase-in of the OSA formula. The coefficient of variation increased slightly in 1998-99 to 0.157 and increased to 0.199 in 1999-00. In 2000-01 the coefficient decreased to 0.185 followed by an increase to 0.200 in 2003-04 and 0.208 in 2005-06. All years were lower than the pre-OSA formula coefficient of variation for all districts.

The MO DESE study did not report the 1992-93 pre-OSA formula coefficient of variation for non-hold harmless districts. Using the 1992-93 data set, the researcher calculated the 1992-93 coefficient of variation for non-hold harmless districts to be 0.238. The 1997-98 year was 0.057. Table 8 shows that the coefficient of variation was 0.053 in 1998-99 and 0.056 in 1999-00. It decreased to 0.052 in 2000-01, decreased to 0.048 in 2003-04 and increased to .060 in 2005-06.

Table 8

Summary of Equity Analysis of Revenue per Student per Penny of Tax Rate – Coefficient of Variation

Year	All Districts	Non-Hold Harmless Districts
1992-93	0.271	0.238
1997-98	0.153	0.057
1998-99	0.157	0.053
1999-00	0.199	0.056
2000-01	0.185	0.052
2003-04	0.200	0.048
2005-06	0.208	0.060

Revenue per Student per Penny of Tax Rate – Federal Range Ratio

The 1992-93 pre-OSA formula yielded a federal range ratio of 1.23 for all districts when analyzing revenue per student per penny of tax rate. The federal range ratio for all districts is provided by year in Table 9. That ratio decreased to 0.390 in 1997-98 followed by an increase to 0.414 in 1998-99. The 1999-00 federal range ratio for all districts was 0.604, decreasing to .539 in 2000-01 and increasing to 0.627 in 2003-04. The final year of the OSA formula, 2005-06, yielded a federal range ratio of 0.754.

Although the MO DESE study did not report a federal range ratio for non-hold harmless districts for 1992-93, the researcher calculated the federal range ratio to be

1.160. Table 9 shows the ratio for 1997-98 was 0.197. The 1998-99 ratio was 0.170 followed by 0.190 in 1999-00 and 0.171 in 2000-01. The federal range ratio for non-hold harmless districts, when evaluating revenue per student per penny of tax rate, remained 0.171 in 2003-04 and increased to 0.255 in 2005-06.

Table 9

Summary of Equity Analysis of Revenue per Student per Penny of Tax Rate – Federal Range Ratio

Year	All Districts	Non-Hold Harmless Districts
1992-93	1.230	1.160
1997-98	0.390	0.197
1998-99	0.414	0.170
1999-00	0.604	0.190
2000-01	0.539	0.171
2003-04	0.627	0.171
2005-06	0.754	0.255

Revenue per Student – Coefficient of Variation

As shown in Table 10, the coefficient of variation for revenue per student for all districts was reported in the MO DESE study as .282 in 1992-93 and .178 in 1997-98. The coefficient of variation increased to 0.186 in 1998-99, increased to 0.225 in 1999-00

and decreased to 0.206 in 2000-01. The remaining two years in this study showed an increase to 0.216 in 2003-04 followed by a decrease to 0.205 in 2005-06.

The coefficient of variation for revenue per student for non-hold harmless districts for 1992-93 was not reported in the MO DESE study but was calculated by the researcher to be 0.262. The 1997-98 year yielded 0.167 for non-hold harmless districts. The coefficient of variation then increased to 0.179 in 1998-99 followed by an increase to 0.216 in 1999-00. There was a decrease to 0.191 in 2000-01 with a further decrease to 0.180 in 2003-04. The coefficient of variation decreased to 0.159 in 2005-06.

Table 10

Summary of Equity Analysis of Revenue per Student – Coefficient of Variation

Year	All Districts	Non-Hold Harmless Districts
1992-93	0.282	0.262
1997-98	0.178	0.167
1998-99	0.186	0.179
1999-00	0.225	0.216
2000-01	0.206	0.191
2003-04	0.216	0.180
2005-06	0.205	0.159

Revenue per Student – Federal Range Ratio

Table 11 provides the federal range ratio for all districts when analyzing revenue per student. This ratio decreased from 1.208 in 1992-93 to 0.727 in 1997-98. It decreased to 0.706 in 1998-99 and increased to 0.875 in 1999-00. The ratio decreased to 0.752 in 2000-01, increased to 0.773 in 2003-04 and increased to 0.813 in 2005-06.

The federal range ratio for non-hold harmless districts when analyzing revenue per student for 1992-93 was not reported in the MO DESE study but was calculated by the researcher to be 1.222. As shown in Table 11, the 1997-98 year was reported at 0.694. The federal range ratio increased to 0.711 in 1998-99, to 0.883 in 1999-00, and then decreased to 0.762 in 2000-01. The ratio for non-hold harmless districts increased to 0.777 in 2003-04 and then decreased to 0.630 in 2005-06.

Table 11

Summary of Equity Analysis of Revenue per Student – Federal Range Ratio

Year	All Districts	Non-Hold Harmless
		Districts
1992-93	1.208	1.222
1997-98	0.727	0.694
1998-99	0.706	0.711
1999-00	0.875	0.883
2000-01	0.752	0.762
2003-04	0.773	0.777
2005-06	0.813	0.630

Revenue per Student – McLoone Index

Table 12 lists the revenue per student McLoone Index for all districts and for non-hold harmless districts. This index was not reported in the 1999 MO DESE equity study. However, this researcher obtained the data for those years and made the calculation.

The McLoone Index for all districts was 0.858 in the pre-OSA formula in 1992-93. In 1997-98 this index increased to 0.903. It then decreased to .875 in 1998-99 and increased to 0.878 in 1999-00. In 2000-01 the McLoone Index was 0.893 but decreased to 0.874 in 2003-04 and further decreased in 2005-06 to 0.849.

Table 12 indicates that the McLoone Index for 1992-93 for non-hold harmless districts was 0.857. The calculation for 1997-98 yielded 0.894, with an increase to 0.899 in 1998-99. In 1999-00 the McLoone Index decreased to 0.890 but increased in 2000-01 to 0.910. The remaining two years of this study showed a decrease to 0.872 in 2003-04 and to 0.860 in 2005-06.

Table 12

Summary of Equity Analysis of Revenue per Student – McLoone Index

Year	All Districts	Non-Hold Harmless Districts
1992-93	0.858	0.857
1997-98	0.903	0.894
1998-99	0.875	0.899
1999-00	0.878	0.890
2000-01	0.893	0.910
2003-04	0.874	0.872
2005-06	0.849	0.860

CHAPTER 5

OVERVIEW, FINDINGS AND RECOMMENDATIONS

This study assessed the impact of the 1993 Missouri Outstanding Schools Act (OSA) Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding. Specific years were chosen for inclusion in the analyses based upon several factors. The fiscal years 1993 and 1998, analyzed in 1999 by the Missouri Department of Elementary and Secondary Education (MO DESE), were included in this study and five additional fiscal years were selected for further analysis. Fiscal year 1999 was selected to capture the legislative changes to the OSA through the 1998 legislative session. Senate Bill 781, passed in the 1998 legislative session, required numerous changes to the formula and these changes were effective in fiscal year 2000. Fiscal year 2001 was the last year the proration factor was at the 1.00 level. This is significant because the proration factor is a percentage adjustment to all districts' entitlement so the sum of the payment due the districts equals the state revenue available through the state budget appropriation process. A proration factor less than 1.00 indicates that the initial sum of the payment due the districts was greater than the state revenue appropriation. Fiscal year 2004 was selected because the new formula adopted in Senate Bill 287 (SB 287) in the 2005 legislative session used fiscal year 2004 data for setting the state adequacy target. Fiscal year 2006 is the most recent year of the OSA formula including all modifications incorporated through the years of its implementation and is the final year before implementation of SB 287, which dramatically changed the structure of state education funding in Missouri.

The presentation and analysis of the data regarding the assessment of the impact of the 1993 Missouri Outstanding Schools Act (OSA) Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding were presented in Chapter Four. A summary of the findings of the study, conclusions, implications for practice, and recommendations for further study are presented in Chapter Five.

Discussion of Findings

The following research questions guided this study:

1. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student (average daily attendance) per penny of tax rate basis?
2. Is the OSA formula in Fiscal Years 1999, 2000, 2001, 2004 and 2006 providing more revenue equity than the pre-OSA formula on a per student basis?
3. Is the legislative decision to guarantee a minimum (hold harmless) payment per student impacting equity?

The following alternative hypotheses are offered to address the research questions:

- H_A1: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_A2: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.

- H_{A3}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the coefficient of variation approaching the value of 0.00.
- H_{A4}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the decreasing values of the federal range ratio approaching the value of 0.00.
- H_{A5}: The equity of the OSA formula on a revenue per student basis will be improved from the pre-OSA formula as demonstrated by the increasing values of the McLoone Index approaching the value of 1.00.
- H_{A6}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.
- H_{A7}: The equity of the OSA formula on a revenue per student per penny of tax rate basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.
- H_{A8}: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the coefficient of variation.
- H_{A9}: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the lower values of the federal range ratio.

H_A10: The equity of the OSA formula on a revenue per student basis will be improved for non-hold harmless districts when compared to all districts as demonstrated by the higher values of the McLoone Index.

To answer research question one, alternative hypotheses H_A1 and H_A2 were considered by reviewing the data for all districts. The data for all years analyzed in this research had a coefficient of variation lower than the pre-OSA formula (1992-93) of 0.271. The year closest to 0.00 and showing the most improvement from 1992-93 was the 1997-98 year reported in the 1999 MO DESE study at 0.153.

No year reached the 0.10 benchmark recommended for analyzing the equity of a state school finance system (Picus et al., 2004). For example, if the benchmark of 0.10 had been achieved in 1997-98, two-thirds of the students on a per student per penny of tax rate basis would have been between ten percent below or above the mean of \$14.61 funding their education. Ten percent below and above \$14.61 yields a range from \$13.15 to \$16.07, a spread of \$2.92. The actual 1997-98 coefficient of variation of 0.153 indicated that two-thirds of the students on a per student per penny of tax rate basis had the range of \$12.37 to \$16.85 per penny of revenue around the mean of \$14.61 funding their education, a spread of \$4.48.

The actual 2005-06 coefficient of variation of 0.208 means that two-thirds of the students on a per student per penny of tax rate basis had the range of \$14.45 to \$22.05 around the mean of \$18.25 funding their education, a spread of \$7.60. Although the coefficient of variation increased in each of the years of this study when compared to the lowest year of 1997-98, the coefficient of variation was lower (improved) in all years analyzed than the pre-OSA year, 1992-93. After thirteen years of the OSA formula,

including legislative revisions and state funding less than required to have a proration factor of 1.00, the coefficient of variation for all districts in 2005-06 still retained a majority of the initial improvement in the coefficient of variation from the pre-OSA formula year of 1992-93 to the first full year of implementation of the OSA formula of 1997-98.

The data for all years analyzed in this research yielded a federal range ratio lower than the federal range ratio for the pre-OSA formula. When reviewing the data for all districts, the year closest to 0.00 was the 1997-98 year reported in the 1999 MO DESE study. While still improved from the pre-OSA formula, the 2005-06 federal range ratio of 0.754, when considering all districts, had nearly doubled from the 1997-98 low point of 0.390. The 2005-06 federal range ratio for all districts of 0.754 indicates the revenue per student per penny of tax rate for the district serving the 95th percentile rank student is 75 percent greater than the revenue per student per penny of tax rate for the district serving the 5th percentile rank student. The federal range ratio statistic for all years is lower than the statistic for the pre-OSA but greater than the 0.25 identified by the federal government as equitable.

All years compared to the pre-OSA year of 1992-93 showed improved equity on a revenue per student per penny of tax rate basis using the coefficient of variation for the population of all districts. Likewise, all years compared to the pre-OSA year of 1992-93 showed improved equity on a revenue per student per penny of tax rate basis using the federal range ratio for the population of all districts. Considering all data, it appears that the answer to research question one is yes. Alternative hypotheses H_{A1} and H_{A2} are not rejected.

To answer research question two, alternative hypotheses H_{A3}, H_{A4}, and H_{A5} were considered by reviewing the data for all districts. When reviewing the data for all districts, all years analyzed had a coefficient of variation lower than the pre-OSA formula (1992-93). The year closest to 0.00 and showing the most improvement from 1992-93 was the 1997-98 year reported in the 1999 MO DESE study at 0.178. No year reached the 0.10 benchmark recommended for analyzing the equity of a state school finance system (Picus et al., 2004). The actual 1997-98 coefficient of variation of 0.178 means that two-thirds of the students, on a revenue per student basis, had the range of \$3,816 to \$5,468 around the mean of \$4,642 funding their education, a spread of \$1,652.

Since 1992-93, the 1999-00 year had the highest coefficient of variation on a revenue per student basis of 0.225 resulting in a range of \$4,038 to \$6,382 around the mean of \$5,210 for two thirds of students. The data for the final year of the OSA formula, 2005-06, yielded a reduced coefficient of variation for all districts on a revenue per student basis of 0.205 when compared to the 1999-00 coefficient of variation. The 2005-06 value produced a range of \$5,168 to \$7,834 around the mean of \$6,501 for two thirds of the students when analyzing all districts.

Although the coefficient of variation increased in each of the years of this study when compared to the lowest year of 1997-98, the coefficient of variation was improved from the pre-OSA formula as evidenced by the coefficient of variation being lower in all years analyzed in this research than 1992-93, the pre-OSA year.

The data for all years analyzed had a federal range ratio lower than the pre-OSA formula. When reviewing the data for all districts, the year closest to 0.00 was the 1998-99 year. While still improved from the pre-OSA formula, the 1999-00 federal range ratio

of 0.875 increased 0.169 from the 1998-99 federal range ratio of 0.706, the lowest ratio. In the final year of the OSA, the 2005-06 federal range ratio for all districts of 0.813 indicates the revenue per student for the district serving the 95th percentile rank student was 81.3 percent greater than the revenue per student for the district serving the 5th percentile rank student. The federal range ratio for all years was lower than the federal range ratio for the pre-OSA formula but much greater than the 0.25 identified by the federal government as equitable.

When reviewing the data for all districts, the McLoone Index moved closer to 1.00 than the pre-OSA formula in all years except 2005-06. The McLoone Index for the 2005-06 year was lower than the pre-OSA calculation. No year was at the benchmark of 0.95 or higher which would have indicated substantial equity across the bottom half of the distribution.

When reviewing the data for all districts, the coefficient of variation and the federal range ratio showed improved equity on a revenue per student basis in all years analyzed compared to the pre-OSA year of 1992-93. All years, except 2005-06, showed improved equity using the McLoone Index. Considering all data, it appears that the answer to research question two is yes. Alternative hypotheses H_{A3} , H_{A4} , and H_{A5} are not rejected.

To answer research question three, alternative hypotheses H_{A6} , H_{A7} , H_{A8} , H_{A9} , and H_{A10} were considered. When reviewing the data for non-hold harmless districts on the revenue per student per penny of tax rate basis using the coefficient of variation, the data from all years analyzed in this research resulted in a coefficient of variation lower than the pre-OSA formula. More impressive is the fact that for every year analyzed it was

well below the 0.10 benchmark value, suggesting more improved equity in non-hold harmless districts than in all districts. The 2003-04 year had the lowest coefficient of variation at 0.048, which means that two-thirds of the students in non-hold harmless districts had the range of \$15.51 to \$17.07 per student per penny of tax rate revenue around the mean of \$16.29, a spread of \$1.56. The 2005-06 year had the highest coefficient of variation during the OSA years of 0.060 resulting in two-thirds of the students having the range of \$16.06 to \$18.12 per penny of tax rate funding their education. If the coefficient of variation had been the benchmark of 0.10 in 2005-06, the per student per penny of tax rate range for two-thirds of the students would have been \$15.38 to \$18.80, a \$3.42 spread. The coefficient of variation for all years was much lower (improved) for non-hold harmless districts than for all districts which indicated that the equity of the OSA formula on a revenue per student per penny of tax rate basis for non-hold harmless districts was better than for all districts. The coefficient of variation for non-hold harmless districts was below the 0.10 benchmark in all years studied contrasted with the coefficient of variation for all districts each year, nearly triple the value for non-hold harmless districts.

When reviewing the data for non-hold harmless districts on a revenue per student per penny of tax rate basis using the federal range ratio, the year in which the federal range ratio was closest to 0.00 was the 1998-99 year at 0.170. The value in the 2000-01 and 2003-04 years was only 0.001 higher than 1998-99. The ratio for the 2005-06 year for non-hold harmless districts was 0.085 higher than the lowest year of 1998-99 but still .905 lower than the pre-OSA formula. The 2005-06 federal range ratio of 0.255 for non-hold harmless districts indicates the revenue per student per penny of tax rate for the

district serving the 95th percentile rank student was 25.5 percent greater than the revenue per student per penny of tax rate for the district serving the 5th percentile rank student. The data for all years of the OSA formula analyzed yielded a federal range ratio on a revenue per student per penny of tax rate basis for non-hold harmless districts much lower than the pre-OSA statistic. Only the 2005-06 year was higher than the 0.25 benchmark for an equitable funding system, and it was only slightly higher at 0.255. The federal range ratio for all years was much lower (improved) for non-hold harmless districts than for all districts. The data for all years analyzed indicated that equity of the OSA formula on a revenue per student per penny of tax rate basis for non-hold harmless districts using the federal range ratio was better than for all districts. The data for the 2005-06 year reflected the largest difference of 0.499 between all districts and non-hold harmless districts while the 1997-98 year had the least difference, 0.193, between the two groups.

When reviewing the data for non-hold harmless districts on a revenue per student basis using the coefficient of variation, all years analyzed in this research had a coefficient of variation lower than the pre-OSA formula. However, no year was equal to or less than the 0.10 benchmark value. The coefficient of variation was lowest in 2005-06 year at 0.159, which means that two-thirds of the students in non-hold harmless districts had the range of \$5,212 to \$7,182 of revenue per student around the mean of \$6,197, a spread of \$1,970. If the coefficient of variation had been the benchmark of 0.10 in 2005-06, the revenue per student range for two-thirds of the students would have been \$5,577 to \$6,817, a \$1,240 spread. The 1999-00 year had the highest coefficient of variation of 0.216, during the OSA years analyzed, resulting in two-thirds of the students having the

range of \$3,982 to \$6,176 revenue per student funding their education. The coefficient of variation statistic for all years for non-hold harmless districts on a revenue per student basis was improved from the pre-OSA statistic indicating improved equity. While the coefficient of variation for non-hold harmless districts did not decrease to the 0.10 benchmark in any year analyzed, the coefficient of variation was lower (improved) for non-hold harmless districts than for all districts which indicated that the equity of the OSA formula on a revenue per student basis for non-hold harmless districts was better than for all districts. However, the coefficient of variation for non-hold harmless districts was most improved when compared to that of all districts for the 2005-06 year with a difference of 0.046. The smallest difference, 0.007, between all and non-hold harmless districts was in 1998-99.

When reviewing the data for non-hold harmless districts on a revenue per student basis using the federal range ratio, the year in which the federal range ratio was closest to 0.00 was the 2005-06 year. The 1999-00 year showed the least improvement from the pre-OSA formula federal range ratio. Although the 1999-00 year for non-hold harmless districts was 0.253 higher than the 2005-06 lowest year, 1999-00 was still 0.339 lower than the pre-OSA formula. The 2005-06 federal range ratio of 0.630 for non-hold harmless districts indicated the revenue per student for the district serving the 95th percentile rank student was 63 percent greater than the revenue per student for the district serving the 5th percentile rank student. All years of the OSA formula analyzed for non-hold harmless districts yielded a federal range ratio on a revenue per student basis lower than the pre-OSA statistic. However, no year was lower than the 0.25 benchmark for an equitable funding system. When comparing the non-hold harmless districts to all districts

on a revenue per student basis using the federal range ratio, the non-hold harmless districts had a higher ratio in four of the six years. However, the federal range ratio for each of the four years was similar for both groups. Only the 1997-98 year, first year of full implementation, and the 2005-06 year, the final year, yielded a ratio lower for non-hold harmless districts than all districts. The federal range ratio for non-hold harmless districts was most improved when compared to all districts for the 2005-06 year with a difference of 0.183.

When reviewing the data for non-hold harmless districts on a revenue per student basis using the McLoone Index, the 2000-01 year had the highest McLoone Index of 0.910. The McLoone Index measure should increase to demonstrate improved equity. The data for all years analyzed in this research moved closer to 1.00 compared to the pre-OSA formula. However, the McLoone Index for the final year of the OSA formula for non-hold harmless districts was only 0.003 improved from the pre-OSA formula. The data indicated that the equity of the OSA formula on a revenue per student for non-hold harmless districts using the McLoone Index was slightly lower in 1997-98 and 2003-04 than for all districts. For the 1998-99, 1999-00, 2000-01 and 2003-04 years the McLoone Index was slightly higher for the set of non-hold harmless districts. The difference between the McLoone Index for all districts and non-hold harmless districts was very small for each year analyzed. This minimal difference may indicate that there were very few hold harmless districts below the median. Even though the median for non-hold harmless districts and all districts was different, the resulting index for bringing the bottom half of the districts to the midpoint was nearly the same whether looking at all districts or non-hold harmless districts.

Considering all data, it appears that the answer to research question three is yes. The legislative decision to guarantee a minimum or hold harmless payment does impact equity. On a revenue per student per penny of tax rate basis, the coefficient of variation and the federal range ratio were much improved for non-hold harmless districts when compared to all districts. On a revenue per student basis, the coefficient of variation, the federal range ratio and the McLoone Index also were improved for non-hold harmless districts in comparison to all districts. However, the statistics on a revenue per student per penny of tax rate basis for non-hold harmless districts indicated much more dramatic improvement. Alternative hypotheses H_{A6} , H_{A7} , H_{A8} , H_{A9} , and H_{A10} are not rejected.

Conclusions

The equitable distribution of state and local resources to public school districts is a significant factor in the educational system of any state. The equity of state school finance systems has been challenged in court for several decades. The state legislature has the responsibility of establishing a state school finance system that is in compliance with the state's constitutional requirements (Rossmiller, 2001).

In *Committee for Educational Equality, et al. v. State of Missouri, et al. (1993)* the Cole County Circuit Court stated that Missouri's school finance system did not provide an equal opportunity guaranteed to children in Missouri by the Missouri Constitution. In May, 1993, just a few months after the court decision, the Missouri General Assembly passed Senate Bill 380, the Outstanding Schools Act, to address the inequities and inadequacies cited in the court decision. Whether this funding system is either equitable or adequate has not been litigated.

The funding system was designed to provide equity on the basis of equal access to combined state and local revenue per student based on each penny of property tax levied. The objective of equal access is to provide the same amount of revenue from combined state and local sources per student for each penny of property tax rate in all districts (Missouri Department of Elementary and Secondary Education, 1999). Conversely, the funding system was not designed to provide equity on the basis of equal revenue per student. Allowing choice, or discretion, by voters in establishing the tax rate for the district is disequalizing on a revenue per student basis and results in differences in revenue per student.

Changes made to Missouri's formula in SB 380 initially improved equity, especially in terms of equal access. The revenue per student per penny of tax rate statistics appropriately measure whether Missouri's OSA formula was more equitable than the pre-OSA formula. Although there are several measures of equity, the coefficient of variation may be the best single statistic because it reflects all the variance in the population (Odden, 2000). The pre-OSA coefficient of variation for non-hold harmless districts on a revenue per student per penny of tax rate basis was 0.238 improving to 0.057 in 1997-98. Also, subsequent amendments to the OSA did not appear to have a major influence on equity in terms of equal access per student per penny of tax rate for non-hold harmless districts since the change in the coefficient of variation was minimal from year to year and was 0.060 in 2005-06.

The data for all districts did, however, indicate a decrease in equity over time. Since all districts included hold harmless districts, growth in local revenue from growth in the assessed valuation of each district that was not offset by the state formula payment

may have contributed to the decrease in equity on a revenue per student basis. Still, after 13 years of the OSA with numerous revisions and decreased funding levels, the equity of the OSA formula in the last year of 2005-06 retained a majority of the initial improvement reported in the 1999 MO DESE study.

When comparing the revenue per student per penny of tax rate basis to the revenue per student basis, the equity statistics for both all districts and non-hold harmless districts demonstrated that the equal access intent of the OSA was, indeed, successful. Equity was improved in 1997-98 when compared to 1992-93 for all districts and for non-hold harmless districts. Equity was also improved in 1998-99 for non-hold harmless districts when analyzing revenue per student per penny of tax rate. However, the equity statistics generally did not continue to improve. Yet, with various legislative changes to the formula through the years, as well as the state funding level resulting in the proration factor being less than 1.00 in years 2003-04 and 2005-06, the equity measures for revenue per student per penny of tax rate still reflected improvement from the pre-OSA formula. Legislative changes, particularly in Senate Bill 781, and the decreased state funding levels appeared to have a negative effect on equity. This research does not attempt to attribute changes in statistics to specific legislative changes.

The public policy of hold harmless provisions is generally the result of political reasons rather than equity reasons and conforms to the public policy development definition offered by Fowler (2000) as value-laden and dynamic. The final conclusion is that the legislative decision to provide hold harmless payments to districts so that they did not receive less state money than in the pre-OSA formula on a per eligible pupil basis did reduce initial improvement in equity when analyzing all districts compared to non-hold

harmless districts and allowed further reduction in equity over time. It is crucial to note that the equity of non-hold harmless districts dramatically improved when compared to all districts. All statistics analyzed demonstrated greater equity for non-hold harmless districts than for all districts. Therefore, it appears that the hold harmless provision of the OSA and subsequent revisions had a negative impact on equity.

Implications for Practice

This research yields some implications for practice. One implication for practice is that the research indicates that legislative decisions to provide a state minimum (hold harmless) payment when the formula calculation yields a lower payment, have a negative effect on equity. For future funding systems, policy makers need to understand that implementing a hold harmless provision lessens the equity of a formula. Permitting hold harmless to continue over time exacerbates the inequity of the funding system. Although the political realities may require an initial hold harmless provision, provisions for a phase-out of hold harmless could be incorporated in the funding system to regain the equity lost initially.

Another implication for practice is that the research indicates that local decisions, such as tax rates, impact equity. While the OSA did establish a minimum tax rate of \$2.75 per \$100 of assessed valuation, additional state funds were generated for each additional penny of tax rate for a wide range of tax rates, up to and including \$4.95. The equity on a revenue per student basis would have substantially improved if the range of tax rates used in the OSA formula was smaller, either by raising the minimum tax rate or reducing the maximum rate compensated in the formula.

Recommendations for Further Study

Analyzing the data for this study generated several additional questions to research. These include:

The phase-in of the formula adopted in SB 287 in 2005 began in the 2006-07 year. The phase-in will be completed in the 2012-13 year. The equity of that formula in 2012-13 should be compared to the equity of the OSA formula in 2005-06.

The formula adopted in SB 287 in 2005 combined specific categorical state payments into one calculation beginning in 2006-07. These specific categorical payments were exceptional pupil aid, gifted aid, remedial reading, at-risk (Line 14), free textbook, and Fair Share. The equity of the SB 287 inclusive system with the OSA separate system should be compared.

The OSA formula contained hold harmless provisions. The impact of hold harmless on equity in the OSA formula was analyzed in this study. The SB 287 formula contains hold harmless provisions. Research to determine the effect of the SB 287 formula hold harmless provisions on equity is needed.

The research in this study was based on actual dollars. Adjustments for inflation might provide additional insight into the changes in equity during the time period studied.

Summary

The primary purpose of this study was to assess the impact of the 1993 Missouri Outstanding Schools Act Foundation Funding Formula and subsequent revisions on the equity of statewide educational funding. In 1999 the MO DESE prepared an equity study of the OSA formula in which equity improvement from the pre-OSA (1992-93) year to the first year of full implementation of the OSA formula (1997-98) was reported.

Following the MO DESE study design, equity statistics for certain years subsequent to 1997-98, including 2005-06, the final year of the OSA formula as amended, were calculated in this current study and compared to the pre-OSA (1992-93) year. The 1999 MO DESE study was the opening bookend for the OSA formula analysis and this current study provides the closing bookend for the OSA formula by providing a history of the equity statistics on a consistent basis with the original years of the 1999 MO DESE study.

The horizontal equity statistics of coefficient of variation, federal range ratio and McLoone Index were calculated and tracked for selected years during the life of the OSA. The data were evaluated on a revenue per student per penny of tax rate basis and a revenue per student basis. Additionally, comparisons of data for all districts and non-hold harmless districts were made.

Data for all years studied compared to the pre-OSA year of 1992-93 showed improved equity for all districts on a revenue per student per penny of tax rate basis using both the coefficient of variation and the federal range ratio. When reviewing the data for all districts on a revenue per student basis, the coefficient of variation and the federal range ratio showed improved equity in all years analyzed compared to the pre-OSA year of 1992-93. All years, except 2005-06, showed improved equity using the McLoone Index. All statistics analyzed demonstrated dramatically greater improved equity for non-hold harmless districts than for all districts.

The statistics indicate that the OSA formula, even after all the changes, was more equitable than the pre-OSA formula. Future research will indicate whether the formula adopted in Senate Bill 287 in 2005 is more equitable on a revenue per student basis than the OSA formula as amended.

APPENDIX A

1992-93 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		311.12	2.6900	\$1,002,561.19
001-091		2,251.08	2.1500	\$6,846,870.53
001-092		240.88	2.5200	\$759,529.35
002-089		372.30	3.5300	\$1,245,411.24
002-090		142.59	3.5000	\$479,951.43
002-097		2,104.82	2.8200	\$5,573,432.34
003-031		353.80	3.2900	\$1,190,418.53
003-032		446.71	2.9200	\$1,606,790.69
003-033		211.31	3.3900	\$712,184.46
003-034		78.20	4.1200	\$291,806.83
004-106		354.16	2.9300	\$1,266,239.92
004-109		703.05	2.6700	\$2,103,387.76
004-110		2,383.48	2.9200	\$7,436,004.19
005-120		428.64	1.2500	\$1,085,677.23
005-121		668.54	1.2500	\$1,664,644.17
005-122		299.58	1.2900	\$795,062.85
005-123		1,418.23	1.4200	\$3,318,352.31
005-124		487.69	1.2500	\$1,219,464.45
005-126		89.90	2.2200	\$270,312.82
005-127		203.29	1.7400	\$627,820.25
005-128		1,616.71	1.4700	\$4,025,570.40
006-101		462.73	2.8400	\$1,249,593.27
006-103		250.62	2.0500	\$696,010.19
006-104		1,242.84	2.4300	\$3,430,253.15
007-121		263.01	2.7500	\$875,213.43
007-122		122.74	3.4900	\$447,761.00
007-123		602.78	2.2700	\$1,546,303.79
007-124		405.40	3.0400	\$1,297,659.56
007-125		154.75	2.8000	\$424,784.77
007-126		91.21	2.0000	\$263,027.10
007-129		1,002.62	2.5200	\$3,012,300.21

008-106	411.14	1.8800	\$1,114,887.00
008-107	1,026.43	2.0500	\$2,943,748.83
008-111	601.00	2.3300	\$1,620,444.29
009-077	478.38	1.2500	\$1,181,783.12
009-078	196.13	1.5300	\$477,337.87
009-079	266.27	2.2000	\$732,675.52
009-080	818.03	1.4500	\$2,000,981.85
010-087	801.64	2.9500	\$2,378,101.49
010-089	837.23	2.7000	\$2,445,927.14
010-090	288.75	3.0400	\$1,047,248.70
010-091	1,111.46	2.3400	\$3,113,086.23
010-092	440.70	2.9100	\$1,354,901.26
010-093	12,466.46	3.7500	\$48,461,811.40
011-076	701.96	3.7000	\$2,260,346.26
011-078	673.32	2.8600	\$1,995,581.05
011-079	376.09	3.6600	\$1,180,527.17
011-082	11,342.26	2.8500	\$36,332,948.59
012-108	580.00	1.4500	\$1,798,026.43
012-109	4,473.94	1.9000	\$12,456,300.42
012-110	1,006.11	1.3500	\$3,047,732.53
013-054	104.72	5.1600	\$555,481.20
013-055	586.82	2.8100	\$1,763,824.63
013-057	50.34	3.5000	\$176,944.06
013-058	56.56	3.5400	\$220,578.85
013-059	309.22	3.0600	\$977,665.32
013-060	58.43	3.7800	\$227,469.62
013-061	305.99	3.8500	\$1,032,427.93
013-062	73.47	3.9200	\$250,378.88
014-126	932.68	2.6000	\$2,730,491.12
014-127	458.29	2.2700	\$1,347,158.65
014-129	2,045.08	2.9800	\$5,712,293.47
014-130	HH 716.06	1.3800	\$4,063,697.95
015-001	437.95	2.3500	\$1,190,240.52
015-002	2,947.37	1.6000	\$8,540,788.99
015-003	217.20	2.0600	\$821,301.38
015-004	323.83	1.8200	\$851,524.66
016-090	3,214.02	2.6300	\$8,694,860.95
016-092	324.20	2.4100	\$1,014,181.03
016-094	273.58	2.5800	\$903,789.52
016-096	3,965.98	2.8700	\$14,029,926.76

016-097	371.59	3.1700	\$1,572,523.54
017-121	165.93	4.2500	\$520,573.30
017-122	171.53	3.3000	\$630,307.62
017-124	132.83	3.9300	\$485,941.76
017-125	1,066.07	3.0100	\$3,245,662.25
017-126	238.95	3.4300	\$782,427.43
018-047	715.46	1.2500	\$1,865,600.67
018-050	477.98	1.2500	\$1,543,000.98
019-139	412.48	3.1600	\$1,324,745.79
019-140	136.95	3.1400	\$464,262.53
019-142	2,820.96	3.1400	\$8,667,202.57
019-144	691.63	2.6300	\$1,977,902.37
019-147	228.72	3.7400	\$722,389.30
019-148	1,219.62	3.0300	\$3,717,767.42
019-149	1,964.70	3.1900	\$6,545,470.00
019-150	271.23	4.0400	\$967,876.10
019-151	521.92	4.8700	\$1,926,843.40
020-001	789.59	1.9300	\$2,008,482.19
020-002	1,163.35	1.7400	\$2,881,079.38
021-148	203.43	3.8500	\$752,865.16
021-149	307.67	2.8200	\$974,972.61
021-150	217.51	3.2200	\$679,717.55
021-151	607.70	2.7000	\$2,047,192.34
022-088	223.46	3.0500	\$717,275.17
022-089	2,089.20	2.5200	\$5,376,868.21
022-090	574.55	1.7300	\$1,339,791.46
022-091	381.94	2.4000	\$1,078,776.74
022-092	413.61	2.5900	\$1,152,785.66
022-093	2,401.53	1.8700	\$5,539,327.59
022-094	550.29	2.8300	\$1,476,164.66
023-094	92.60	4.6400	\$354,515.95
023-096	117.66	3.4000	\$401,652.03
023-099	61.36	2.5400	\$277,717.03
023-101	1,071.03	2.5500	\$2,993,184.89
024-086	2,061.59	3.1800	\$6,150,001.70
024-087	1,004.50	3.1700	\$3,143,616.36
024-089	3,165.84	2.7400	\$8,700,374.27
024-090	4,217.64	4.0000	\$14,730,796.13
024-091	104.07	3.7000	\$382,272.28
024-093	14,505.72	3.3700	\$65,005,603.08

025-001	1,331.59	2.2400	\$3,611,538.24
025-002	770.70	3.2800	\$2,412,945.33
025-003	734.65	3.0500	\$2,310,473.15
026-001	580.87	2.7300	\$1,568,799.05
026-002	523.41	2.6700	\$1,651,420.26
026-005	785.40	2.7900	\$2,004,938.32
026-006	7,527.32	2.9600	\$24,656,406.48
027-055	146.94	3.0000	\$611,057.82
027-056	167.59	3.8900	\$550,621.65
027-057	148.43	3.3900	\$439,492.01
027-058	253.85	3.2500	\$819,415.38
027-059	217.89	3.3700	\$761,292.00
027-061	1,267.27	3.2300	\$4,171,924.87
028-101	831.04	2.1800	\$2,395,754.58
028-102	1,287.70	2.2500	\$3,288,458.13
028-103	841.22	2.7100	\$2,307,949.25
029-001	423.71	2.7200	\$1,111,067.93
029-002	169.77	3.7600	\$500,410.81
029-003	182.76	2.9800	\$635,370.92
029-004	448.79	2.3200	\$1,331,449.63
030-093	1,721.31	1.2500	\$4,010,279.25
031-116	195.15	4.1100	\$648,939.59
031-117	178.80	3.7800	\$602,878.91
031-118	123.03	5.4500	\$511,276.75
031-121	518.37	3.1100	\$1,599,857.30
031-122	165.22	4.3400	\$702,505.19
032-054	153.28	3.9200	\$509,134.63
032-055	674.10	2.4000	\$1,831,648.73
032-056	179.22	4.4400	\$617,821.95
032-058	253.88	3.6300	\$818,274.09
033-091	252.34	1.9700	\$752,678.37
033-092	311.33	1.3800	\$855,418.86
033-093	394.59	1.9900	\$997,867.01
033-094	341.81	1.8400	\$930,372.30
034-121	175.21	1.7800	\$516,849.62
034-122	103.53	2.0200	\$292,722.09
034-124	1,333.01	1.5900	\$3,368,420.76
035-092	1,143.37	2.5300	\$3,377,146.90
035-093	632.37	1.2500	\$1,678,116.48
035-094	387.55	1.3200	\$1,014,828.79

035-097	318.78	1.2500	\$888,960.36
035-098	743.84	1.9100	\$2,332,222.16
035-099	356.71	1.9700	\$1,125,727.49
035-102	1,824.89	1.4400	\$5,006,788.34
036-123	266.77	2.7300	\$698,041.97
036-126	2,949.27	2.3300	\$7,973,744.11
036-131	2,648.78	2.6300	\$7,392,330.22
036-133	532.61	2.5600	\$1,416,752.34
036-134	247.86	2.3300	\$699,387.93
036-135	144.63	1.8200	\$423,242.39
036-136	1,806.91	1.5900	\$4,306,331.05
036-137	1,552.79	1.9500	\$4,005,831.18
036-138	381.30	3.1300	\$1,146,545.52
036-139	2,965.62	3.4400	\$10,596,869.79
037-037	1,740.86	3.0500	\$4,607,152.00
037-039	940.17	3.0700	\$3,025,422.44
038-044	330.41	3.8500	\$1,072,792.10
038-045	395.40	3.2700	\$1,172,375.70
038-046	470.13	2.4600	\$1,450,103.51
039-133	2,343.89	1.5400	\$5,382,385.32
039-134	2,432.70	2.3200	\$5,332,859.49
039-135	726.19	2.7900	\$2,052,455.81
039-136	304.33	2.2000	\$884,118.40
039-137	846.58	2.7000	\$2,586,799.01
039-139	1,435.75	2.2300	\$3,884,822.52
039-141	21,525.45	2.9000	\$75,821,421.63
039-142	831.20	2.5900	\$2,402,108.99
040-100	232.10	3.2800	\$675,125.10
040-101	76.76	3.8000	\$285,272.95
040-103	62.93	4.3600	\$348,431.64
040-104	108.08	3.6200	\$380,221.92
040-107	1,151.85	2.9100	\$3,717,521.74
041-001	103.17	5.0600	\$386,601.25
041-002	795.28	3.0500	\$2,479,419.82
041-003	217.06	3.6400	\$842,810.24
041-004	155.12	4.5800	\$597,796.36
041-005	137.50	4.1800	\$551,409.71
042-111	689.27	2.6900	\$1,843,933.95
042-113	85.00	2.8400	\$274,387.96
042-117	174.59	3.0800	\$513,819.84

042-118	127.48	1.6300	\$374,547.33
042-119	91.37	2.0300	\$286,304.83
042-121	89.63	4.4100	\$450,678.10
042-124	1,751.70	1.9200	\$4,561,707.74
043-001	619.52	1.8800	\$1,524,312.60
043-002	230.00	2.0200	\$740,833.05
043-003	343.13	2.0200	\$1,008,784.62
044-078	171.90	2.2300	\$592,005.92
044-083	313.82	2.6100	\$988,175.30
044-084	421.52	3.1000	\$1,323,561.21
045-076	413.12	3.2200	\$1,311,101.88
045-077	687.03	2.7900	\$2,280,172.86
045-078	360.13	2.8100	\$1,074,956.47
046-128	244.17	2.7500	\$671,960.17
046-129	66.97	1.6200	\$226,083.55
046-130	1,149.05	1.2500	\$2,979,141.21
046-131	1,145.17	1.2500	\$2,638,263.92
046-132	373.94	1.2500	\$1,067,665.43
046-134	1,812.74	3.0200	\$4,919,513.94
046-135	257.79	1.2500	\$726,178.75
046-137	216.76	1.2500	\$593,877.62
046-140	582.68	1.2500	\$1,527,284.24
047-060	347.98	1.8600	\$1,206,708.53
047-062	1,172.21	1.8000	\$2,796,677.12
047-064	221.65	1.2500	\$658,778.89
047-065	563.41	1.7300	\$2,274,652.95
048-066	4,473.64	3.5400	\$14,153,704.75
048-068	10,445.78	3.7700	\$34,310,399.83
048-069	1,072.84	2.8100	\$3,092,203.98
048-070	1,499.48	3.3100	\$4,491,628.96
048-071	9,198.44	4.1200	\$33,440,033.03
048-072	6,422.82	3.4500	\$30,827,799.66
048-073	7,430.79	3.3000	\$31,138,818.91
048-074	3,788.45	4.0900	\$18,414,618.50
048-075	321.08	3.0800	\$1,031,392.50
048-077	9,890.93	3.2000	\$34,853,338.61
048-078	30,028.24	4.9600	\$157,989,302.01
048-080	2,352.42	3.2600	\$14,711,541.25
049-132	1,928.50	2.0400	\$4,834,584.21
049-135	175.32	2.6400	\$607,971.03

049-137	487.63	2.8900	\$1,460,450.29
049-140	548.19	1.4000	\$1,435,326.50
049-142	3,052.53	2.7100	\$8,596,367.08
049-144	2,685.20	1.7000	\$6,323,753.26
049-148	6,683.57	2.3600	\$21,263,514.81
050-001	6,722.96	2.8200	\$19,997,153.45
050-002	775.67	1.7800	\$1,984,272.30
050-003	3,022.02	2.7300	\$8,893,268.93
050-005	1,441.21	2.8200	\$4,765,769.38
050-006	2,071.62	2.3700	\$6,076,144.36
050-007	850.84	2.5700	\$2,731,005.16
050-009	439.74	2.4600	\$1,316,769.23
050-010	2,436.94	2.8300	\$7,207,824.14
050-012	8,668.22	2.7000	\$26,617,500.52
050-013	449.13	3.1000	\$1,874,801.40
050-014	2,715.07	2.9100	\$8,136,011.25
051-150	243.46	1.8400	\$827,916.07
051-152	1,148.26	2.4100	\$3,070,477.17
051-153	158.67	3.0100	\$489,999.30
051-154	494.88	2.3600	\$1,290,354.79
051-156	298.95	2.3600	\$804,466.07
051-159	2,526.63	2.8400	\$7,851,947.92
052-096	593.17	2.5600	\$2,081,280.21
053-110	73.13	1.5800	\$238,344.23
053-111	631.41	1.5700	\$1,628,663.28
053-112	141.73	1.2500	\$337,892.00
053-113	3,164.56	1.4300	\$7,515,234.91
053-114	545.63	1.2500	\$1,252,674.47
054-037	394.05	3.0900	\$1,320,940.37
054-039	1,013.86	3.0700	\$2,865,875.40
054-041	1,778.82	2.4600	\$5,055,174.69
054-042	407.25	3.4400	\$1,341,435.10
054-043	398.98	2.9600	\$1,166,582.59
054-045	1,066.64	2.7300	\$3,011,507.15
055-104	567.33	2.8300	\$1,798,628.17
055-105	556.02	1.3400	\$1,407,096.57
055-106	610.18	2.2000	\$1,604,699.31
055-108	1,190.54	2.1900	\$3,127,452.70
055-110	1,699.27	1.8700	\$4,051,795.44
055-111	251.78	2.5700	\$827,699.48

056-015	495.31	2.1900	\$1,558,738.83
056-017	1,134.96	2.3200	\$3,435,188.11
057-001	276.11	2.3800	\$847,273.04
057-002	798.91	1.7700	\$2,033,839.97
057-003	2,804.36	2.5000	\$7,494,134.81
057-004	1,173.53	2.0600	\$3,137,451.65
058-106	308.88	2.9000	\$1,003,620.14
058-107	205.39	2.8800	\$680,315.84
058-108	224.76	3.7300	\$698,995.07
058-109	734.99	3.3500	\$2,165,909.85
058-112	1,104.88	3.6500	\$3,447,838.54
059-113	226.05	3.6500	\$817,635.12
059-114	105.29	4.8000	\$478,041.45
059-117	1,914.73	2.7000	\$5,233,678.96
060-077	2,484.17	1.3300	\$5,517,638.08
061-149	37.37	2.7600	\$157,200.80
061-150	191.01	3.3700	\$648,323.34
061-151	205.13	3.2000	\$730,947.44
061-154	355.35	3.4900	\$1,165,949.85
061-156	1,360.45	2.2800	\$3,823,948.47
061-157	127.99	4.2600	\$395,064.45
061-158	155.60	4.2300	\$606,586.11
062-070	227.02	2.3900	\$706,204.40
062-072	1,641.55	1.3900	\$4,095,341.26
063-066	505.65	2.9300	\$1,725,420.11
063-067	762.59	2.7800	\$2,408,313.71
064-072	249.71	3.4200	\$829,495.00
064-074	1,031.48	2.3900	\$2,997,489.70
064-075	3,575.25	2.7500	\$10,274,762.93
065-096	189.22	4.2600	\$721,441.43
065-098	369.05	4.1700	\$1,867,963.76
066-102	1,815.48	1.7100	\$4,762,570.06
066-103	232.12	3.2400	\$763,651.26
066-104	290.38	2.3700	\$767,261.11
066-105	1,200.19	2.0200	\$4,207,021.59
066-107	651.22	1.7100	\$1,568,068.03
067-055	1,112.76	1.8300	\$3,429,088.92
067-061	1,514.65	1.6500	\$4,296,926.85
068-070	1,067.53	2.0500	\$2,820,201.61
068-071	118.23	2.9800	\$423,896.14

068-072	104.29	2.8700	\$360,136.26
068-073	484.90	2.6400	\$1,565,675.29
068-074	246.62	3.2700	\$643,820.92
068-075	143.51	3.1100	\$471,660.55
069-104	43.05	3.2900	\$180,964.33
069-106	844.87	2.6100	\$2,451,318.44
069-107	82.59	2.1500	\$308,311.10
069-108	213.96	2.7900	\$803,805.91
069-109	528.09	2.9300	\$1,656,604.46
070-092	454.47	2.4500	\$1,294,684.42
070-093	1,425.61	3.0000	\$4,478,684.00
071-091	434.90	2.2400	\$1,601,526.50
071-092	1,288.91	1.5800	\$3,661,952.56
072-066	233.92	2.8800	\$880,119.47
072-068	857.47	1.4700	\$2,485,577.50
072-073	392.10	2.9900	\$1,288,020.76
072-074	2,049.61	1.3300	\$7,039,002.06
073-099	1,181.96	1.2500	\$2,910,364.19
073-102	691.09	1.2500	\$1,814,692.44
073-105	178.92	1.2500	\$483,720.97
073-106	1,190.77	1.2500	\$2,950,130.45
073-108	3,360.42	1.8400	\$8,247,336.68
074-187	366.03	3.4700	\$1,242,463.97
074-190	344.15	3.7100	\$1,161,575.39
074-194	283.15	4.2900	\$898,859.34
074-195	171.82	4.2600	\$616,531.49
074-197	287.56	3.5200	\$884,259.14
074-201	1,392.11	3.5500	\$5,362,993.71
074-202	202.15	4.7400	\$680,683.54
075-084	187.79	1.6200	\$683,805.28
075-085	504.24	2.5600	\$1,600,449.26
075-086	228.30	1.2500	\$616,654.87
075-087	693.26	1.2500	\$2,005,417.18
076-081	229.94	4.1800	\$755,896.25
076-082	537.21	2.6300	\$1,800,394.33
076-083	711.46	2.4100	\$2,161,661.84
077-100	117.02	2.1400	\$404,247.72
077-101	290.45	2.8000	\$938,516.04
077-102	637.09	1.8800	\$1,759,502.84
077-103	269.41	1.7100	\$732,298.69

077-104		217.58	2.0400	\$566,458.08
078-001		415.69	2.6800	\$1,485,781.48
078-002		861.42	1.4600	\$2,673,611.99
078-003		189.97	2.4100	\$663,259.48
078-004		156.36	2.1500	\$790,481.53
078-005		666.69	1.7800	\$1,949,836.86
078-009		282.91	2.6200	\$934,056.68
078-012		1,365.90	1.2500	\$4,082,223.73
079-077		2,126.52	2.4300	\$5,999,669.95
079-078		118.58	3.0900	\$427,577.15
080-115		29.42	3.5000	\$107,678.64
080-116		368.87	3.1600	\$965,661.31
080-118		339.57	2.9500	\$919,797.77
080-119		547.04	2.4300	\$1,592,097.05
080-121		301.01	2.9800	\$926,384.20
080-122	HH	92.34	1.9400	\$555,637.08
080-125		3,836.51	2.7500	\$11,527,108.68
081-094		1,427.83	2.1000	\$3,460,282.40
081-095		508.24	1.7000	\$1,378,934.64
081-096		3,353.83	3.0400	\$9,463,605.98
081-097		292.89	1.2500	\$836,459.66
082-100		1,340.03	2.9500	\$4,005,569.03
082-101		445.45	2.6800	\$1,456,625.83
082-105		82.14	3.1100	\$346,378.32
082-108		770.89	2.6900	\$2,576,591.85
083-001		702.69	3.3300	\$2,179,138.07
083-002		711.49	3.2600	\$2,529,022.01
083-003		1,494.27	3.5200	\$5,930,636.16
083-005		6,988.38	3.2900	\$27,581,901.16
084-001		1,598.43	2.0600	\$3,802,262.39
084-002		345.91	1.5900	\$866,125.97
084-003		295.46	2.6400	\$729,563.92
084-004		350.82	1.2500	\$947,103.24
084-005		527.05	2.2600	\$1,374,797.50
084-006		705.67	1.2500	\$1,895,005.93
085-043		85.50	1.3200	\$248,037.93
085-044		557.79	1.5600	\$1,376,436.71
085-045		545.44	1.2500	\$1,373,869.98
085-048		1,148.77	1.2500	\$2,752,248.89
085-049		528.71	1.7800	\$1,308,605.70

086-100		749.57	2.7500	\$2,555,941.33
087-083		881.38	1.7700	\$2,396,703.89
088-072		277.51	3.3100	\$858,103.18
088-073		169.57	4.1200	\$637,206.72
088-074		88.53	3.4600	\$315,518.57
088-075		229.44	2.5100	\$673,720.22
088-080	HH	714.75	1.8000	\$3,509,153.64
088-081		2,254.34	2.6500	\$6,470,843.83
089-077		105.19	4.4300	\$384,205.65
089-080		1,102.03	2.5800	\$3,028,982.79
089-087		385.50	3.1500	\$1,260,444.63
089-088		207.33	4.1900	\$738,345.06
089-089		1,588.06	2.6200	\$4,780,372.33
090-075		129.41	1.2500	\$500,324.96
090-076		531.77	2.2400	\$1,509,228.56
090-077		289.90	1.7100	\$1,187,539.76
090-078		273.02	2.0300	\$939,763.74
091-091		376.31	1.2500	\$988,091.31
091-092		1,387.19	1.2500	\$3,745,993.79
091-093		184.22	1.2500	\$561,171.41
091-095		147.50	1.2500	\$349,908.39
092-087		10,083.59	3.3000	\$35,562,090.93
092-088		13,185.95	3.7300	\$48,399,050.29
092-089		4,105.44	3.2300	\$15,613,328.98
092-090		5,769.01	3.3500	\$26,761,011.42
092-091		1,230.23	3.4100	\$4,681,362.74
093-120		405.46	2.5400	\$1,199,711.59
093-121		91.10	1.8200	\$362,179.37
093-123		399.40	2.1500	\$1,220,075.34
093-124		403.08	2.6000	\$1,177,439.57
094-076		626.27	2.4200	\$1,675,722.38
094-078		2,920.54	2.7600	\$8,145,493.81
094-080		48.76	2.2400	\$130,929.59
094-083		2,577.51	2.8100	\$6,195,944.03
094-086		1,727.62	2.8200	\$4,589,287.09
094-087		802.07	2.3100	\$2,184,064.41
095-059		1,870.86	2.5100	\$5,831,598.63
095-062		89.29	1.8800	\$264,030.26
096-088		16,388.43	3.6200	\$74,028,862.32
096-089		9,860.52	3.8800	\$56,154,828.96

096-090	HH	5,967.60	3.0100	\$35,326,587.70
096-091		15,651.48	3.1700	\$61,710,012.31
096-092	HH	4,587.23	3.1400	\$23,064,646.02
096-093	HH	4,704.83	2.4200	\$21,641,649.93
096-094		10,766.68	2.8700	\$40,821,084.01
096-095	HH	20,704.80	3.1100	\$95,888,340.49
096-098		2,321.59	3.3500	\$10,816,186.44
096-099		1,180.49	2.1100	\$4,130,564.89
096-101	HH	715.47	2.7400	\$5,140,778.46
096-102	HH	2,059.44	2.7100	\$15,594,028.27
096-103		1,449.14	4.0300	\$4,606,016.52
096-104		2,294.89	3.3600	\$6,855,746.32
096-106	HH	2,945.31	2.7640	\$24,107,123.98
096-107		1,176.18	3.4300	\$6,492,331.41
096-109		4,628.68	4.0400	\$21,604,278.14
096-110		5,866.82	3.1700	\$23,497,153.19
096-111		4,669.33	3.9600	\$17,426,634.18
096-112		4,285.28	3.7000	\$21,476,722.06
096-113		729.12	3.2400	\$3,238,867.71
096-114		3,971.78	3.4800	\$17,373,539.45
096-115		654.41	4.0400	\$3,964,275.24
097-116		96.63	3.6300	\$359,635.85
097-118		58.28	2.7500	\$203,610.87
097-119		135.05	3.9400	\$589,394.44
097-122		96.40	3.4600	\$308,745.84
097-127		72.32	3.3300	\$226,288.45
097-129		2,194.69	2.9600	\$6,563,669.59
097-130		397.39	2.6600	\$1,194,415.26
097-131		411.45	2.9600	\$1,250,579.67
098-080		677.97	2.2600	\$2,132,593.80
099-078		70.14	4.6700	\$352,650.00
099-079		26.20	3.2200	\$107,551.86
099-080		37.70	4.2000	\$148,113.93
099-082		583.66	2.9500	\$1,952,282.12
100-059		769.86	2.2700	\$2,316,682.89
100-060		614.52	1.7000	\$1,603,793.88
100-061		690.13	1.7200	\$1,716,818.41
100-062		329.09	2.1300	\$1,238,536.35
100-063		3,990.36	1.7600	\$10,513,908.87
100-064		226.12	1.2500	\$514,479.70

100-065	335.21	2.2500	\$1,047,186.41
101-105	417.32	1.2500	\$1,184,196.59
101-107	313.66	1.4900	\$919,289.42
102-081	355.18	3.4500	\$1,262,899.52
102-085	841.67	2.7300	\$2,518,322.52
103-127	425.74	3.4300	\$1,382,612.45
103-128	215.45	2.9100	\$917,668.45
103-129	464.18	2.0400	\$1,222,349.07
103-130	666.41	2.5200	\$1,845,917.20
103-131	654.03	2.0100	\$1,742,201.19
103-132	2,083.16	1.6700	\$5,078,078.87
103-135	536.98	1.7100	\$1,528,291.84
104-041	213.69	2.9100	\$553,993.53
104-042	447.73	1.4100	\$1,108,725.17
104-043	550.89	1.2500	\$1,201,795.72
104-044	1,238.61	2.1600	\$4,002,070.71
104-045	508.39	2.5100	\$1,345,779.19
105-123	268.82	3.5800	\$986,586.03
105-124	489.68	2.9600	\$1,618,938.60
105-125	67.24	5.8300	\$430,607.33
106-001	156.31	2.3700	\$473,501.71
106-002	210.53	2.3400	\$538,209.60
106-003	808.94	2.2200	\$2,022,474.38
106-004	1,868.53	2.2900	\$5,894,399.94
106-005	754.17	2.5500	\$2,181,898.45
106-006	236.02	2.6700	\$560,997.45
106-008	85.84	1.3600	\$248,050.93
107-151	188.02	1.2500	\$522,814.76
107-152	948.99	1.8800	\$2,545,838.23
107-153	568.66	1.2500	\$1,392,832.53
107-154	723.44	1.2500	\$1,678,295.31
107-155	859.57	1.3800	\$2,224,779.43
107-156	465.40	1.2500	\$1,218,815.60
107-158	219.43	1.2500	\$527,866.58
108-141	186.56	2.2000	\$581,332.59
108-142	2,304.96	2.3400	\$6,528,264.63
108-143	235.67	2.3300	\$668,055.13
108-144	158.52	3.0400	\$547,112.35
108-147	114.04	3.3000	\$477,931.41
109-002	957.90	2.7100	\$2,992,608.75

109-003	1,935.60	2.6500	\$5,502,149.55
110-014	740.74	1.8600	\$1,875,514.79
110-029	2,070.98	2.1600	\$5,140,395.47
110-030	199.23	3.1300	\$670,973.70
110-031	459.08	2.4900	\$1,351,294.06
111-086	778.03	1.2500	\$2,019,750.34
111-087	979.93	1.2500	\$2,827,027.63
112-099	359.58	1.2500	\$831,291.75
112-101	456.32	1.2500	\$1,204,397.22
112-102	2,176.33	1.8100	\$5,337,697.50
112-103	786.89	1.2500	\$1,937,942.69
113-001	431.44	3.2200	\$1,329,762.18
114-112	367.97	1.4500	\$982,157.74
114-113	700.56	1.4400	\$1,787,145.00
114-114	1,511.74	1.5700	\$3,764,180.34
114-115	686.86	1.2500	\$1,696,153.85
114-116	85.79	1.7000	\$301,667.65
115-115	39,331.15	3.7500	\$211,706,958.00

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- * = County District code identifier for each district.
 - ** = HH denotes hold harmless status.
 - *** = Total of regular year and summer school average daily attendance.
 - **** = School district tax levy in the Incidental and Teachers Funds.
 - ***** = Total revenue used in study.

APPENDIX B

1997-98 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy****	Revenue*****
001-090		338.35	3.5400	\$1,583,011.63
001-091		2,166.28	2.5500	\$8,328,410.04
001-092		263.38	3.0500	\$1,071,513.37
002-089		330.05	4.4500	\$1,968,064.91
002-090		160.85	3.4200	\$703,046.78
002-097		2,248.58	2.7500	\$8,532,570.08
003-031		601.20	2.7900	\$2,348,392.57
003-032		398.40	3.5000	\$1,955,161.46
003-033		201.74	3.5100	\$1,049,013.12
004-106		352.98	3.1900	\$1,524,735.31
004-109		658.28	3.3700	\$2,981,528.76
004-110		2,543.14	2.7500	\$10,679,030.18
005-120		414.67	2.7500	\$1,523,428.37
005-121		834.86	2.6600	\$3,259,592.91
005-122		319.70	2.7500	\$1,274,224.50
005-123		1,809.02	2.6300	\$6,853,927.22
005-124		564.37	2.6700	\$2,119,887.70
005-127 HH		307.56	2.7500	\$1,318,350.87
005-128		1,845.84	2.6100	\$7,077,956.01
006-101		517.16	2.7500	\$1,900,619.59
006-103		293.32	2.7500	\$1,101,729.97
006-104		1,310.28	2.7500	\$4,977,729.81
007-121		284.85	3.5000	\$1,438,306.96
007-122		126.97	3.6200	\$618,438.15
007-123		682.07	2.8000	\$2,444,483.85
007-124		482.48	2.7500	\$1,623,454.25
007-125		168.23	3.0000	\$697,771.69
007-126		74.85	3.6600	\$414,548.84
007-129		1,022.21	2.7500	\$3,946,930.58
008-106		503.47	2.4900	\$1,896,153.97

008-107	1,313.68	2.5000	\$5,332,346.08
008-111	698.62	2.6900	\$2,681,422.65
009-077	570.50	2.5500	\$2,081,363.80
009-078	227.14	2.7600	\$862,314.94
009-079	260.99	2.5900	\$1,093,307.86
009-080	888.90	2.5000	\$3,411,459.83
010-087	1,051.29	2.5700	\$4,085,675.29
010-089	1,018.51	2.6600	\$4,279,873.10
010-090	450.69	2.9000	\$2,007,584.05
010-091	1,190.02	2.7500	\$4,843,637.61
010-092	534.76	3.1100	\$2,213,933.72
010-093	14,104.04	3.3900	\$72,019,075.18
011-076	680.60	3.7500	\$3,472,249.22
011-078	714.74	2.9000	\$2,892,040.41
011-079	370.95	3.5000	\$1,639,615.56
011-082	11,628.82	2.9000	\$47,273,847.76
012-108	582.66	2.7500	\$2,158,632.05
012-109	4,637.09	2.7500	\$16,937,367.08
012-110	1,059.97	2.8000	\$3,953,788.25
013-054	108.80	4.4800	\$780,093.75
013-055	695.63	3.0600	\$2,830,502.80
013-057	58.43	3.7000	\$310,377.33
013-058	97.23	4.0100	\$510,512.90
013-059	356.88	3.0500	\$1,494,904.15
013-060	52.47	3.8200	\$427,236.54
013-061	341.03	3.1200	\$1,462,571.49
013-062	73.84	3.8400	\$339,779.40
014-126	1,138.15	2.7500	\$4,606,768.94
014-127	552.01	2.6200	\$2,437,761.15
014-129	2,314.62	2.7500	\$9,700,671.59
014-130HH	876.77	1.2500	\$3,775,778.21
015-001	544.84	2.7500	\$2,080,769.72
015-002HH	3,555.41	1.9200	\$13,503,980.30
015-003HH	262.44	2.2500	\$1,253,739.26
015-004	391.76	2.7500	\$1,482,642.21
016-090	3,850.37	2.7500	\$14,952,436.52
016-092	341.36	2.7500	\$1,216,393.73
016-094	315.81	2.7500	\$1,201,800.55

016-096HH	3,950.26	2.7500	\$16,051,778.85
016-097HH	419.46	2.7500	\$1,569,521.26
017-121	164.13	3.8000	\$926,363.30
017-122	221.17	3.0100	\$936,939.06
017-124	140.12	4.6000	\$881,350.94
017-125	1,050.90	2.7500	\$4,103,758.55
017-126	221.99	3.8000	\$1,164,580.53
018-047	790.98	2.7500	\$3,076,255.50
018-050	580.79	2.7500	\$2,404,119.01
019-139	466.18	2.8700	\$1,843,369.88
019-140	166.55	3.1600	\$696,559.36
019-142	3,513.29	3.1700	\$15,901,437.79
019-144	785.37	2.7500	\$3,056,310.75
019-147	210.15	3.0400	\$943,871.13
019-148	1,436.16	3.4700	\$7,175,290.06
019-149	2,131.35	2.9500	\$9,238,085.91
019-150	346.15	4.0000	\$1,692,871.37
019-151	521.79	4.5100	\$3,215,056.99
020-001	970.96	2.5300	\$3,905,012.79
020-002	1,248.16	2.7500	\$4,967,910.25
021-148	217.60	4.2900	\$1,404,852.01
021-149	286.05	2.8200	\$1,103,069.34
021-150	218.04	3.5000	\$1,134,940.97
021-151	638.74	3.3300	\$2,911,990.45
022-088	257.11	3.3100	\$1,108,230.23
022-089	2,958.99	2.7500	\$11,256,159.64
022-090	622.67	3.0600	\$2,717,090.76
022-091	404.11	2.7500	\$1,570,331.00
022-092	567.34	2.7500	\$2,185,333.41
022-093	3,019.26	2.7300	\$11,651,490.49
022-094	706.25	2.9100	\$2,900,291.45
023-094	79.47	4.6000	\$479,776.11
023-096	103.51	3.8400	\$672,072.05
023-099HH	60.83	2.7500	\$278,704.26
023-101	1,074.91	2.7500	\$4,231,420.55
024-086	2,572.81	3.0300	\$10,853,582.86
024-087	1,306.44	3.1600	\$5,868,289.61
024-089	3,169.98	2.7800	\$12,665,532.61

024-090	5,236.96	4.0000	\$26,748,058.55
024-091	100.33	3.8500	\$485,114.63
024-093	15,021.96	3.7300	\$77,693,825.80
025-001	1,424.95	2.7900	\$5,456,259.88
025-002	832.41	3.1500	\$3,654,351.89
025-003	831.83	3.0500	\$3,702,269.89
026-001	639.25	2.7700	\$2,566,560.15
026-002	606.13	2.7500	\$2,435,121.23
026-005	771.72	2.7500	\$2,899,998.63
026-006	7,869.00	2.8400	\$33,467,154.30
027-055	157.26	2.8800	\$644,275.71
027-056	170.90	3.0000	\$723,863.59
027-057	171.27	3.7000	\$803,352.22
027-058	287.31	3.3000	\$1,325,471.61
027-059	258.41	3.8500	\$1,271,738.97
027-061	1,401.31	3.1300	\$6,188,722.01
028-101	969.88	2.7500	\$3,598,246.65
028-102	1,367.96	2.7500	\$5,742,237.67
028-103	848.75	2.7500	\$3,269,717.46
029-001	410.88	2.7500	\$1,553,796.14
029-002	217.24	3.3500	\$1,082,414.45
029-003	222.68	3.0000	\$912,591.44
029-004	533.97	2.7000	\$2,173,079.21
030-093	1,980.04	2.7400	\$7,522,287.63
031-116	183.08	4.0900	\$1,049,263.43
031-117	167.68	4.0900	\$1,027,970.57
031-118	135.72	4.6000	\$868,533.62
031-121	574.34	3.7000	\$3,038,362.80
031-122	221.61	4.2200	\$1,502,412.16
032-054	158.58	4.0800	\$914,835.47
032-055	734.59	2.7500	\$2,822,488.63
032-056	193.07	3.7500	\$1,004,900.52
032-058	286.85	3.3700	\$1,421,977.24
033-090	1,131.62	2.4500	\$4,282,874.93
033-091	226.84	2.7500	\$921,026.34
033-092	326.56	2.5000	\$1,150,110.05
033-093	409.35	2.5500	\$1,623,851.29
033-094	344.33	2.7500	\$1,362,563.38

034-121	187.25	2.5300	\$718,386.28
034-122	123.71	2.7500	\$495,916.90
034-124	1,488.34	2.4300	\$5,619,408.79
035-092	1,140.97	3.1000	\$4,940,302.09
035-093	654.27	2.9300	\$2,466,569.63
035-094	435.19	2.9000	\$1,674,480.37
035-097	336.52	2.9500	\$1,418,366.06
035-098	826.52	2.7500	\$3,019,564.32
035-099	343.29	2.8500	\$1,529,417.97
035-102	1,955.87	2.7500	\$7,551,481.64
036-123	292.40	2.7500	\$1,057,154.05
036-126	3,627.19	2.7500	\$13,768,567.81
036-131	2,852.26	2.7500	\$10,917,344.03
036-133	604.52	2.7500	\$2,272,194.90
036-134	296.49	2.5400	\$1,122,306.53
036-135	139.13	2.4700	\$521,151.01
036-136	2,090.35	2.5100	\$7,797,010.43
036-137	1,778.12	2.4600	\$6,392,426.46
036-138	399.58	3.1100	\$1,715,285.39
036-139HH	3,272.25	2.9100	\$14,856,823.49
037-037	1,907.26	2.7500	\$7,675,365.75
037-039	1,073.37	2.9000	\$4,916,096.93
038-044	386.66	3.7900	\$2,072,709.76
038-045	388.36	3.5600	\$1,881,266.46
038-046	553.37	3.0600	\$2,447,406.01
039-133	2,823.42	2.7500	\$10,761,600.60
039-134	2,597.81	2.7400	\$10,246,766.88
039-135	795.83	2.7500	\$3,295,057.10
039-136	321.40	2.7500	\$1,473,851.74
039-137	970.51	2.7500	\$3,792,353.83
039-139	1,701.33	2.7000	\$6,282,293.80
039-141	23,093.88	2.9400	\$101,438,470.18
039-142	884.24	2.7500	\$3,467,726.65
040-100	211.86	3.4600	\$1,031,155.09
040-101	82.04	3.4300	\$340,325.80
040-103	64.57	4.1000	\$349,980.59
040-104	88.88	3.5000	\$511,084.80
040-107	1,142.38	2.7500	\$4,538,890.20

041-001	107.20	5.0600	\$679,529.27
041-002	816.35	2.7800	\$3,285,282.67
041-003	231.73	3.5900	\$1,185,771.39
041-004	152.58	3.9200	\$841,983.73
041-005	142.52	4.2300	\$865,868.53
042-111	725.44	2.7500	\$2,857,769.60
042-113	94.45	2.8500	\$330,939.94
042-117	203.31	3.4600	\$925,756.49
042-118	151.84	2.9200	\$651,859.60
042-119HH	83.65	3.1300	\$429,584.70
042-121	102.32	3.6300	\$646,716.88
042-124	1,756.85	2.6200	\$7,069,781.38
043-001	715.29	2.7400	\$2,791,925.86
043-002	292.84	3.1200	\$1,606,088.78
043-003	406.11	2.7000	\$1,459,393.31
043-004	363.07	2.5000	\$1,475,108.25
044-078	164.58	3.7500	\$810,014.56
044-083	321.98	3.2200	\$1,453,356.25
044-084	432.07	3.0300	\$1,790,549.90
045-076	465.54	3.1500	\$1,968,533.20
045-077	719.47	2.7500	\$2,902,331.22
045-078	375.18	2.8300	\$1,468,404.51
046-128	335.15	3.2400	\$1,617,435.98
046-130	1,297.16	2.5000	\$5,159,684.39
046-131	1,256.27	2.5200	\$4,639,709.30
046-132	533.48	2.4800	\$2,163,126.58
046-134	2,036.15	2.7500	\$9,125,969.42
046-135	367.98	2.3500	\$1,542,776.37
046-137	326.87	2.5500	\$1,146,466.53
046-140	682.88	2.4400	\$2,726,329.44
047-060HH	395.33	2.3000	\$1,682,860.36
047-062	1,140.25	2.7500	\$4,503,899.86
047-064	226.79	2.4700	\$860,676.67
047-065HH	540.78	2.7500	\$2,477,417.24
048-066	4,641.22	3.6500	\$23,067,805.12
048-068	11,520.25	3.7400	\$57,175,452.71
048-069	1,294.42	3.0100	\$5,451,478.88
048-070	1,688.82	3.2600	\$7,626,402.06

048-071	12,167.24	4.1200	\$65,062,253.95
048-072	6,739.35	3.9700	\$35,657,361.04
048-073	7,435.37	3.7100	\$35,848,645.15
048-074	3,967.02	4.1100	\$22,317,186.37
048-075	393.61	3.8000	\$1,832,272.14
048-077	10,517.73	3.7700	\$51,798,595.15
048-078	31,950.95	4.7000	\$205,254,632.93
048-080HH	2,267.31	3.9200	\$15,090,720.20
049-132	2,317.69	2.7500	\$9,382,240.16
049-135	210.69	3.2400	\$875,259.17
049-137	522.51	3.2100	\$2,330,579.41
049-140	595.36	2.5900	\$2,235,113.23
049-142	3,248.46	2.7500	\$12,853,815.88
049-144	3,103.08	2.5500	\$12,010,497.16
049-148HH	6,678.29	2.6200	\$26,737,266.58
050-001	6,821.52	2.7600	\$27,173,895.33
050-002	893.13	2.6500	\$3,354,544.68
050-003	3,341.07	2.7500	\$12,407,164.64
050-005	1,427.49	2.8000	\$5,870,914.63
050-006	2,157.27	2.7500	\$8,112,326.62
050-007HH	941.16	2.7500	\$3,559,091.68
050-009	461.87	2.7500	\$1,723,154.70
050-010	2,834.61	3.2000	\$12,939,507.27
050-012	10,289.47	3.2800	\$45,389,822.08
050-013HH	482.92	3.0300	\$2,124,890.38
050-014	2,665.83	2.8600	\$10,931,629.26
051-150	265.66	2.4200	\$996,055.08
051-152	1,355.21	2.7500	\$5,088,790.26
051-153	166.73	3.6500	\$883,354.33
051-154	589.96	2.5600	\$2,350,141.79
051-156	316.06	3.1000	\$1,541,298.34
051-159	3,015.65	2.7500	\$11,828,808.01
052-096	656.94	3.2300	\$3,018,133.64
053-111	734.36	2.5900	\$2,784,762.56
053-112	139.17	2.7500	\$538,829.66
053-113	3,528.37	2.5500	\$14,235,431.95
053-114	628.33	2.7500	\$2,444,424.07
054-037	464.57	3.2900	\$2,209,747.92

054-039	1,044.84	2.7700	\$4,082,892.61
054-041	2,149.65	2.7500	\$8,568,304.23
054-042	435.96	3.0300	\$1,951,214.97
054-043	381.32	3.6000	\$1,868,843.41
054-045	1,131.19	3.2500	\$5,018,053.77
055-104	659.23	2.7500	\$2,640,901.08
055-105	733.41	2.5800	\$2,776,938.79
055-106	685.23	2.7500	\$2,736,323.37
055-108	1,276.45	2.4700	\$5,000,037.19
055-110	1,902.88	2.4500	\$7,499,944.29
055-111	335.43	2.7500	\$1,374,497.53
056-015	598.70	2.7500	\$2,346,496.66
056-017	1,049.80	2.7500	\$4,130,303.61
057-001	321.33	2.9200	\$1,295,539.18
057-002	898.25	2.7100	\$3,550,508.91
057-003	3,669.00	2.7500	\$13,921,367.18
057-004	1,326.54	2.7500	\$4,868,507.80
058-106	284.19	3.0000	\$1,308,275.31
058-107	210.58	3.7100	\$985,373.19
058-108	262.62	3.6600	\$1,414,023.66
058-109	790.95	3.2200	\$3,680,960.99
058-112	1,218.08	2.9700	\$5,992,584.26
059-113	241.15	3.6400	\$1,228,447.83
059-114	98.02	4.0300	\$676,844.44
059-117	1,996.33	2.7500	\$8,495,976.33
060-077	3,130.89	2.4700	\$12,081,347.58
061-150	216.87	3.2700	\$990,094.45
061-151	231.63	3.2600	\$931,351.34
061-154	388.60	2.8900	\$1,492,108.61
061-156	1,270.54	2.7500	\$4,917,354.43
061-157	127.21	3.9500	\$595,694.09
061-158	165.46	4.0400	\$1,036,856.06
062-070	231.32	3.0500	\$946,015.05
062-072	1,787.92	2.7500	\$6,860,868.73
063-066	583.09	2.9800	\$2,588,241.81
063-067	870.54	2.7500	\$3,591,773.11
064-072	279.59	3.5000	\$1,325,162.55
064-074	1,091.06	2.7500	\$4,324,221.63

064-075	3,579.00	2.7500	\$13,106,603.87
065-096	229.42	3.6000	\$1,241,666.78
065-098	421.81	3.8900	\$2,317,909.42
066-102	1,849.39	2.7500	\$7,423,992.64
066-103	270.40	2.9300	\$1,081,614.44
066-104	297.95	2.9900	\$1,330,366.01
066-105 HH	1,489.44	1.8400	\$6,183,600.91
066-107	704.52	2.7500	\$2,755,043.87
067-055	1,151.42	2.7500	\$4,666,404.72
067-061	1,369.85	2.7500	\$5,261,770.18
068-070	1,198.06	2.5800	\$4,487,181.09
068-071	119.06	2.7500	\$451,031.00
068-072 HH	92.86	2.7500	\$397,113.55
068-073	543.09	2.7500	\$2,142,532.05
068-074	201.85	3.8500	\$1,011,510.61
068-075	180.17	3.2500	\$891,504.89
069-104	66.74	3.1900	\$291,074.07
069-106	835.58	3.0600	\$3,446,477.83
069-107 HH	93.49	2.8000	\$374,143.18
069-108	244.12	3.2700	\$1,120,991.58
069-109	609.59	2.7600	\$2,382,478.31
070-092	519.64	2.7500	\$2,145,767.94
070-093	1,442.94	2.7500	\$6,092,623.16
071-091	567.98	2.4900	\$2,386,353.64
071-092	1,486.26	2.6100	\$6,058,761.98
072-066	201.74	3.6000	\$963,721.14
072-068	931.68	3.0000	\$3,734,613.76
072-073	427.29	2.9700	\$1,675,940.09
072-074 HH	1,901.93	1.6800	\$7,943,051.91
073-099	1,386.37	2.6500	\$5,292,088.00
073-102	799.97	2.6800	\$2,933,768.13
073-105	196.06	2.6000	\$730,864.53
073-106	1,493.87	2.6000	\$5,707,536.11
073-108	3,584.07	2.7500	\$13,952,933.06
074-187	344.03	3.6400	\$1,686,147.57
074-190	386.74	3.3400	\$1,784,730.07
074-194	294.23	4.3100	\$1,646,938.33
074-195	161.86	4.6000	\$986,974.10

074-197	263.79	3.6200	\$1,295,488.27
074-201	1,370.82	3.4600	\$6,611,177.64
074-202	216.44	4.6000	\$1,341,693.29
075-084 HH	246.53	2.6000	\$1,007,046.07
075-085	575.56	2.4900	\$2,179,117.57
075-086	265.85	2.4800	\$1,012,961.02
075-087	682.96	2.6000	\$2,661,327.85
076-081	251.81	3.4300	\$1,352,644.24
076-082	626.66	2.8500	\$2,988,501.57
076-083	743.14	2.6100	\$3,048,697.23
077-100	134.94	2.7500	\$551,144.71
077-101	289.80	2.7500	\$1,106,520.34
077-102	697.39	2.5000	\$2,663,025.25
077-103	281.10	2.6100	\$1,079,473.12
077-104	187.21	3.1300	\$984,459.13
078-001	465.87	2.8500	\$1,694,176.73
078-002	855.14	2.7500	\$3,215,501.28
078-003 HH	220.64	2.7700	\$879,043.32
078-004 HH	201.02	2.7500	\$936,010.46
078-005	703.40	3.2500	\$2,990,627.40
078-009	272.75	2.8500	\$1,023,825.31
078-012	1,397.25	2.7500	\$5,401,669.92
079-077	2,192.16	2.6800	\$9,113,271.79
079-078	151.61	2.8000	\$672,740.87
080-116	365.34	3.1700	\$1,587,730.56
080-118	290.16	3.0500	\$1,297,773.60
080-119	587.62	2.7500	\$2,378,015.26
080-121	351.85	3.2100	\$1,546,918.89
080-122 HH	113.59	1.9000	\$884,199.30
080-125	4,125.21	2.7500	\$15,988,970.42
081-094	1,765.25	2.7500	\$6,539,154.53
081-095	518.76	2.8800	\$1,979,987.49
081-096	3,670.88	2.7600	\$15,665,986.85
081-097	302.49	2.5700	\$1,117,876.16
082-100	1,457.51	2.9500	\$5,764,199.22
082-101	524.14	3.0500	\$2,226,580.11
082-105 HH	71.07	3.1100	\$354,837.18
082-108	795.22	2.8400	\$3,092,437.73

083-001	695.17	3.4500	\$3,453,024.97
083-002	721.18	3.0900	\$3,223,087.10
083-003	1,748.48	3.3500	\$7,945,299.81
083-005	7,741.39	4.1700	\$42,487,135.59
084-001	2,116.92	2.6200	\$8,360,649.63
084-002	346.95	2.7500	\$1,395,539.23
084-003	351.56	2.7500	\$1,303,645.01
084-004	413.84	2.7400	\$1,656,856.99
084-005	564.12	2.8100	\$2,102,696.34
084-006	866.83	2.7000	\$3,229,994.82
085-043	108.37	2.8100	\$414,074.99
085-044	593.78	2.6900	\$2,291,713.53
085-045	605.03	2.6200	\$2,359,357.11
085-048	1,075.55	2.6800	\$3,996,372.16
085-049	550.65	2.7500	\$2,215,915.42
086-100	806.83	2.7500	\$3,276,873.47
087-083	883.79	2.7500	\$3,333,436.29
088-072	339.24	3.4800	\$1,661,309.14
088-073	216.26	3.6600	\$1,019,671.25
088-075	229.17	2.7500	\$846,627.69
088-080 HH	691.64	2.3000	\$3,747,132.38
088-081	2,098.38	2.7500	\$8,131,710.81
089-077	106.72	4.6000	\$775,970.28
089-080	1,220.86	2.7500	\$4,704,115.91
089-087	431.06	2.8900	\$1,764,286.91
089-088	178.97	4.3000	\$1,017,883.36
089-089	1,786.57	2.7500	\$6,991,908.33
090-075 HH	132.58	2.7500	\$504,318.14
090-076	548.42	2.7500	\$2,434,063.38
090-077 HH	272.15	2.7500	\$1,378,241.80
090-078	263.31	2.7500	\$1,189,996.78
091-091	372.88	2.7500	\$1,459,074.68
091-092	1,492.69	2.7500	\$5,553,861.91
091-093	217.92	2.7500	\$730,335.94
091-095	154.71	2.7500	\$659,929.71
092-087	13,184.07	3.3000	\$58,062,891.11
092-088	16,822.50	3.9000	\$85,495,804.92
092-089 HH	4,800.04	3.4100	\$22,181,360.67

092-090 HH	5,993.81	3.4500	\$31,969,682.22
092-091	1,058.50	3.5500	\$5,718,109.12
093-120	441.52	3.1200	\$2,080,847.71
093-121 HH	94.74	2.7800	\$392,330.52
093-123	511.81	2.5900	\$1,930,643.59
093-124	471.51	2.9200	\$1,978,312.76
094-076	634.99	2.7500	\$2,505,706.50
094-078	3,419.11	2.8700	\$13,726,094.89
094-083	2,858.53	2.7500	\$11,079,616.22
094-086	1,764.82	2.7500	\$6,925,887.26
094-087	905.59	2.7500	\$3,420,566.51
095-059	2,053.93	2.7500	\$7,866,613.17
096-088	16,879.73	3.8100	\$85,320,593.25
096-089	10,473.08	4.5000	\$65,833,478.89
096-090 HH	6,687.09	3.3700	\$42,618,239.47
096-091 HH	18,411.90	3.5200	\$92,664,120.63
096-092 HH	4,513.37	3.0700	\$24,934,922.41
096-093 HH	4,710.14	2.2100	\$23,174,382.03
096-094 HH	10,918.21	2.8100	\$45,918,912.30
096-095 HH	19,488.37	3.1700	\$111,895,223.81
096-098 HH	2,377.29	3.0800	\$11,721,248.40
096-099 HH	1,280.52	2.7500	\$5,160,447.25
096-101 HH	826.41	2.5400	\$5,810,315.96
096-102 HH	2,290.43	2.7600	\$18,184,065.37
096-103	1,577.39	3.2300	\$6,782,288.84
096-104	2,667.99	3.6800	\$13,485,528.64
096-106 HH	3,238.85	2.5200	\$26,320,658.22
096-107 HH	1,105.28	3.7500	\$7,235,874.99
096-109	4,879.49	4.3200	\$28,400,039.00
096-110	5,758.24	3.3000	\$25,435,577.55
096-111	5,738.98	4.0500	\$29,602,843.58
096-112 HH	4,041.14	4.1800	\$22,671,544.50
096-113 HH	835.55	3.2200	\$4,338,658.21
096-114 HH	3,912.94	3.4400	\$19,910,926.57
096-115	572.07	5.8000	\$4,304,476.31
097-116	108.85	3.7100	\$506,370.37
097-118	75.88	3.6000	\$372,842.87
097-119	165.97	3.9400	\$860,753.45

097-122	91.36	2.9200	\$366,060.52
097-127	63.47	3.4500	\$301,275.79
097-129	2,322.31	2.9100	\$9,644,399.45
097-130	403.27	3.5900	\$2,010,065.33
097-131	474.14	2.9200	\$1,859,246.66
098-080	736.82	2.7500	\$2,957,111.22
099-078	69.43	4.3100	\$395,703.68
099-082	691.09	2.7500	\$2,671,616.95
100-059	910.69	2.7500	\$3,302,330.84
100-060	590.17	2.7500	\$2,272,661.42
100-061	967.44	2.7200	\$3,550,789.10
100-062 HH	399.87	2.7500	\$1,535,983.10
100-063	3,927.52	2.7500	\$14,818,857.37
100-064	243.64	2.7400	\$916,122.21
100-065	385.10	2.7500	\$1,476,954.11
101-105	535.72	2.6100	\$2,158,654.25
101-107	337.66	2.5100	\$1,394,658.20
102-081	378.98	3.3800	\$1,784,103.41
102-085	856.46	3.1100	\$3,787,141.56
103-127	464.08	3.2400	\$2,069,097.57
103-128 HH	267.63	2.7500	\$1,125,998.16
103-129	501.46	2.7500	\$1,888,517.80
103-130	725.45	2.7500	\$2,751,673.64
103-131	721.45	2.7500	\$2,688,274.16
103-132	2,125.68	2.7500	\$7,687,523.69
103-135	565.01	2.8200	\$2,176,364.48
104-041	324.68	2.7500	\$1,276,377.49
104-042	493.93	2.7500	\$1,951,252.12
104-043	649.79	2.7500	\$2,443,278.85
104-044	1,855.59	2.7200	\$7,488,107.79
104-045	629.52	2.7500	\$2,498,284.47
105-123	276.17	3.5200	\$1,354,683.42
105-124	592.42	3.0000	\$2,484,193.84
105-125 HH	117.15	4.9000	\$811,131.66
106-001	162.84	3.1000	\$843,307.66
106-002	239.42	2.7500	\$900,587.57
106-003	956.66	2.6900	\$3,581,195.00
106-004 HH	2,404.51	2.1600	\$11,966,482.73

106-005	956.97	2.7500	\$3,706,302.07
106-006	352.77	2.7500	\$1,389,069.84
106-008	80.07	2.7200	\$420,700.96
107-151	193.52	2.7500	\$757,969.38
107-152	1,023.79	2.7500	\$4,126,244.84
107-153	595.79	2.7300	\$2,312,835.39
107-154	721.50	2.7500	\$2,809,808.85
107-155	884.89	2.7500	\$3,444,747.35
107-156	508.32	2.6200	\$1,781,142.48
107-158	207.91	2.7500	\$941,512.41
108-142	2,520.16	2.7500	\$10,267,236.00
108-143	241.82	2.7500	\$902,956.53
108-144	181.97	2.9000	\$745,678.36
108-147HH	259.70	2.7500	\$1,145,701.14
109-002	1,035.92	2.8500	\$4,363,478.49
109-003	2,213.73	2.5400	\$8,047,778.45
110-014	860.48	2.7500	\$3,393,601.06
110-029	2,105.18	2.7500	\$7,879,949.30
110-030	281.32	2.7500	\$975,734.61
110-031	463.87	3.1700	\$2,132,810.25
111-086	847.15	2.6400	\$3,034,759.26
111-087	1,135.15	2.7500	\$4,125,533.07
112-099	353.64	2.5000	\$1,410,063.79
112-101	592.78	2.4900	\$2,126,297.21
112-102	2,472.95	2.3900	\$9,366,252.41
112-103	757.88	2.4800	\$2,852,246.20
113-001	448.63	3.0000	\$1,931,207.02
114-112	478.87	3.3800	\$2,398,334.41
114-113	757.06	2.7300	\$2,856,967.14
114-114	1,673.60	2.5700	\$6,734,657.04
114-115	784.36	2.6600	\$3,189,350.09

114-116	98.17	2.7100	\$349,264.27
115-115	46,462.82	3.7500	\$245,878,005.00

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

APPENDIX C

1998-99 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		309.47	3.4900	\$1,615,528.37
001-091		2,130.91	2.6100	\$8,224,510.75
001-092		261.31	3.0500	\$1,112,473.76
002-089		342.59	4.4900	\$2,033,225.80
002-090		180.45	3.2500	\$705,175.31
002-097		2,238.52	2.7500	\$8,372,487.81
003-031		708.57	2.7700	\$2,776,871.01
003-032		414.26	3.6000	\$1,945,620.39
003-033		193.21	3.5400	\$958,024.72
004-106		377.36	3.1900	\$1,627,866.82
004-109		655.92	3.5100	\$3,213,619.58
004-110		2,486.67	2.7500	\$10,112,678.13
005-120		405.90	2.7500	\$1,578,241.77
005-121		874.41	2.6500	\$3,230,676.82
005-122		306.01	2.7500	\$1,234,696.28
005-123		1,771.82	2.6300	\$6,898,035.53
005-124		586.63	2.6600	\$2,162,636.75
005-127 HH		306.13	2.7500	\$1,344,614.41
005-128		1,916.61	2.6200	\$7,200,129.49
006-101		514.37	2.7500	\$1,955,072.37
006-103		284.66	2.7100	\$1,133,787.31
006-104		1,280.83	2.7500	\$5,106,504.56
007-121		261.00	3.5000	\$1,342,909.56
007-122		141.62	3.4200	\$604,042.24
007-123		664.41	2.8000	\$2,777,417.24
007-124		474.74	2.7500	\$1,998,869.91
007-125		156.67	3.0000	\$738,546.47
007-126		74.21	3.7800	\$388,823.33
007-129		1,020.22	2.7500	\$3,879,073.70
008-106		536.15	2.5000	\$1,986,229.03
008-107		1,306.03	2.5000	\$5,017,846.08
008-111		729.07	2.7100	\$2,726,193.17

009-077	589.13	2.6200	\$2,285,863.34
009-078	238.04	2.8400	\$905,117.13
009-079	266.19	2.6500	\$995,258.89
009-080	907.86	2.5400	\$3,417,435.85
010-087	1,098.37	2.7000	\$4,422,316.42
010-089	1,047.19	2.6600	\$4,298,239.26
010-090	451.80	2.8200	\$1,908,026.12
010-091	1,184.88	2.7500	\$4,669,050.80
010-092	540.76	3.1600	\$2,270,564.19
010-093	14,224.36	3.3900	\$67,224,961.83
011-076	675.60	3.7400	\$3,555,590.46
011-078	712.35	3.1500	\$3,084,421.99
011-079	377.24	3.0800	\$1,824,581.85
011-082	11,643.53	2.8600	\$48,215,316.82
012-108	605.24	2.7500	\$2,228,046.85
012-109	4,552.21	2.7500	\$18,288,993.90
012-110	1,044.65	2.9700	\$4,369,347.54
013-054	112.90	4.5500	\$689,767.91
013-055	696.82	3.2600	\$3,246,135.71
013-057	59.93	3.7000	\$292,801.04
013-058	95.16	4.0200	\$628,114.11
013-059	362.10	3.2600	\$1,614,240.32
013-060	54.30	3.8600	\$281,088.32
013-061	358.47	3.1100	\$1,603,977.57
013-062	70.28	4.2000	\$444,968.23
014-126	1,207.25	2.7500	\$4,624,145.17
014-127	565.58	2.6700	\$2,369,930.13
014-129	2,324.28	2.8900	\$10,212,415.83
014-130 HH	869.53	1.3900	\$4,127,879.02
015-001	541.61	2.7500	\$2,207,053.11
015-002 HH	3,693.36	2.0000	\$14,355,641.86
015-003 HH	252.60	2.3900	\$1,392,093.67
015-004	377.56	2.7500	\$1,482,518.61
016-090	4,110.44	2.7500	\$15,919,516.13
016-092	341.38	2.7500	\$1,452,123.59
016-094	346.46	2.7500	\$1,262,514.71
016-096 HH	3,933.94	2.8000	\$16,380,805.35
016-097	424.75	3.1700	\$1,968,172.02
017-121	155.17	3.8600	\$908,064.67
017-122	216.89	3.7500	\$1,117,725.08
017-124	152.24	4.6000	\$858,516.44

017-125	1,015.62	3.1000	\$4,458,917.65
017-126	216.03	3.8500	\$1,146,344.30
018-047	769.77	2.7500	\$3,009,578.29
018-050	556.47	2.7200	\$2,220,223.38
019-139	484.20	3.1800	\$2,057,637.77
019-140	160.04	3.1600	\$721,974.61
019-142	3,601.77	3.4200	\$18,216,345.91
019-144	780.07	2.7500	\$2,980,609.20
019-147	207.57	3.1300	\$992,231.98
019-148	1,544.56	3.4800	\$7,411,826.00
019-149	2,159.99	2.9600	\$8,993,211.58
019-150	361.62	4.0000	\$2,090,953.15
019-151	537.76	4.5100	\$3,224,232.32
020-001	1,015.34	2.5200	\$3,888,097.67
020-002	1,322.36	2.7500	\$4,985,088.84
021-148	209.05	4.2900	\$1,240,902.70
021-149	280.58	2.9900	\$1,233,753.62
021-150	222.52	3.4100	\$1,043,402.93
021-151	615.66	3.2800	\$2,875,468.80
022-088	255.42	3.4300	\$1,211,566.91
022-089	3,174.83	2.7500	\$11,941,533.59
022-090	634.31	3.0600	\$2,620,861.96
022-091	442.19	2.7500	\$1,649,040.95
022-092	596.29	2.7500	\$2,248,715.29
022-093	3,133.72	2.7300	\$12,238,722.65
022-094	724.98	2.9100	\$2,837,055.85
023-094	74.97	4.5900	\$471,785.89
023-096	104.30	3.8400	\$510,295.74
023-099 HH	64.95	2.7500	\$292,508.33
023-101	1,067.98	2.7500	\$4,099,657.81
024-086	2,657.08	3.0000	\$10,906,371.98
024-087	1,377.76	3.1600	\$6,037,953.22
024-089	3,241.01	2.7800	\$12,293,750.01
024-090	5,605.19	4.0000	\$28,774,643.99
024-091	94.74	3.8600	\$546,828.80
024-093 HH	15,103.08	3.7300	\$76,602,850.48
025-001	1,468.51	3.7500	\$7,521,518.89
025-002	846.35	3.2700	\$3,832,300.08
025-003	835.32	3.0400	\$3,791,984.88
026-001	628.46	2.7500	\$2,505,559.14
026-002 HH	609.81	2.7600	\$2,531,677.30

026-005	744.68	2.7500	\$2,972,398.54
026-006 HH	7,765.28	2.8500	\$33,122,888.74
027-055	149.98	3.1800	\$716,667.63
027-056	149.83	3.5900	\$824,621.85
027-057	174.48	3.8500	\$923,180.89
027-058	275.32	2.9000	\$1,141,350.41
027-059	272.85	3.8000	\$1,444,498.07
027-061	1,411.56	3.1900	\$6,283,037.40
028-101	938.52	2.7500	\$3,697,027.85
028-102	1,364.07	2.7500	\$5,191,951.18
028-103	866.13	2.9500	\$3,393,923.65
029-001	396.19	3.2400	\$1,805,092.13
029-002	191.97	3.2800	\$1,074,308.28
029-003	213.78	3.0000	\$931,127.81
029-004	544.05	2.6900	\$2,118,542.36
030-093	2,015.34	2.7100	\$7,820,622.19
031-116	179.60	4.0900	\$1,014,339.64
031-117	168.26	4.0400	\$1,068,282.64
031-118	132.39	4.6000	\$919,543.14
031-121	560.86	3.7000	\$2,935,294.58
031-122	216.84	4.2200	\$1,309,811.48
032-054	161.22	4.0800	\$867,175.75
032-055	705.08	2.9700	\$3,050,744.04
032-056	191.40	3.6700	\$983,764.63
032-058	299.91	3.2300	\$1,380,853.10
033-090	1,117.67	2.4900	\$4,338,517.80
033-091	213.72	2.7500	\$832,006.06
033-092	324.86	2.5000	\$1,316,494.03
033-093	440.45	2.6500	\$1,622,951.15
033-094	344.61	2.7500	\$1,457,579.87
034-121	195.23	2.6000	\$734,319.56
034-122	126.26	2.7500	\$481,550.81
034-124	1,502.03	2.4300	\$5,610,858.85
035-092	1,129.42	3.1000	\$4,882,955.27
035-093	651.75	2.9200	\$2,692,199.02
035-094	442.88	2.9600	\$1,832,801.21
035-097	348.57	2.9100	\$1,386,990.77
035-098	768.09	2.8500	\$3,480,361.95
035-099	348.26	2.9500	\$1,494,640.52
035-102	1,941.96	2.6700	\$7,543,824.31
036-123	292.48	2.7500	\$1,129,935.68

036-126	3,582.71	2.7500	\$13,717,139.79
036-131	2,896.93	2.7500	\$11,195,258.04
036-133	623.24	2.7500	\$2,254,582.42
036-134	308.01	2.5500	\$1,108,967.25
036-135	125.79	3.1500	\$603,814.07
036-136	2,095.27	2.6000	\$7,946,690.16
036-137	1,803.58	2.5800	\$7,011,075.62
036-138	413.00	3.1300	\$1,701,830.71
036-139 HH	3,332.68	2.9900	\$15,534,532.09
037-037	1,928.57	2.7500	\$7,791,228.29
037-039	1,092.85	2.9200	\$4,449,357.37
038-044	384.39	3.6800	\$1,973,444.83
038-045	381.64	3.6600	\$1,937,715.54
038-046	529.07	3.0600	\$2,355,613.00
039-133	2,897.50	2.7500	\$11,349,412.77
039-134	2,623.60	2.7400	\$10,219,183.21
039-135	809.29	2.7500	\$3,087,083.57
039-136	328.62	2.7500	\$1,426,231.84
039-137 HH	997.18	2.7500	\$4,164,081.73
039-139	1,718.34	2.7300	\$6,597,048.59
039-141 HH	22,885.59	2.9500	\$102,317,117.94
039-142	933.92	2.7500	\$3,409,549.86
040-100	215.94	3.6600	\$1,070,582.02
040-101	89.13	3.2500	\$388,289.41
040-103	65.85	4.5800	\$418,505.09
040-104	81.66	3.4600	\$430,163.12
040-107	1,151.67	2.7500	\$4,714,493.92
041-001	105.30	5.0600	\$690,069.83
041-002	801.26	3.4200	\$4,110,406.33
041-003	232.89	3.5900	\$1,145,819.36
041-004	151.46	3.9700	\$844,449.31
041-005	135.06	4.1100	\$814,536.92
042-111	724.21	2.7500	\$2,811,373.91
042-113	89.19	3.0000	\$435,981.86
042-117	199.75	3.5600	\$1,030,007.64
042-118	156.36	3.0100	\$658,521.50
042-119 HH	87.47	3.2500	\$401,290.54
042-121	99.32	3.8200	\$542,343.51
042-124	1,739.26	3.2900	\$7,885,063.65
043-001	759.65	2.7200	\$2,863,890.05
043-002	281.29	3.1300	\$1,343,090.87

043-003	428.61	2.6700	\$1,707,018.37
043-004	352.27	2.5100	\$1,453,022.93
044-078	167.04	3.6600	\$838,374.99
044-083	313.69	3.0200	\$1,344,368.44
044-084	431.81	2.8500	\$1,700,945.89
045-076	462.88	3.1800	\$2,148,927.91
045-077	693.14	2.7500	\$2,736,890.06
045-078	371.93	2.7500	\$1,478,359.47
046-128	328.74	3.2600	\$1,781,036.61
046-130	1,267.33	2.5200	\$4,914,951.53
046-131	1,275.84	2.5200	\$4,929,520.89
046-132	563.28	2.5000	\$2,147,010.48
046-134	2,022.70	2.7500	\$8,595,439.87
046-135	361.43	2.3600	\$1,409,471.59
046-137	347.11	2.5800	\$1,384,725.91
046-140	697.72	2.4500	\$2,597,916.63
047-060 HH	379.18	2.7500	\$1,883,230.08
047-062	1,136.78	2.6200	\$4,240,964.48
047-064	206.99	2.5100	\$787,536.80
047-065 HH	530.86	2.7500	\$2,461,104.89
048-066	4,608.69	3.7900	\$23,816,128.71
048-068	11,502.36	3.7200	\$58,371,108.74
048-069	1,377.67	3.0600	\$5,815,371.69
048-070	1,764.84	3.2500	\$7,926,178.63
048-071	12,547.58	4.1200	\$69,711,936.71
048-072	6,869.22	4.0700	\$36,868,985.64
048-073	7,767.63	3.7500	\$37,892,662.65
048-074	3,934.30	3.9800	\$20,677,639.99
048-075	429.09	3.6200	\$2,110,805.60
048-077	10,424.52	3.8700	\$55,266,567.42
048-078	31,087.96	4.6000	\$200,005,173.11
048-080 HH	2,390.29	3.8700	\$17,950,063.46
049-132	2,309.49	2.7500	\$9,106,283.25
049-135	208.12	2.7500	\$875,180.32
049-137	507.11	3.2100	\$2,436,607.65
049-140	615.33	2.5800	\$2,288,628.84
049-142	3,320.63	2.7500	\$12,707,405.04
049-144	3,247.06	2.6700	\$13,308,353.33
049-148 HH	6,832.53	2.8200	\$28,625,850.62
050-001	7,051.72	3.4300	\$32,166,189.72
050-002	893.83	2.7000	\$3,374,244.81

050-003	3,322.96	3.1800	\$14,165,073.78
050-005	1,451.30	2.8000	\$5,361,416.68
050-006	2,163.03	2.7500	\$8,163,577.39
050-007	943.18	3.1000	\$3,785,210.73
050-009	450.79	2.7500	\$1,740,339.76
050-010	2,796.61	3.3000	\$11,999,312.49
050-012	10,348.98	3.2800	\$48,016,520.51
050-013 HH	465.25	3.0200	\$2,135,967.88
050-014	2,679.44	2.8800	\$11,036,489.17
051-150	261.45	2.5500	\$1,002,752.91
051-152	1,385.37	2.8500	\$6,063,887.47
051-153	160.64	3.8100	\$974,552.18
051-154	582.64	2.5600	\$2,234,142.98
051-156	337.36	3.1000	\$1,290,409.49
051-159	2,996.82	2.7500	\$12,047,589.28
052-096	651.03	3.6100	\$3,403,832.83
053-111	788.70	2.6000	\$2,984,616.08
053-112	134.34	2.7500	\$517,324.19
053-113	3,589.98	2.5500	\$13,952,062.89
053-114	661.23	2.7500	\$2,395,170.71
054-037	453.68	3.3400	\$2,211,145.78
054-039	1,015.39	3.6300	\$5,262,443.91
054-041	2,190.72	2.9500	\$9,074,399.13
054-042	408.86	3.0400	\$1,926,798.64
054-043	389.05	3.6800	\$1,975,012.56
054-045	1,130.48	2.9500	\$6,788,666.58
055-104	649.91	2.7500	\$2,609,525.15
055-105	709.23	2.6100	\$2,917,420.48
055-106	675.43	2.7500	\$2,665,293.94
055-108	1,285.21	2.4700	\$4,835,209.65
055-110	1,884.23	2.5000	\$7,281,790.07
055-111	337.94	2.7500	\$1,306,606.53
056-015	584.69	2.7900	\$2,496,433.59
056-017	1,026.37	2.7500	\$4,082,410.55
057-001	312.67	3.2700	\$1,479,866.30
057-002	900.37	2.7500	\$3,425,986.68
057-003	3,881.21	2.7500	\$14,788,641.73
057-004	1,325.77	2.7500	\$5,182,292.30
058-106	274.36	3.1400	\$1,311,878.00
058-107	214.03	3.7500	\$1,128,049.79
058-108	259.16	3.6600	\$1,433,301.04

058-109	770.33	3.3300	\$3,878,396.73
058-112	1,241.78	2.9100	\$5,842,800.42
059-113	242.28	3.4900	\$1,241,449.49
059-114	95.47	4.1700	\$580,920.96
059-117	2,050.43	2.7500	\$8,106,040.21
060-077	3,119.96	2.4700	\$11,372,889.85
061-150	228.08	3.4600	\$1,016,281.89
061-151	244.60	3.2600	\$1,104,576.92
061-154	403.73	3.0400	\$1,645,162.24
061-156	1,251.86	3.0900	\$5,263,632.42
061-157	108.85	3.9600	\$691,114.27
061-158	154.46	4.0500	\$931,493.40
062-070	229.54	3.0500	\$967,058.64
062-072	1,780.83	2.7400	\$6,936,171.88
063-066	570.71	2.9100	\$2,441,030.47
063-067	864.52	2.7500	\$3,333,073.08
064-072	277.49	3.5000	\$1,331,023.39
064-074	1,110.43	2.7500	\$4,466,001.48
064-075	3,442.76	2.7500	\$13,791,782.43
065-096	221.20	3.9100	\$1,269,549.97
065-098	396.47	3.5600	\$2,151,852.56
066-102	1,881.99	2.7500	\$7,384,172.92
066-103	274.38	3.0300	\$1,198,921.61
066-104	284.38	3.0900	\$1,363,818.80
066-105 HH	1,504.18	1.9900	\$6,678,245.28
066-107	711.20	2.7500	\$2,748,369.75
067-055	1,138.57	2.7500	\$4,499,718.01
067-061	1,351.80	2.7500	\$5,267,810.74
068-070	1,174.01	2.6100	\$4,543,570.90
068-071	120.97	3.0000	\$494,425.67
068-072 HH	89.77	2.7500	\$385,695.75
068-073	545.83	2.9900	\$2,332,856.43
068-074	213.39	3.8500	\$1,136,352.41
068-075	191.55	3.2500	\$804,013.20
069-104	63.85	2.9400	\$295,324.09
069-106	821.66	3.1000	\$3,515,406.26
069-107	100.71	2.9000	\$383,201.14
069-108	247.41	3.5500	\$1,206,253.60
069-109	575.98	2.9600	\$2,639,478.55
070-092	527.26	2.8000	\$2,252,706.61
070-093	1,375.01	2.7500	\$5,898,386.17

071-091	643.36	2.4800	\$2,141,386.10
071-092	1,443.89	2.6200	\$5,741,179.76
072-066	200.80	3.5200	\$926,336.01
072-068	895.85	2.7500	\$3,574,400.61
072-073	388.60	3.0200	\$1,822,334.68
072-074 HH	1,874.63	1.7800	\$8,157,673.55
073-099	1,368.13	2.6400	\$5,216,657.51
073-102	801.74	2.6700	\$3,110,642.88
073-105	216.54	2.6300	\$748,361.08
073-106	1,563.88	2.5600	\$5,852,531.77
073-108	3,858.02	2.7500	\$14,822,349.04
074-187	334.22	3.5300	\$1,658,024.68
074-190	375.87	3.3900	\$1,771,318.35
074-194	275.76	4.4700	\$1,800,569.62
074-195	163.96	4.6000	\$989,284.14
074-197	260.08	4.0200	\$1,426,371.21
074-201	1,347.89	3.4500	\$6,754,794.28
074-202	208.50	4.6000	\$1,308,536.59
075-084 HH	232.93	2.6000	\$976,076.73
075-085	596.96	2.5100	\$2,309,570.39
075-086	269.08	2.6900	\$1,115,594.17
075-087	694.07	2.6200	\$2,641,481.70
076-081	238.67	3.6200	\$1,399,148.06
076-082	649.25	2.9200	\$2,868,650.97
076-083	727.01	2.6400	\$2,990,669.84
077-100	126.65	2.7500	\$494,141.09
077-101	313.93	3.7500	\$1,481,506.16
077-102	703.55	2.5800	\$2,648,301.37
077-103	274.80	2.6600	\$1,150,303.47
077-104	194.11	3.1800	\$810,178.35
078-001	467.72	2.8500	\$2,089,094.27
078-002	966.06	3.6300	\$4,600,853.14
078-003	207.30	3.0000	\$903,195.11
078-004 HH	198.79	2.7500	\$1,046,743.02
078-005	736.70	2.7500	\$2,830,417.02
078-009	281.97	2.8500	\$1,118,515.88
078-012	1,463.67	2.7500	\$5,822,070.34
079-077	2,197.75	2.7000	\$8,897,914.25
079-078	151.22	2.8000	\$612,376.20
080-116	384.39	3.3700	\$1,739,265.84
080-118	307.50	3.0500	\$1,209,694.62

080-119	581.33	2.7500	\$2,231,124.70
080-121	368.40	3.3400	\$1,795,040.68
080-122 HH	133.34	1.8100	\$910,578.21
080-125	4,009.60	2.7500	\$16,483,621.94
081-094	1,697.49	2.7500	\$6,750,109.69
081-095	488.46	2.9400	\$2,217,714.41
081-096	3,655.80	2.7500	\$15,194,042.97
081-097	299.07	2.5900	\$1,146,465.46
082-100	1,494.32	2.9500	\$6,122,385.12
082-101	522.49	3.0900	\$2,366,277.53
082-105 HH	70.22	3.1100	\$350,342.58
082-108	789.44	2.9400	\$3,205,314.42
083-001	714.48	3.5800	\$3,429,965.32
083-002	697.93	3.0700	\$3,236,382.74
083-003	1,825.33	3.3200	\$8,696,583.12
083-005	7,959.25	4.4900	\$47,078,860.15
084-001	2,089.24	2.6000	\$8,217,940.97
084-002	378.74	2.7500	\$1,335,840.67
084-003	340.86	2.7500	\$1,373,452.05
084-004	428.41	2.7700	\$1,649,011.63
084-005	574.18	2.8100	\$2,252,981.73
084-006	859.31	2.6800	\$3,275,577.04
085-043	102.13	2.8000	\$464,355.51
085-044	591.23	2.7100	\$2,322,353.20
085-045	602.16	2.6200	\$2,409,634.28
085-048	1,089.55	2.7300	\$4,201,243.81
085-049	559.37	2.7500	\$2,126,141.60
086-100	794.08	3.0300	\$3,473,129.78
087-083	907.37	2.7300	\$3,422,085.18
088-072	344.41	3.0600	\$1,506,956.97
088-073	226.94	3.6100	\$1,192,546.84
088-075	223.33	3.1000	\$1,029,740.09
088-080 HH	681.64	2.7500	\$4,280,535.65
088-081	2,084.48	2.7500	\$8,324,393.51
089-077	95.59	4.6000	\$642,663.02
089-080	1,213.20	3.1500	\$5,181,238.94
089-087	425.40	2.8900	\$1,801,425.17
089-088	183.07	4.4000	\$1,063,590.84
089-089	1,696.22	2.7500	\$6,792,061.07
090-075 HH	128.14	2.6300	\$539,460.71
090-076	523.94	2.7500	\$2,065,881.78

090-077 HH	293.37	2.7500	\$1,337,882.02
090-078 HH	257.84	2.7500	\$1,019,605.71
091-091	356.64	2.7500	\$1,444,993.88
091-092	1,571.66	2.7500	\$5,718,025.76
091-093	191.56	2.7500	\$851,902.89
091-095	155.94	2.7500	\$613,000.38
092-087	13,959.66	3.3200	\$65,681,966.82
092-088	16,824.75	4.0000	\$89,990,818.49
092-089 HH	4,941.00	3.6500	\$23,871,057.45
092-090 HH	5,858.54	3.7200	\$32,960,757.01
092-091 HH	1,087.74	3.4900	\$5,640,205.54
093-120	449.85	3.1200	\$1,890,705.93
093-121 HH	96.73	2.7500	\$375,222.02
093-123	505.31	2.7000	\$2,092,535.19
093-124	473.70	2.9900	\$2,071,997.01
094-076	641.17	2.7500	\$2,385,177.42
094-078	3,420.68	2.9100	\$14,239,988.72
094-083	2,826.52	2.7500	\$10,846,927.16
094-086	1,764.80	2.9500	\$7,602,121.49
094-087	884.73	2.7500	\$3,535,384.32
095-059	2,049.72	2.7500	\$7,894,588.16
096-088	16,876.94	4.1800	\$95,402,177.36
096-089	10,630.71	4.6100	\$72,011,461.96
096-090 HH	6,424.68	3.3800	\$45,733,024.65
096-091 HH	18,744.39	3.5200	\$95,822,882.50
096-092 HH	4,520.61	3.6000	\$28,819,571.53
096-093 HH	4,651.35	2.2100	\$23,519,746.03
096-094 HH	10,612.64	3.1200	\$50,358,227.39
096-095 HH	19,165.02	3.0900	\$110,284,529.68
096-098 HH	2,376.28	3.4500	\$12,769,501.87
096-099 HH	1,258.89	2.7500	\$5,155,469.73
096-101 HH	876.68	2.5400	\$5,935,888.58
096-102 HH	2,247.96	2.8300	\$19,724,210.83
096-103	1,561.80	3.2300	\$7,320,181.99
096-104	2,846.64	4.3800	\$16,035,581.80
096-106 HH	3,213.92	2.4600	\$26,396,369.40
096-107 HH	1,074.14	3.7700	\$7,037,375.11
096-109	5,195.93	4.2900	\$28,860,896.99
096-110	5,874.09	3.4300	\$29,074,716.97
096-111	6,283.02	4.0500	\$33,928,934.98
096-112 HH	4,001.57	4.1800	\$22,652,404.29

096-113 HH	857.47	3.4200	\$4,678,482.92
096-114 HH	3,862.43	3.5200	\$20,109,436.17
096-115	552.52	5.3800	\$3,912,828.22
097-116	92.15	3.7400	\$535,116.45
097-118	68.68	3.6300	\$409,315.26
097-119	172.52	3.9400	\$889,100.91
097-122	94.76	3.9000	\$500,621.97
097-127	69.30	3.7000	\$338,549.06
097-129	2,411.89	2.9300	\$9,766,318.36
097-130	412.32	3.5900	\$1,938,329.81
097-131	460.82	2.9200	\$1,985,790.10
098-080	733.02	2.7500	\$2,728,426.50
099-078	63.76	4.3400	\$410,299.80
099-082	678.77	3.0200	\$2,968,432.19
100-059	945.82	2.7500	\$3,882,282.49
100-060	580.68	2.7500	\$2,224,253.16
100-061	960.17	2.6600	\$3,791,637.96
100-062	416.11	2.7500	\$1,617,799.40
100-063	3,812.36	2.7500	\$15,403,717.78
100-064	241.20	2.7200	\$948,063.40
100-065	373.50	2.7500	\$1,527,063.37
101-105	561.66	2.6300	\$2,225,558.49
101-107	317.43	2.5100	\$1,352,419.97
102-081	372.44	3.6200	\$1,859,544.72
102-085	839.30	3.2400	\$3,780,871.95
103-127	458.92	3.1600	\$2,034,554.52
103-128 HH	272.12	2.7500	\$1,139,677.84
103-129	489.97	2.7000	\$1,998,183.59
103-130	813.66	2.7500	\$2,872,977.66
103-131	749.02	2.7500	\$2,869,528.62
103-132	2,078.45	2.7400	\$8,122,222.27
103-135	556.63	2.7500	\$2,257,766.46
104-041	332.06	3.3900	\$1,501,799.17
104-042	461.27	2.7500	\$1,868,570.89
104-043	669.16	2.7500	\$2,537,584.66
104-044 HH	1,846.48	2.7200	\$7,500,396.14
104-045	653.70	2.7500	\$2,526,305.92
105-123	284.07	3.6000	\$1,383,561.76
105-124	619.84	3.0000	\$2,624,904.82
105-125 HH	112.76	4.9000	\$853,312.78
106-001	155.27	3.1600	\$691,977.72

106-002	251.19	2.7500	\$967,239.54
106-003	963.22	2.7100	\$3,675,080.00
106-004 HH	2,547.91	2.1700	\$12,957,321.17
106-005	984.05	2.8000	\$3,918,216.60
106-006	388.66	3.1600	\$1,637,843.74
106-008	83.57	2.7000	\$278,025.77
107-151	174.16	2.7500	\$727,533.47
107-152	1,035.85	2.7500	\$4,010,978.72
107-153	567.70	3.0000	\$2,504,256.45
107-154	705.02	2.7500	\$2,676,291.86
107-155	852.52	2.7500	\$3,406,024.25
107-156	487.62	2.6800	\$2,050,115.27
107-158	199.48	2.9500	\$828,954.37
108-142	2,563.28	2.7500	\$10,227,149.84
108-143	239.95	3.3400	\$1,150,257.55
108-144	196.11	2.9800	\$796,499.65
108-147 HH	267.78	2.7500	\$1,119,532.46
109-002	1,122.37	3.2800	\$4,830,403.54
109-003	2,303.91	2.5800	\$8,863,950.51
110-014	832.80	2.4800	\$3,344,430.95
110-029	2,145.23	2.6200	\$7,624,465.07
110-030	262.26	2.7500	\$1,197,999.41
110-031	434.72	3.1900	\$1,928,673.82
111-086	825.99	2.7500	\$3,188,938.33
111-087	1,118.68	2.7500	\$4,569,716.95
112-099	349.29	2.5400	\$1,315,498.51
112-101	609.49	2.4900	\$2,365,194.57
112-102	2,559.12	2.4000	\$9,633,288.47
112-103	781.76	2.5100	\$3,022,046.12
113-001	441.66	3.0000	\$1,826,818.53
114-112	484.50	3.3800	\$2,521,810.72
114-113	729.75	2.7200	\$2,870,654.80
114-114	1,648.48	2.6200	\$6,613,406.95
114-115	763.31	2.6400	\$3,074,985.43

114-116	99.83	2.7400	\$377,280.46
115-115	46,536.32	3.7300	\$262,447,843.00

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

APPENDIX D

1999-00 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		308.53	3.5500	\$1,625,581.63
001-091		2,229.56	2.7500	\$8,954,786.87
001-092		261.81	3.1000	\$1,147,317.02
002-089		348.64	4.3500	\$2,150,323.80
002-090		180.17	3.2500	\$864,894.42
002-097		2,254.69	2.7500	\$8,709,268.78
003-031		635.61	2.7500	\$3,221,863.95
003-032		405.32	3.5900	\$2,123,168.47
003-033		186.76	3.5400	\$986,941.71
004-106		367.78	3.2900	\$1,829,864.22
004-109		632.24	3.5000	\$3,215,598.34
004-110		2,459.00	2.7500	\$10,360,211.57
005-120		415.88	2.7500	\$1,613,177.86
005-121		889.07	2.7500	\$3,648,051.38
005-122		319.15	2.7500	\$1,275,066.65
005-123		1,750.97	2.7500	\$7,353,481.13
005-124		618.94	2.6700	\$2,312,675.07
005-127 HH		307.65	2.7500	\$1,463,697.68
005-128		1,844.39	2.7500	\$8,144,662.17
006-101		498.68	2.7500	\$2,051,503.04
006-103		279.03	2.7500	\$1,157,870.87
006-104		1,284.90	2.7500	\$5,414,003.01
007-121		281.12	3.5000	\$1,338,466.43
007-122		138.70	4.0000	\$835,499.48
007-123		661.63	2.8000	\$2,701,221.66
007-124		464.58	2.7500	\$1,890,224.21
007-125		148.05	3.0000	\$693,156.75
007-126		66.67	3.7800	\$407,804.46
007-129		1,049.34	3.2500	\$4,772,078.32
008-106		537.28	2.7500	\$2,309,175.70
008-107		1,294.46	2.7500	\$5,699,657.62
008-111		718.05	2.7100	\$3,037,402.03

009-077	601.70	2.7500	\$2,556,285.31
009-078	237.55	2.8400	\$1,002,105.92
009-079	255.24	2.7500	\$1,131,051.56
009-080	899.09	2.7500	\$3,780,644.55
010-087	1,096.92	3.2300	\$5,570,835.44
010-089	1,067.68	3.2700	\$5,372,544.07
010-090	454.57	2.7500	\$1,936,646.27
010-091	1,199.03	2.7500	\$4,914,318.37
010-092	531.80	3.1700	\$2,475,115.61
010-093	14,475.34	3.9700	\$79,560,902.84
011-076	717.97	3.7500	\$3,724,938.13
011-078	727.49	3.1500	\$3,155,283.95
011-079	369.26	3.1600	\$1,904,809.42
011-082	11,618.99	2.8700	\$49,576,835.92
012-108 HH	611.83	2.7500	\$2,457,300.00
012-109	4,410.78	2.7500	\$17,474,786.24
012-110	989.83	2.9700	\$4,350,349.00
013-054	101.93	3.8200	\$754,767.70
013-055	692.27	3.0600	\$3,200,309.90
013-057	60.21	3.8000	\$316,240.36
013-058	78.67	3.7300	\$523,288.37
013-059	359.89	3.3200	\$1,727,407.10
013-060	57.65	3.8600	\$322,792.64
013-061	369.55	2.8500	\$1,720,227.35
013-062	63.78	4.1300	\$424,542.33
014-126	1,258.15	2.7500	\$5,037,673.41
014-127	628.80	2.7500	\$2,779,696.93
014-129	2,345.67	2.9900	\$10,677,713.77
014-130 HH	893.52	1.5100	\$4,459,295.17
015-001	550.15	2.7500	\$2,175,189.63
015-002 HH	3,726.55	2.1800	\$16,630,528.31
015-003 HH	247.76	2.1800	\$1,363,274.99
015-004	371.31	2.7500	\$1,542,315.05
016-090	4,268.67	2.7500	\$16,850,999.42
016-092	338.98	2.7500	\$1,382,889.91
016-094	356.62	2.7500	\$1,528,098.03
016-096 HH	3,830.49	2.8000	\$17,035,879.75
016-097	415.02	3.1000	\$1,864,636.38
017-121	161.46	3.3600	\$912,540.49
017-122	201.57	3.5500	\$1,133,140.99
017-124	151.69	4.1900	\$1,018,232.57

017-125	1,037.08	3.0400	\$4,589,517.10
017-126	208.16	3.6100	\$1,139,888.02
018-047	753.24	2.7500	\$3,121,614.51
018-050	515.03	2.7500	\$2,368,788.75
019-139	488.28	3.2900	\$2,338,579.03
019-140	161.70	3.1600	\$777,605.55
019-142	3,832.62	3.3600	\$17,246,521.16
019-144	811.76	2.7500	\$3,177,321.68
019-147	213.25	3.0800	\$1,004,455.96
019-148	1,547.28	3.4400	\$8,415,587.63
019-149	2,129.07	3.0100	\$9,750,895.79
019-150	349.65	4.0000	\$2,109,907.46
019-151	539.70	4.2400	\$3,248,489.35
020-001	1,031.85	2.5200	\$4,128,867.55
020-002	1,271.57	2.7500	\$5,310,982.20
021-148	225.20	4.2500	\$1,276,583.05
021-149	279.79	3.0800	\$1,259,987.97
021-150	203.05	3.2900	\$1,089,448.68
021-151	578.62	3.4500	\$3,084,620.42
022-088	250.31	3.0500	\$1,066,920.29
022-089	3,311.76	2.7100	\$13,225,212.22
022-090	646.80	3.0600	\$2,900,676.66
022-091	456.44	2.9500	\$1,950,473.81
022-092	609.17	2.8100	\$2,613,922.41
022-093	3,326.40	2.7500	\$13,496,352.47
022-094	731.78	3.0600	\$3,397,420.63
023-094	69.81	4.5100	\$493,537.17
023-096	87.90	4.3300	\$618,804.64
023-099	58.77	4.2500	\$399,475.69
023-101	1,036.80	2.7500	\$4,299,861.96
024-086	2,709.16	2.7900	\$11,709,967.84
024-087	1,433.30	3.0500	\$6,727,064.57
024-089	3,185.79	3.2400	\$15,810,349.71
024-090	5,826.97	3.6900	\$31,418,487.19
024-091	78.85	3.6000	\$527,182.47
024-093 HH	15,266.32	3.8500	\$87,615,701.91
025-001	1,498.31	3.6400	\$8,121,226.19
025-002	841.26	3.1500	\$4,113,254.50
025-003	818.71	2.9100	\$3,850,050.91
026-001	661.17	2.7500	\$2,612,407.59
026-002 HH	613.14	2.7500	\$2,741,774.35

026-005	736.60	2.7500	\$3,002,413.17
026-006 HH	7,729.56	2.8500	\$35,362,933.11
027-055	152.01	3.1800	\$726,398.95
027-056	159.88	4.4400	\$1,037,276.09
027-057	157.68	3.9000	\$988,933.39
027-058	282.37	2.9000	\$1,186,383.09
027-059	252.99	3.7500	\$1,575,061.15
027-061	1,398.53	2.9900	\$6,613,187.91
028-101	953.79	2.7500	\$3,977,082.92
028-102	1,373.21	2.7500	\$5,933,898.56
028-103	916.96	3.3500	\$4,441,439.59
029-001	376.54	3.2400	\$1,844,143.01
029-002	190.96	3.2200	\$1,045,869.70
029-003	218.79	3.1200	\$1,003,359.12
029-004	516.69	2.7500	\$2,280,071.94
030-093	2,021.50	2.7500	\$8,309,609.47
031-116	194.24	3.9300	\$986,762.24
031-117	168.78	3.9200	\$1,045,932.96
031-118	116.80	4.8000	\$909,898.29
031-121	562.93	3.7000	\$3,027,465.37
031-122	202.79	3.9500	\$1,249,316.83
032-054	163.81	4.0800	\$917,454.42
032-055	731.94	2.7500	\$3,123,870.45
032-056	190.35	3.9700	\$1,117,222.79
032-058	299.77	2.9600	\$1,465,843.49
033-090	1,104.92	2.5100	\$4,443,445.55
033-091	216.57	2.8000	\$864,133.11
033-092	322.74	2.5000	\$1,240,636.21
033-093	387.43	2.7500	\$1,875,449.58
033-094	314.49	2.7500	\$1,488,969.34
034-121	188.09	2.6600	\$821,170.28
034-122	117.18	2.8600	\$538,817.90
034-124	1,473.81	2.6800	\$6,446,801.70
035-092	1,093.02	3.1000	\$4,998,030.86
035-093	652.62	2.9100	\$3,192,166.87
035-094	459.35	2.9800	\$1,926,360.30
035-097	334.37	2.9400	\$1,544,512.37
035-098	798.15	2.9500	\$3,424,528.54
035-099	345.83	2.9500	\$1,548,119.48
035-102	1,944.76	2.7500	\$7,914,284.14
036-123	289.84	2.7500	\$1,140,078.33

036-126	3,533.98	2.7500	\$14,190,517.10
036-131	2,884.76	2.7500	\$11,603,751.59
036-133	611.97	2.8800	\$2,654,777.22
036-134	314.22	2.5300	\$1,253,857.33
036-135	126.88	3.1500	\$605,875.31
036-136	2,091.16	2.6000	\$8,220,083.68
036-137	1,822.72	2.7500	\$7,892,920.45
036-138	392.67	3.4300	\$2,070,388.36
036-139 HH	3,389.86	2.8500	\$16,570,553.16
037-037	1,921.51	2.7700	\$8,082,402.56
037-039	1,106.09	2.9700	\$4,958,865.55
038-044	382.52	3.6400	\$1,973,443.34
038-045	393.21	4.0000	\$2,135,446.74
038-046	528.02	3.0600	\$2,392,444.54
039-133	2,958.67	2.7500	\$11,939,792.07
039-134	2,672.28	2.7500	\$10,769,399.57
039-135	827.25	2.7500	\$3,293,849.57
039-136	336.48	2.7500	\$1,574,549.57
039-137 HH	998.27	2.7500	\$4,417,917.18
039-139	1,741.28	2.7500	\$6,876,448.18
039-141 HH	22,675.91	2.9500	\$103,086,269.29
039-142	980.10	2.7500	\$3,925,621.46
040-100	209.08	3.5600	\$1,081,487.66
040-101	75.73	3.9500	\$522,705.77
040-103	61.57	4.6300	\$419,388.62
040-104	76.70	3.5400	\$453,285.80
040-107	1,152.10	2.7800	\$4,838,439.33
041-001	101.17	4.9000	\$719,646.94
041-002	778.66	3.3200	\$4,044,588.71
041-003	230.21	3.5900	\$1,216,489.92
041-004	141.18	4.6000	\$975,062.88
041-005	139.29	4.2300	\$859,633.01
042-111	715.93	2.7500	\$2,879,273.41
042-113	92.91	3.0000	\$392,353.34
042-117	195.48	3.6600	\$1,039,604.31
042-118	150.68	3.1300	\$715,577.58
042-119 HH	84.11	3.2600	\$424,116.79
042-121	103.46	4.0100	\$563,742.71
042-124	1,744.25	3.3900	\$8,279,533.59
043-001	762.61	2.7500	\$3,226,863.43
043-002	302.18	3.0000	\$1,304,708.36

043-003	436.22	2.7500	\$1,788,175.45
043-004	329.38	2.5400	\$1,509,674.84
044-078	159.15	4.0600	\$1,058,471.11
044-083	300.33	3.4200	\$1,622,811.66
044-084	398.59	2.8400	\$1,857,334.58
045-076	454.82	3.1800	\$2,116,467.63
045-077	678.75	3.5000	\$3,536,741.39
045-078	369.71	2.7700	\$1,558,318.94
046-128	330.57	3.3000	\$1,674,569.72
046-130	1,255.07	2.7500	\$5,499,451.67
046-131	1,268.25	2.7100	\$5,386,241.80
046-132	557.34	2.7100	\$2,483,866.04
046-134	2,018.76	2.7500	\$8,918,703.11
046-135	378.80	2.7500	\$1,633,305.00
046-137	350.12	2.7500	\$1,544,050.11
046-140	718.22	2.7000	\$3,030,048.18
047-060 HH	392.42	2.7500	\$1,860,912.96
047-062	1,082.84	2.7200	\$4,548,888.81
047-064	202.20	2.7500	\$886,650.65
047-065 HH	510.11	2.7500	\$2,472,836.91
048-066	4,674.02	3.6700	\$24,500,143.97
048-068	11,523.26	3.6400	\$60,111,570.57
048-069	1,503.42	3.0200	\$7,193,896.80
048-070	1,776.47	3.1100	\$8,302,075.16
048-071	12,785.97	4.1200	\$73,590,737.30
048-072	6,970.03	4.2300	\$40,699,893.08
048-073	7,812.06	3.8200	\$41,690,633.73
048-074	4,001.82	4.3400	\$23,123,691.85
048-075	453.43	3.1700	\$2,285,791.38
048-077	10,448.27	3.7000	\$55,601,672.01
048-078	32,145.65	4.9500	\$234,713,121.64
048-080 HH	2,478.74	4.0000	\$17,457,362.71
049-132	2,367.88	2.7500	\$9,419,877.03
049-135	187.10	2.7500	\$842,793.28
049-137	511.88	3.2100	\$2,373,013.69
049-140	641.67	2.7000	\$2,516,063.14
049-142	3,398.00	2.7500	\$13,596,213.11
049-144	3,381.84	2.7500	\$14,193,875.94
049-148 HH	7,069.50	2.8300	\$31,063,141.96
050-001	7,062.78	3.5400	\$34,491,648.93
050-002	875.57	2.7500	\$3,472,093.80

050-003	3,337.86	2.8900	\$13,386,049.69
050-005	1,325.17	2.9800	\$7,726,318.24
050-006	2,213.13	2.8500	\$8,631,562.04
050-007 HH	900.73	3.1000	\$4,097,312.85
050-009	472.64	2.7500	\$1,856,000.02
050-010	2,725.09	3.3600	\$12,233,129.27
050-012	10,361.50	3.0500	\$45,879,250.41
050-013 HH	499.89	3.0700	\$2,263,038.14
050-014	2,666.76	2.8800	\$11,528,889.32
051-150 HH	268.51	2.7300	\$1,091,028.78
051-152	1,363.86	2.8500	\$6,222,718.98
051-153	165.09	3.6600	\$926,726.14
051-154	579.06	2.7500	\$2,436,343.89
051-156	330.52	3.3300	\$1,757,976.93
051-159	3,032.09	3.0200	\$12,872,203.34
052-096	619.84	3.5900	\$3,427,060.97
053-111	783.18	2.7500	\$3,424,325.28
053-112	140.77	2.7500	\$538,005.59
053-113	3,754.31	2.5500	\$15,157,682.95
053-114	682.30	2.7500	\$2,774,207.01
054-037	454.27	3.3500	\$2,284,744.78
054-039	1,052.53	3.5800	\$5,344,272.14
054-041	2,245.78	2.9500	\$9,582,554.09
054-042	414.43	3.0900	\$1,970,474.62
054-043	376.50	3.5500	\$2,002,422.84
054-045	1,093.15	2.9900	\$4,815,388.49
055-104	644.57	2.7500	\$2,700,994.08
055-105	681.32	2.7500	\$3,002,345.17
055-106	705.18	2.7500	\$2,797,641.81
055-108	1,319.61	2.6800	\$5,469,500.38
055-110	1,921.32	2.7500	\$8,198,802.13
055-111	340.34	2.7500	\$1,377,178.30
056-015	599.29	2.7500	\$2,399,787.81
056-017	1,021.26	3.1300	\$4,644,719.89
057-001	326.82	3.2600	\$1,506,626.55
057-002	898.18	2.7500	\$3,616,270.90
057-003	4,045.12	2.7500	\$16,483,885.23
057-004	1,397.72	2.7500	\$5,270,929.24
058-106	287.51	3.1800	\$1,353,387.72
058-107	180.54	3.7200	\$1,129,980.81
058-108	256.32	3.6600	\$1,339,389.46

058-109	767.56	3.3500	\$3,987,976.72
058-112	1,199.08	3.0000	\$6,230,517.85
059-113	230.72	3.5700	\$1,261,153.40
059-114	97.67	4.2800	\$619,290.58
059-117	1,987.43	2.7500	\$8,858,184.40
060-077	3,062.03	2.7500	\$12,178,322.24
061-150	229.63	3.5400	\$1,217,278.72
061-151	247.08	3.2600	\$1,201,286.05
061-154	415.42	2.9800	\$1,849,991.85
061-156	1,231.72	3.1200	\$5,714,024.42
061-157	107.88	3.7700	\$656,583.35
061-158	157.95	4.0900	\$983,300.14
062-070	188.91	3.0500	\$981,229.26
062-072	1,760.92	2.7500	\$7,065,332.73
063-066	549.38	2.9200	\$2,440,945.16
063-067	837.79	2.7500	\$3,490,815.66
064-072	282.78	3.5000	\$1,396,182.74
064-074	1,097.85	2.7500	\$4,777,325.52
064-075	3,461.96	2.8200	\$14,567,657.77
065-096	219.02	4.5200	\$1,377,969.92
065-098	398.44	3.8000	\$2,257,596.93
066-102	1,887.16	2.7500	\$7,552,002.14
066-103	279.16	3.0300	\$1,181,662.06
066-104	281.02	3.0900	\$1,358,304.07
066-105 HH	1,519.79	1.9900	\$7,174,073.60
066-107	720.81	2.7500	\$2,854,246.54
067-055	1,102.18	2.7500	\$4,599,182.93
067-061	1,374.00	2.7500	\$5,390,747.27
068-070	1,207.25	2.6800	\$4,803,260.64
068-071	116.85	3.2600	\$589,630.04
068-072 HH	80.95	2.7500	\$401,020.88
068-073	559.34	2.9500	\$2,441,982.87
068-074	202.50	3.8500	\$1,187,597.52
068-075	170.37	3.1900	\$895,010.41
069-104	70.58	3.3200	\$327,597.19
069-106	812.69	3.1600	\$3,912,893.82
069-107	97.04	3.4800	\$541,386.33
069-108	247.47	3.5200	\$1,196,950.33
069-109	577.88	2.9000	\$2,526,754.56
070-092	521.88	2.8000	\$2,226,985.67
070-093	1,340.68	3.3700	\$7,139,540.99

071-091 HH	638.78	2.4800	\$2,821,318.96
071-092 HH	1,482.35	2.7500	\$6,302,830.69
072-066	190.62	3.5800	\$1,022,316.60
072-068	877.95	2.7500	\$3,668,163.85
072-073	390.89	3.0200	\$1,783,005.55
072-074 HH	1,795.66	1.8600	\$8,552,964.36
073-099	1,420.70	2.7500	\$5,805,509.82
073-102	784.06	2.6900	\$3,177,315.50
073-105	222.95	2.7500	\$988,415.65
073-106	1,560.12	2.7500	\$6,929,775.47
073-108	3,893.64	2.7500	\$15,780,389.92
074-187	312.28	3.5500	\$1,737,084.90
074-190	357.64	3.2500	\$1,747,707.29
074-194	257.32	4.4700	\$1,777,333.06
074-195	163.08	4.9500	\$1,129,671.00
074-197	257.89	4.0200	\$1,444,323.55
074-201 HH	1,332.98	3.1800	\$6,737,350.76
074-202	216.57	4.4600	\$1,299,939.67
075-084 HH	244.74	2.6000	\$1,075,691.90
075-085	596.77	2.7500	\$2,676,431.65
075-086	275.86	2.7500	\$1,193,465.73
075-087	689.68	2.7500	\$3,011,849.53
076-081	237.02	3.5500	\$1,397,431.30
076-082	671.35	2.9400	\$3,205,274.59
076-083 HH	727.45	2.6400	\$2,994,162.97
077-100 HH	110.19	2.7500	\$516,651.67
077-101	330.81	3.7500	\$1,882,301.19
077-102	685.42	2.7500	\$2,988,156.82
077-103	286.01	2.7200	\$1,216,351.02
077-104	203.16	3.1800	\$942,966.29
078-001	455.32	2.8500	\$2,002,287.55
078-002	970.11	3.6300	\$5,868,174.70
078-003	190.73	3.0500	\$947,744.61
078-004 HH	220.16	2.7500	\$1,083,217.96
078-005	758.55	2.7500	\$2,942,870.06
078-009	257.89	2.8500	\$1,163,436.52
078-012	1,464.42	2.7500	\$5,761,506.69
079-077 HH	2,139.13	2.7000	\$9,823,361.21
079-078	130.10	2.8700	\$661,808.07
080-116	398.13	3.4200	\$1,923,854.21
080-118	340.26	3.0500	\$1,472,085.49

080-119	598.80	2.7500	\$2,299,595.13
080-121	370.57	3.3500	\$1,855,055.61
080-122 HH	145.64	1.9200	\$1,129,936.55
080-125	3,950.95	2.7500	\$16,415,675.48
081-094	1,771.32	2.7500	\$6,905,249.08
081-095	495.90	2.9300	\$2,144,413.01
081-096	3,721.50	2.7600	\$15,669,165.36
081-097	296.76	2.7500	\$1,211,109.12
082-100	1,465.21	2.9500	\$6,295,728.50
082-101	543.64	3.1800	\$2,610,807.67
082-105 HH	67.33	3.1100	\$348,644.84
082-108	762.01	3.0000	\$3,369,949.03
083-001	683.33	4.2500	\$4,237,714.00
083-002	690.32	3.0900	\$3,212,475.76
083-003 HH	1,882.51	3.4100	\$9,782,634.88
083-005	8,148.37	4.3400	\$49,427,855.21
084-001	2,143.25	2.7500	\$8,844,310.53
084-002	367.98	2.7500	\$1,643,784.79
084-003	307.12	3.1500	\$1,566,247.08
084-004	436.65	2.7500	\$1,819,825.16
084-005	573.19	2.8100	\$2,317,484.26
084-006	865.56	2.7500	\$3,599,478.39
085-043	96.37	2.7600	\$434,897.00
085-044	592.76	2.7500	\$2,440,819.58
085-045	624.68	2.6300	\$2,443,908.23
085-048	1,068.58	2.7500	\$4,385,690.88
085-049	532.65	2.7500	\$2,262,577.63
086-100	793.19	3.1300	\$3,540,800.66
087-083	891.86	2.7500	\$3,718,894.79
088-072	380.06	2.8400	\$1,550,481.31
088-073	217.32	3.7200	\$1,265,828.05
088-075	207.66	3.1000	\$997,872.15
088-080 HH	671.18	3.1600	\$4,378,017.94
088-081	2,084.14	3.1100	\$9,428,186.17
089-077	90.08	4.6000	\$691,575.73
089-080	1,251.60	3.4000	\$5,928,186.10
089-087	420.87	2.8500	\$1,825,922.21
089-088	188.11	4.5000	\$1,207,197.34
089-089	1,717.82	2.7500	\$6,932,943.85
090-075 HH	122.72	2.7500	\$570,181.36
090-076	519.28	2.9200	\$2,253,336.62

090-077 HH	291.26	2.7500	\$1,420,180.47
090-078 HH	243.57	3.1600	\$1,241,924.85
091-091	346.32	2.7500	\$1,452,737.86
091-092	1,454.43	2.7500	\$6,377,586.97
091-093	196.41	2.7500	\$749,849.44
091-095	153.23	2.7500	\$572,554.23
092-087	14,639.58	3.2800	\$72,976,843.07
092-088	17,191.23	3.9500	\$91,208,144.60
092-089 HH	5,100.85	3.6500	\$25,755,746.74
092-090 HH	5,751.95	3.6600	\$34,201,386.85
092-091 HH	1,134.69	3.4500	\$6,312,380.51
093-120	419.35	3.1200	\$2,042,195.00
093-121 HH	87.40	2.9200	\$444,986.56
093-123	500.93	2.7100	\$2,096,952.22
093-124	451.96	2.9900	\$2,170,042.63
094-076	615.99	2.7500	\$2,486,497.47
094-078	3,423.84	2.9500	\$14,759,568.44
094-083	2,877.30	2.7500	\$11,162,816.16
094-086	1,734.04	3.1000	\$8,258,016.18
094-087	911.67	2.7500	\$3,447,879.02
095-059 HH	2,037.24	2.7500	\$8,760,544.82
096-088	16,709.33	4.3000	\$101,953,994.75
096-089	10,739.18	4.6100	\$75,112,099.53
096-090 HH	5,480.49	3.2200	\$47,286,910.04
096-091 HH	16,837.16	3.5000	\$101,772,017.15
096-092 HH	3,919.67	3.5100	\$30,254,745.06
096-093 HH	3,967.15	2.2100	\$24,637,593.84
096-094 HH	9,274.62	3.0400	\$51,281,121.04
096-095 HH	16,359.99	2.9700	\$112,517,333.28
096-098 HH	2,102.94	3.2600	\$12,828,326.33
096-099 HH	1,117.96	2.7500	\$5,497,758.70
096-101 HH	653.67	2.5400	\$6,224,280.35
096-102 HH	1,877.38	2.5700	\$20,136,995.63
096-103	1,268.09	3.1700	\$7,077,020.21
096-104	2,901.13	4.3500	\$18,455,023.68
096-106 HH	2,814.40	2.3000	\$26,682,346.82
096-107 HH	972.20	3.6500	\$7,376,312.48
096-109	5,200.58	4.3600	\$33,738,618.28
096-110	5,874.25	3.8900	\$33,577,144.18
096-111	6,585.26	4.0500	\$36,249,853.43
096-112 HH	3,958.51	4.1000	\$23,402,002.47

096-113 HH	703.57	3.6900	\$5,239,398.87
096-114 HH	3,433.63	3.4200	\$21,008,486.54
096-115	574.43	5.2000	\$4,069,948.18
097-116	99.76	3.6900	\$564,612.82
097-118	71.76	3.6700	\$361,294.98
097-119	168.11	3.9400	\$924,152.09
097-122	89.09	3.6700	\$523,935.44
097-127	69.66	3.7000	\$373,757.73
097-129	2,431.58	2.9300	\$10,472,760.03
097-130	372.74	3.5900	\$2,110,097.97
097-131	460.12	2.9200	\$1,934,825.65
098-080	715.83	2.7500	\$2,837,374.66
099-078	73.90	4.3300	\$458,702.59
099-082	697.40	3.0000	\$2,935,000.20
100-059	952.96	2.7500	\$4,066,581.49
100-060	596.91	2.8100	\$2,447,578.95
100-061	961.76	2.7500	\$3,888,963.75
100-062 HH	408.40	2.7500	\$1,853,743.97
100-063	3,792.48	2.7500	\$15,641,206.86
100-064	249.64	2.7500	\$943,235.74
100-065	358.15	2.9500	\$1,625,816.89
101-105	580.37	2.7500	\$2,457,086.05
101-107	298.04	2.7500	\$1,469,846.87
102-081	364.10	3.4400	\$1,831,560.47
102-085	810.87	3.4300	\$4,145,783.21
103-127	456.35	3.1500	\$2,093,977.81
103-128 HH	289.17	2.7500	\$1,300,901.81
103-129	476.60	2.7500	\$1,995,932.16
103-130	827.47	2.7500	\$3,674,529.19
103-131	759.57	2.7500	\$3,010,689.71
103-132	2,023.87	2.7500	\$8,268,200.23
103-135	531.40	2.7500	\$2,238,923.26
104-041	317.64	3.5900	\$1,755,016.58
104-042	485.58	2.7500	\$1,958,321.58
104-043	654.28	3.3000	\$3,275,695.87
104-044 HH	1,858.41	2.7500	\$8,092,399.84
104-045	644.22	2.7500	\$2,829,454.42
105-123	299.21	3.4500	\$1,438,986.45
105-124	628.37	2.9700	\$2,796,111.09
105-125 HH	119.49	4.9000	\$760,821.38
106-001	169.25	3.2500	\$721,050.86

106-002	266.09	3.0500	\$1,175,146.51
106-003	947.75	2.7500	\$4,045,441.22
106-004 HH	2,612.19	1.9000	\$12,645,312.25
106-005 HH	992.06	2.8500	\$4,352,634.48
106-006	419.63	3.1600	\$2,032,718.92
106-008	84.82	2.7500	\$353,968.67
107-151	168.93	2.7500	\$737,595.85
107-152	990.69	2.7500	\$4,268,310.63
107-153	571.29	3.0000	\$2,571,259.22
107-154	704.50	2.7500	\$2,798,918.11
107-155	864.37	2.7500	\$3,517,248.76
107-156	481.02	2.7000	\$2,034,578.49
107-158	200.69	2.9500	\$858,999.96
108-142	2,532.17	3.1000	\$12,033,773.41
108-143	234.99	3.5300	\$1,201,583.85
108-144	188.06	2.9800	\$895,979.85
108-147 HH	229.74	2.7500	\$1,279,334.83
109-002	1,118.25	3.3000	\$5,611,858.87
109-003	2,343.56	2.8500	\$10,276,808.47
110-014	857.72	2.7100	\$3,626,425.40
110-029	2,216.24	2.7500	\$9,201,224.00
110-030	248.14	2.7500	\$1,110,986.32
110-031	451.56	3.2600	\$2,026,211.01
111-086	815.14	2.7500	\$3,226,751.56
111-087 HH	1,121.59	2.7500	\$4,591,751.69
112-099	338.90	2.7100	\$1,449,332.24
112-101	622.39	2.7500	\$2,645,423.32
112-102	2,607.58	2.4000	\$10,241,285.69
112-103	830.07	2.7500	\$3,611,137.50
113-001	423.17	3.2800	\$2,052,411.50
114-112	480.01	3.3700	\$2,508,406.47
114-113	733.48	2.7500	\$2,935,405.60
114-114	1,620.52	2.7500	\$7,078,078.70
114-115	749.53	2.7500	\$3,214,846.13

114-116	104.08	2.7500	\$410,651.08
115-115	39,727.38	4.6000	\$295,421,708.00

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

APPENDIX E

2000-01 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		300.86	3.4756	\$1,585,360.20
001-091		2,248.57	3.2400	\$11,279,532.41
001-092		264.61	3.1000	\$1,208,450.13
002-089		350.10	4.3458	\$2,291,697.92
002-090		179.75	3.1500	\$818,376.91
002-097		2,270.08	3.3474	\$11,118,429.96
003-031		547.87	2.7500	\$3,107,133.57
003-032		388.82	3.6100	\$2,202,280.77
003-033		179.31	3.6066	\$1,015,388.23
004-106		363.11	3.2900	\$1,884,422.30
004-109		624.89	3.4600	\$3,418,685.04
004-110		2,413.45	2.7500	\$11,010,802.17
005-120		408.23	2.7500	\$1,727,784.67
005-121		867.36	2.7500	\$3,882,176.61
005-122		296.00	2.7500	\$1,356,161.98
005-123		1,791.36	2.7500	\$7,675,841.83
005-124		637.14	2.7500	\$2,719,978.44
005-127 HH		321.38	2.7500	\$1,537,610.49
005-128		1,862.46	2.7500	\$8,140,637.43
006-101		473.92	2.7700	\$2,121,937.52
006-103		283.88	3.2500	\$1,386,925.14
006-104		1,306.76	2.7500	\$5,728,533.55
007-121		280.87	3.5000	\$1,441,703.61
007-122		146.22	4.1000	\$871,206.06
007-123		637.37	2.8500	\$2,834,733.32
007-124		478.75	2.7500	\$2,004,537.60
007-125		146.09	3.0510	\$724,612.96
007-126		72.05	3.7601	\$430,553.79
007-129		1,078.31	3.2500	\$5,256,479.72
008-106		536.27	2.7500	\$2,434,847.37
008-107		1,233.88	2.7500	\$6,028,572.14
008-111		735.44	2.6700	\$3,053,825.04

009-077	601.13	2.7500	\$2,745,327.40
009-078	234.24	2.7500	\$991,265.39
009-079	262.05	2.7500	\$1,169,639.06
009-080	882.32	2.7500	\$3,987,701.38
010-087	1,172.24	3.2770	\$6,147,878.31
010-089	1,109.52	3.2113	\$5,744,488.97
010-090	448.11	2.7500	\$2,066,032.43
010-091	1,200.88	2.7500	\$5,236,109.31
010-092	544.66	3.1429	\$2,542,879.12
010-093	14,769.67	3.9181	\$88,943,927.79
011-076	705.99	3.7208	\$4,156,416.00
011-078	694.18	3.1462	\$3,421,606.15
011-079	378.14	3.3442	\$2,070,094.20
011-082	11,264.06	2.8930	\$51,320,687.70
012-108	610.05	2.7500	\$2,565,461.57
012-109	4,448.60	2.7500	\$19,249,210.67
012-110	1,014.09	3.0700	\$4,763,787.01
013-054	105.83	4.2500	\$842,052.66
013-055	657.23	3.2966	\$3,638,774.52
013-057	57.67	3.8400	\$340,797.64
013-058	85.22	3.6718	\$520,564.15
013-059	342.89	3.3400	\$1,804,733.02
013-060	51.57	3.9506	\$388,756.26
013-061	358.61	2.7500	\$1,821,814.32
013-062	58.96	4.3280	\$476,494.63
014-126	1,249.19	2.7500	\$5,442,076.93
014-127	650.96	2.7500	\$3,037,619.34
014-129	2,352.84	2.9902	\$11,638,548.47
014-130 HH	855.96	1.9300	\$5,551,075.49
015-001	538.09	2.7500	\$2,368,848.32
015-002 HH	3,732.71	2.2200	\$17,683,434.15
015-003 HH	229.08	2.6000	\$1,609,798.86
015-004	376.58	2.7500	\$1,625,103.03
016-090	4,392.56	2.7500	\$18,325,015.51
016-092	310.41	3.0800	\$1,634,348.39
016-094	370.12	2.7500	\$1,569,739.83
016-096 HH	3,756.20	2.8000	\$17,695,637.76
016-097	420.35	2.9800	\$1,941,963.09
017-121	153.19	3.3800	\$965,503.74
017-122	199.76	3.5500	\$1,137,031.28
017-124	154.38	3.9735	\$960,333.86

017-125	991.78	3.0704	\$5,047,723.79
017-126	208.41	3.7613	\$1,229,841.04
018-047	751.98	2.7500	\$3,177,108.42
018-050	513.32	2.7500	\$2,362,247.55
019-139	465.13	3.3800	\$2,449,967.06
019-140	181.89	3.1800	\$856,769.78
019-142	3,992.96	3.3301	\$19,768,215.12
019-144	854.23	3.0000	\$3,883,689.32
019-147	200.45	3.4100	\$1,154,030.15
019-148	1,658.82	3.3907	\$8,458,150.48
019-149	2,148.27	3.6400	\$11,933,374.78
019-150	355.85	4.0000	\$2,120,664.44
019-151	537.41	4.3841	\$3,521,435.67
020-001	1,036.72	2.5200	\$4,459,325.52
020-002	1,311.30	2.7500	\$5,588,853.60
021-148	209.45	4.2700	\$1,504,853.48
021-149	260.17	3.0561	\$1,324,769.32
021-150	199.59	3.1762	\$1,060,656.31
021-151	568.84	3.4500	\$3,110,659.06
022-088	237.42	3.2002	\$1,208,527.23
022-089	3,491.24	2.8700	\$14,862,186.38
022-090	641.74	2.9595	\$3,045,994.23
022-091	447.55	2.9500	\$2,110,159.17
022-092	604.74	2.8500	\$2,768,386.94
022-093	3,377.43	2.7500	\$15,234,458.89
022-094	716.63	3.2600	\$3,411,711.15
023-094	68.11	4.6312	\$517,356.38
023-096	81.92	4.3300	\$627,784.17
023-099	71.17	4.2500	\$421,956.55
023-101	1,004.66	2.7500	\$4,425,318.20
024-086	2,824.52	2.7811	\$12,310,305.25
024-087	1,517.41	3.2700	\$8,041,900.29
024-089	3,198.80	3.2300	\$15,968,636.68
024-090	6,211.31	3.8400	\$36,662,553.62
024-091	68.97	3.6736	\$530,291.93
024-093 HH	15,127.62	3.9016	\$90,821,820.19
025-001	1,503.18	3.6400	\$8,272,119.09
025-002	837.35	3.1350	\$4,201,356.43
025-003	797.76	2.8673	\$3,967,178.52
026-001	678.37	2.7500	\$3,028,643.91
026-002 HH	601.32	2.7500	\$2,851,034.86

026-005	739.14	2.9500	\$3,280,827.67
026-006 HH	7,655.40	2.8900	\$37,453,850.11
027-055	164.67	3.1800	\$738,783.68
027-056	178.57	4.4400	\$1,057,268.55
027-057	161.62	3.9800	\$1,010,540.82
027-058	283.62	3.2064	\$1,353,314.64
027-059	269.87	3.7000	\$1,554,354.84
027-061	1,363.57	3.1400	\$7,090,642.17
028-101	932.26	2.7500	\$3,677,799.49
028-102	1,348.77	2.7500	\$5,568,722.12
028-103	880.83	3.3173	\$4,521,763.08
029-001	346.01	3.1900	\$1,869,067.55
029-002	185.86	3.2200	\$1,002,049.22
029-003	213.24	3.3100	\$1,113,327.47
029-004	489.01	2.7500	\$2,351,630.04
030-093	2,092.69	2.7500	\$8,580,156.71
031-116	204.67	4.0123	\$1,309,823.91
031-117	176.44	3.9307	\$1,126,522.72
031-118	115.42	4.9000	\$985,458.06
031-121	568.19	3.7000	\$3,157,489.85
031-122	201.73	3.9500	\$1,283,655.73
032-054	177.79	4.0800	\$1,042,791.62
032-055	738.12	2.7500	\$3,269,674.02
032-056	178.79	4.0803	\$1,119,360.25
032-058	302.89	2.9227	\$1,490,131.91
033-090	1,111.54	2.5100	\$4,719,415.35
033-091	212.45	2.8000	\$912,019.85
033-092	309.72	2.5000	\$1,307,498.27
033-093	402.03	2.7500	\$1,883,067.77
033-094	313.94	2.7500	\$1,548,587.35
034-121	180.49	2.7100	\$854,352.95
034-122	127.82	2.8322	\$541,994.06
034-124	1,447.34	2.6800	\$6,768,389.43
035-092	1,094.38	3.1000	\$5,176,526.12
035-093	646.76	2.9100	\$3,010,758.29
035-094	473.60	2.9633	\$2,141,108.16
035-097	318.20	2.9153	\$1,569,012.96
035-098	797.95	3.0000	\$3,657,666.72
035-099	349.28	2.9500	\$1,585,486.12
035-102	1,969.65	2.7500	\$8,454,180.30
036-123	280.39	3.1300	\$1,364,215.53

036-126	3,536.55	2.9400	\$15,754,152.73
036-131	2,899.30	2.7500	\$12,457,356.77
036-133	612.51	3.3500	\$3,102,694.78
036-134	302.98	2.7300	\$1,379,281.76
036-135	123.90	3.1720	\$597,945.68
036-136	2,075.94	2.6000	\$8,195,075.30
036-137	1,861.27	2.7500	\$8,011,727.38
036-138	384.00	3.5300	\$2,143,945.23
036-139 HH	3,491.45	2.8548	\$17,817,057.03
037-037	1,877.80	2.7500	\$8,366,556.12
037-039	1,065.81	2.9800	\$5,245,267.37
038-044	383.65	3.6600	\$2,126,008.05
038-045	358.68	3.9000	\$2,309,704.44
038-046	540.73	3.0600	\$2,489,216.74
039-133	3,029.78	2.7500	\$13,150,971.77
039-134	2,770.49	2.7500	\$11,785,219.75
039-135	830.55	2.7500	\$3,639,911.08
039-136	324.90	2.7968	\$1,683,078.91
039-137 HH	1,010.88	2.7500	\$4,616,016.16
039-139	1,765.69	2.7500	\$7,304,797.35
039-141	22,516.49	2.9401	\$109,957,074.35
039-142	987.42	3.0310	\$4,711,177.28
040-100	221.95	3.5800	\$1,161,497.06
040-101	80.61	3.8270	\$494,316.55
040-103	72.32	4.5820	\$468,978.27
040-104	69.03	4.3744	\$539,631.98
040-107	1,139.26	2.7500	\$5,090,335.14
041-001	101.04	4.8306	\$758,721.24
041-002	763.54	3.3097	\$4,141,223.19
041-003	226.44	3.5900	\$1,316,217.64
041-004	130.26	4.6000	\$1,020,530.92
041-005	113.79	4.2400	\$918,426.71
042-111	705.97	2.7500	\$3,073,984.43
042-113	85.52	3.0000	\$418,972.82
042-117	199.59	3.6600	\$1,067,400.76
042-118	130.92	3.0700	\$756,565.06
042-119	67.68	3.5600	\$460,964.02
042-121	118.10	3.8323	\$717,117.65
042-124	1,773.46	3.3900	\$8,820,869.46
043-001	735.15	2.7500	\$3,331,720.65
043-002	299.12	3.1000	\$1,520,463.62

043-003	426.44	2.7500	\$1,904,615.09
043-004	314.89	2.6000	\$1,569,062.34
044-078	147.85	4.1021	\$1,017,177.57
044-083	292.53	3.4398	\$1,619,043.97
044-084	394.85	2.7500	\$1,805,847.64
045-076	437.69	3.2014	\$2,236,999.83
045-077	686.87	3.4866	\$3,621,491.39
045-078	330.21	3.0000	\$1,739,939.85
046-128	329.21	3.2900	\$1,812,364.50
046-130	1,282.89	2.7500	\$5,739,537.69
046-131	1,244.03	2.7100	\$5,728,916.61
046-132	528.35	2.7100	\$2,560,381.60
046-134	1,973.14	2.7500	\$9,365,531.99
046-135	392.63	2.7500	\$1,875,546.26
046-137	354.28	2.7500	\$1,594,886.01
046-140	736.03	2.7000	\$3,340,086.52
047-060 HH	382.32	2.7500	\$1,950,787.28
047-062	1,106.64	2.7200	\$4,751,989.95
047-064	187.44	2.7500	\$904,199.17
047-065 HH	503.93	2.8000	\$2,567,604.73
048-066	4,603.86	3.6700	\$26,077,869.94
048-068	11,625.58	3.6436	\$62,418,920.06
048-069	1,636.78	3.0919	\$8,294,046.46
048-070	1,785.20	3.1300	\$8,763,558.66
048-071	13,033.82	4.1200	\$77,942,627.50
048-072	7,066.13	4.2300	\$41,641,152.96
048-073	7,721.98	3.8090	\$43,439,482.95
048-074	3,976.29	4.3300	\$24,686,372.14
048-075	457.02	3.1692	\$2,484,777.13
048-077	10,456.68	3.7000	\$57,100,844.77
048-078	32,249.38	4.9500	\$239,143,737.98
048-080 HH	2,374.73	3.9997	\$18,086,728.83
049-132	2,428.98	2.7500	\$10,070,559.98
049-135	190.73	2.7500	\$864,908.13
049-137	462.96	3.2100	\$2,508,289.46
049-140	653.04	2.7000	\$2,818,355.18
049-142	3,369.70	2.7500	\$14,675,497.36
049-144	3,435.98	2.7500	\$16,043,204.67
049-148 HH	6,838.62	2.8103	\$32,686,635.71
050-001	7,006.48	3.5500	\$36,736,182.50
050-002	854.74	2.7500	\$3,688,728.20

050-003	3,377.36	2.9000	\$14,400,343.01
050-005	1,398.31	3.0710	\$6,733,742.08
050-006	2,241.27	2.8500	\$9,578,282.00
050-007	892.69	3.1645	\$4,325,497.49
050-009	490.49	2.7500	\$2,023,420.51
050-010	2,767.20	3.3523	\$13,639,038.11
050-012	10,459.04	3.0357	\$48,507,021.57
050-013 HH	506.81	3.0912	\$2,452,742.79
050-014	2,622.60	2.8800	\$12,194,662.95
051-150	269.24	2.7300	\$1,248,727.89
051-152	1,357.63	2.8500	\$6,545,151.38
051-153	146.76	4.0500	\$1,083,527.68
051-154	589.11	2.7500	\$2,540,061.48
051-156	342.86	3.4064	\$1,749,082.05
051-159	2,999.43	3.0700	\$14,143,224.70
052-096	607.72	3.6000	\$3,605,734.91
053-111	802.70	2.7500	\$3,504,510.24
053-112	138.55	2.7500	\$585,753.28
053-113	3,754.04	2.5500	\$16,022,546.66
053-114	678.39	2.7500	\$2,877,428.69
054-037	457.50	3.4700	\$2,460,958.97
054-039	1,019.48	3.4800	\$5,697,318.03
054-041	2,253.16	3.1100	\$10,874,393.01
054-042	426.38	3.0600	\$2,085,427.92
054-043	403.02	3.5600	\$2,093,666.83
054-045	1,081.91	3.2900	\$5,596,803.44
055-104	669.89	2.7500	\$2,900,818.25
055-105	652.78	2.7500	\$3,090,304.42
055-106	731.12	2.7500	\$3,179,769.36
055-108	1,330.86	2.6800	\$6,114,301.31
055-110	1,935.23	2.7500	\$9,137,516.76
055-111	321.56	2.7500	\$1,420,267.75
056-015	589.79	2.7500	\$2,617,320.16
056-017	1,022.43	2.9300	\$4,566,572.67
057-001	348.44	3.2600	\$1,616,156.39
057-002	868.99	2.7500	\$3,758,518.58
057-003	4,231.17	2.7500	\$17,917,636.60
057-004	1,408.35	2.7500	\$5,926,627.08
058-106	282.28	3.1800	\$1,502,878.83
058-107	163.63	3.1200	\$991,664.58
058-108	259.90	3.6600	\$1,412,323.71

058-109	755.90	3.1826	\$3,889,409.46
058-112	1,165.68	2.9715	\$6,470,473.79
059-113	225.39	3.5700	\$1,306,277.95
059-114	90.41	4.2785	\$676,975.06
059-117	2,014.06	2.7500	\$9,121,129.84
060-077	3,087.90	2.7500	\$12,872,587.98
061-150	186.11	3.3400	\$1,157,692.37
061-151	242.76	3.0900	\$1,154,919.97
061-154	400.02	3.0200	\$1,899,996.96
061-156	1,235.27	2.9400	\$5,470,282.78
061-157	108.83	3.8200	\$593,540.08
061-158	154.86	4.0600	\$983,301.91
062-070	191.64	3.0500	\$1,006,659.47
062-072	1,797.74	2.7500	\$7,588,888.47
063-066	551.42	2.9300	\$2,590,531.64
063-067	794.66	2.7500	\$3,650,505.89
064-072	267.81	3.5000	\$1,479,362.04
064-074	1,106.12	2.7500	\$4,923,143.06
064-075	3,470.70	2.7500	\$14,581,616.08
065-096	212.24	4.7159	\$1,593,682.36
065-098	389.34	3.9372	\$2,409,127.36
066-102	1,909.04	2.7500	\$8,120,551.40
066-103	279.44	3.0300	\$1,295,603.32
066-104	270.90	3.2000	\$1,473,017.38
066-105 HH	1,551.21	1.9900	\$7,414,044.57
066-107	739.38	2.7500	\$3,137,384.03
067-055	1,074.21	2.7500	\$4,873,557.39
067-061	1,295.55	2.7500	\$5,933,580.91
068-070	1,205.28	2.7000	\$5,343,116.64
068-071	113.52	3.2600	\$611,362.20
068-072 HH	79.05	2.7500	\$400,847.09
068-073	554.44	2.9497	\$2,679,641.47
068-074	200.05	3.9900	\$1,266,537.18
068-075	169.23	3.1900	\$877,678.92
069-104	62.49	2.7500	\$336,203.24
069-106	760.00	3.1836	\$3,944,832.91
069-107	98.52	3.4800	\$535,141.93
069-108	257.85	3.2100	\$1,190,481.84
069-109	557.28	3.0000	\$2,717,393.33
070-092	495.67	2.8500	\$2,363,870.93
070-093	1,304.89	3.4133	\$7,434,771.41

071-091	611.93	2.4800	\$2,712,846.42
071-092	1,483.07	2.7500	\$6,671,794.59
072-066	204.97	4.5800	\$1,356,783.56
072-068	844.18	2.7500	\$3,739,288.29
072-073	360.50	3.0200	\$1,793,543.23
072-074 HH	1,755.33	1.9800	\$8,892,423.07
073-099	1,414.36	2.7500	\$6,209,264.88
073-102	778.41	2.6900	\$3,300,310.71
073-105	218.21	2.7500	\$1,006,406.80
073-106	1,641.30	2.7500	\$6,902,660.48
073-108	3,902.66	2.7500	\$16,630,462.66
074-187	296.35	3.7106	\$1,779,435.36
074-190	367.96	3.1700	\$1,737,546.12
074-194	252.30	4.3100	\$1,730,203.96
074-195	167.98	4.9500	\$1,179,034.45
074-197	250.51	4.0200	\$1,522,672.80
074-201 HH	1,350.41	3.1776	\$7,216,185.05
074-202	219.09	4.6102	\$1,438,012.15
075-084 HH	224.55	2.7200	\$1,100,073.10
075-085	609.41	2.7500	\$2,696,143.56
075-086	267.35	2.7500	\$1,317,095.18
075-087	696.27	2.7400	\$3,178,280.40
076-081	238.89	3.3605	\$1,356,824.07
076-082	685.19	2.8256	\$3,365,295.11
076-083	765.41	2.6400	\$3,301,920.59
077-100 HH	116.45	2.7500	\$520,788.79
077-101	320.68	3.7500	\$1,879,596.64
077-102	670.62	2.7500	\$3,110,599.48
077-103	269.11	2.7200	\$1,304,023.14
077-104	186.73	3.3573	\$1,098,701.55
078-001	416.83	2.8500	\$2,078,406.32
078-002	957.77	3.3900	\$5,078,512.30
078-003	186.72	3.0500	\$911,114.89
078-004 HH	206.84	2.7500	\$1,142,298.63
078-005	787.14	2.7500	\$3,374,305.53
078-009	256.88	2.8500	\$1,186,500.56
078-012	1,484.03	2.7500	\$6,299,441.13
079-077 HH	2,104.05	2.7000	\$9,583,690.08
079-078	137.57	2.8400	\$675,243.45
080-116	429.25	3.3716	\$2,129,274.15
080-118	357.56	2.9500	\$1,649,961.10

080-119	573.72	2.7700	\$2,562,485.20
080-121	364.05	3.3048	\$1,929,344.54
080-122 HH	167.80	1.9800	\$1,205,758.97
080-125	3,871.75	2.7500	\$17,089,900.26
081-094	1,748.46	2.7500	\$7,400,443.88
081-095	469.29	2.9149	\$2,212,376.64
081-096	3,649.38	2.7500	\$16,870,612.12
081-097	282.12	2.7500	\$1,295,671.40
082-100	1,452.43	3.0500	\$6,808,032.36
082-101	550.84	3.2100	\$2,736,085.87
082-105 HH	67.64	3.8500	\$423,590.99
082-108	740.67	3.0900	\$3,640,118.17
083-001	663.88	4.2500	\$4,455,519.82
083-002	658.32	3.5800	\$3,753,192.77
083-003 HH	2,002.84	3.4143	\$11,013,842.18
083-005 HH	8,274.05	4.3332	\$51,502,628.91
084-001	2,220.45	2.7500	\$9,795,375.67
084-002	366.33	2.7500	\$1,597,148.47
084-003	278.86	3.1500	\$1,604,122.79
084-004	422.72	2.7557	\$1,933,003.45
084-005	578.30	2.8100	\$2,451,548.18
084-006	866.00	2.7500	\$3,684,605.61
085-043	93.78	2.7500	\$433,911.17
085-044	599.04	2.8269	\$2,591,771.87
085-045	626.46	2.6300	\$2,679,536.30
085-048	1,035.51	2.7500	\$4,614,480.63
085-049	503.10	2.7500	\$2,340,248.66
086-100	767.04	3.1500	\$3,843,861.39
087-083	880.74	2.7500	\$3,800,380.43
088-072	387.47	3.3400	\$2,077,480.57
088-073	196.41	3.7200	\$1,268,103.17
088-075	200.36	3.1000	\$1,041,316.42
088-080 HH	654.12	3.2200	\$4,483,246.24
088-081	2,114.42	3.2400	\$10,210,085.87
089-077	95.74	4.4769	\$625,001.13
089-080	1,256.05	3.5519	\$6,628,750.58
089-087	426.55	3.0018	\$1,987,752.07
089-088	201.16	4.3222	\$1,226,764.42
089-089	1,706.15	2.7500	\$7,109,174.65
090-075 HH	109.26	2.7500	\$586,497.88
090-076	522.76	2.9375	\$2,405,964.59

090-077 HH	279.87	2.7500	\$1,507,560.71
090-078 HH	245.05	3.1600	\$1,214,030.53
091-091	363.75	2.7500	\$1,472,815.95
091-092	1,426.16	2.7500	\$6,439,902.78
091-093	191.49	2.7500	\$816,126.27
091-095	158.82	2.7500	\$677,709.04
092-087	15,089.22	3.2800	\$77,405,636.61
092-088	17,601.30	3.8900	\$100,576,688.27
092-089	5,272.86	3.7500	\$29,249,526.57
092-090 HH	5,710.80	3.6600	\$34,877,059.01
092-091 HH	1,124.83	3.3993	\$6,461,143.44
093-120	427.21	3.1427	\$2,100,526.63
093-121 HH	84.50	2.8400	\$439,580.85
093-123	463.60	2.7100	\$2,219,881.58
093-124	461.14	2.9600	\$2,219,502.27
094-076	639.01	3.1000	\$2,960,898.61
094-078	3,362.85	2.8700	\$15,681,989.33
094-083	2,882.89	3.0000	\$13,200,593.76
094-086	1,749.78	3.1000	\$8,735,596.43
094-087	928.09	2.7500	\$3,856,209.07
095-059 HH	2,031.29	2.9096	\$9,346,132.91
096-088	16,980.41	4.3030	\$108,490,421.96
096-089	11,028.09	4.7150	\$81,754,827.52
096-090 HH	5,522.86	3.2690	\$48,402,583.89
096-091 HH	17,420.82	3.4950	\$104,767,526.67
096-092 HH	3,949.78	3.6110	\$31,842,597.50
096-093 HH	4,021.42	2.2100	\$24,986,718.94
096-094 HH	9,578.78	3.0490	\$52,024,164.38
096-095 HH	16,142.40	3.0500	\$119,416,381.45
096-098 HH	2,093.19	3.4600	\$13,265,857.59
096-099 HH	1,114.73	2.7500	\$5,478,484.76
096-101 HH	669.11	2.5250	\$6,483,542.62
096-102 HH	1,877.97	2.5900	\$20,584,404.96
096-103	1,361.40	3.1120	\$7,215,047.43
096-104	3,085.21	4.3740	\$19,773,160.28
096-106 HH	2,799.10	2.3903	\$27,463,532.16
096-107 HH	1,004.91	3.6250	\$7,172,422.07
096-109	5,453.44	4.2360	\$35,138,564.77
096-110	5,877.98	3.8900	\$34,718,353.97
096-111	7,032.96	4.0500	\$40,912,303.27
096-112 HH	3,963.34	4.0600	\$23,515,949.61

096-113 HH	751.30	3.7030	\$5,327,801.34
096-114 HH	3,418.03	4.3500	\$24,970,133.57
096-115	625.00	5.1000	\$4,819,355.09
097-116	95.10	3.7690	\$576,730.53
097-118	75.04	3.8622	\$443,342.36
097-119	147.63	4.1000	\$1,024,236.11
097-122	87.52	3.6000	\$518,851.22
097-127	67.74	4.0000	\$419,276.12
097-129	2,417.16	3.0100	\$11,336,406.22
097-130	353.97	3.7000	\$2,286,818.68
097-131	458.44	2.9200	\$2,033,396.51
098-080	716.77	2.7500	\$3,006,016.78
099-078	71.82	4.4115	\$480,369.89
099-082	655.55	3.0600	\$3,293,085.66
100-059	991.89	2.7500	\$4,267,170.40
100-060	569.03	2.8100	\$2,634,465.76
100-061	970.13	2.7500	\$4,153,507.69
100-062 HH	411.55	2.7500	\$1,831,907.69
100-063	3,755.71	2.9250	\$16,957,881.57
100-064	229.36	2.7500	\$1,061,693.94
100-065	355.73	2.9500	\$1,635,954.49
101-105	582.77	2.7500	\$2,707,207.95
101-107	295.09	2.7500	\$1,445,072.97
102-081	360.53	3.4400	\$1,905,186.34
102-085	791.31	3.3300	\$4,190,128.97
103-127	430.22	3.0400	\$2,136,439.04
103-128 HH	295.26	2.7500	\$1,410,908.04
103-129	480.68	2.7500	\$2,092,364.31
103-130	880.20	2.7500	\$3,834,804.53
103-131	773.23	2.7500	\$3,384,857.35
103-132	1,976.20	2.7500	\$8,711,031.88
103-135	535.26	2.7500	\$2,344,724.40
104-041	313.12	3.5773	\$1,754,233.96
104-042	463.41	2.7500	\$2,100,359.34
104-043	657.14	3.3000	\$3,367,221.43
104-044 HH	1,916.53	2.7500	\$8,665,504.35
104-045	612.85	2.7500	\$2,800,632.45
105-123	312.10	3.6000	\$1,672,731.16
105-124	646.07	2.9800	\$3,014,213.76
105-125	112.53	4.9000	\$920,832.38
106-001	175.33	3.3500	\$877,960.59

106-002	268.85	3.1000	\$1,318,373.32
106-003	936.64	2.7500	\$4,243,619.71
106-004 HH	2,679.23	2.0600	\$13,844,686.26
106-005 HH	1,048.68	2.7500	\$4,571,430.21
106-006	421.09	3.1400	\$2,156,995.28
106-008	79.78	3.1500	\$434,649.95
107-151	154.59	2.7500	\$730,924.98
107-152	956.92	2.7500	\$4,322,309.04
107-153	569.56	2.9504	\$2,629,331.84
107-154	724.24	2.7500	\$2,926,086.07
107-155	861.88	2.7500	\$3,635,257.41
107-156	492.14	2.8017	\$2,113,934.92
107-158	204.46	2.9500	\$880,349.86
108-142	2,563.60	3.1000	\$12,180,826.53
108-143	244.73	3.3927	\$1,266,602.22
108-144	179.21	2.9800	\$915,385.00
108-147 HH	225.12	2.7500	\$1,268,507.43
109-002	1,161.29	3.2860	\$5,740,405.71
109-003	2,467.49	2.7500	\$10,934,093.72
110-014	790.09	2.7100	\$3,881,162.27
110-029	2,207.07	2.7500	\$9,941,740.40
110-030	231.07	2.7500	\$1,082,492.24
110-031	448.29	3.3400	\$2,275,472.90
111-086	815.26	2.7500	\$3,569,895.71
111-087	1,122.84	2.7500	\$4,874,743.30
112-099	304.72	2.7200	\$1,519,369.07
112-101	592.57	2.7500	\$2,810,572.16
112-102	2,615.41	2.4000	\$10,890,560.80
112-103	818.44	2.7500	\$3,839,027.51
113-001	410.07	3.3900	\$2,235,708.81
114-112	413.38	3.2889	\$2,633,116.72
114-113	731.02	2.7500	\$3,089,862.20
114-114	1,583.09	2.7500	\$7,403,024.92
114-115	764.09	2.7500	\$3,327,525.96

114-116	94.23	2.7500	\$463,703.10
115-115	39,656.72	4.6200	\$290,245,732.18

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

APPENDIX F

2003-04 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		295.00	3.6255	\$1,620,863.90
001-091		2,414.87	3.2543	\$12,177,681.95
001-092		252.26	3.1900	\$1,309,554.67
002-089		377.77	4.3044	\$2,452,374.89
002-090		177.62	3.2884	\$892,431.30
002-097		2,281.33	3.0707	\$11,624,806.60
003-031		535.91	2.7500	\$2,576,773.10
003-032		355.02	3.6112	\$2,040,015.50
003-033		159.27	3.6348	\$896,376.31
004-106		354.61	3.3400	\$1,889,723.63
004-109		609.89	3.4744	\$3,515,885.25
004-110		2,457.33	2.7500	\$11,791,297.26
005-120		439.21	2.7500	\$1,898,266.30
005-121		785.75	2.7500	\$3,770,457.62
005-122		325.54	3.1500	\$1,619,703.38
005-123		1,848.47	2.7500	\$8,712,780.69
005-124		727.66	2.7500	\$3,430,753.82
005-127 HH		275.29	2.7500	\$1,648,650.20
005-128		1,896.28	2.7500	\$8,695,626.70
006-101		502.72	2.9000	\$2,354,173.97
006-103		264.76	3.3178	\$1,375,680.79
006-104		1,323.77	2.9000	\$6,474,763.87
007-121		218.69	3.9000	\$1,439,487.12
007-122		165.27	4.2500	\$1,034,339.33
007-123		649.69	3.4200	\$3,720,895.45
007-124		471.85	2.7500	\$2,096,512.93
007-125		133.22	3.8000	\$856,419.66
007-126		70.29	3.7800	\$422,628.65
007-129		1,025.55	3.4100	\$5,598,971.34
008-106		568.57	2.7500	\$2,611,942.00
008-107		1,311.45	2.7500	\$6,171,069.39
008-111		782.01	2.7500	\$3,238,712.37

009-077	556.83	2.7500	\$2,762,241.25
009-078	212.99	2.9500	\$1,021,684.12
009-079	263.43	2.7500	\$1,224,391.81
009-080	889.62	2.7500	\$4,075,294.05
010-087	1,269.91	3.2768	\$7,110,640.26
010-089	1,121.97	3.2116	\$6,200,724.82
010-090	494.76	2.8097	\$2,360,234.69
010-091	1,303.88	3.0911	\$6,650,935.17
010-092	562.30	3.2733	\$2,733,861.67
010-093	14,941.48	4.1325	\$96,752,792.88
011-076	690.42	4.3325	\$4,658,885.08
011-078	669.06	3.4462	\$4,072,978.82
011-079	333.09	4.0782	\$2,455,041.19
011-082	11,264.20	3.1046	\$54,763,051.12
012-108	660.70	2.8300	\$3,245,552.09
012-109	4,467.22	2.7500	\$20,090,646.78
012-110	966.78	3.0856	\$4,974,013.40
013-054	100.65	4.8767	\$867,536.32
013-055	650.59	3.2997	\$3,502,162.37
013-057	51.25	4.8272	\$447,938.75
013-058	74.79	3.9377	\$485,666.59
013-059	362.98	3.3756	\$1,902,219.87
013-060	51.89	4.5740	\$351,346.38
013-061	327.37	2.8519	\$1,716,764.39
013-062	53.77	4.6000	\$427,053.40
014-126	1,257.96	3.0500	\$6,179,345.83
014-127	693.91	3.0508	\$3,826,521.98
014-129	2,208.85	3.3156	\$12,487,236.93
014-130 HH	859.04	2.4000	\$6,889,811.85
015-001	528.07	2.7500	\$2,342,993.67
015-002 HH	3,819.86	2.2600	\$21,367,950.51
015-003 HH	219.73	2.7000	\$1,927,239.63
015-004	340.77	2.9500	\$1,782,865.32
016-090	4,305.29	2.7500	\$18,893,208.67
016-092	337.55	3.2562	\$1,760,077.08
016-094	369.84	2.7500	\$1,719,190.19
016-096 HH	3,741.30	3.3500	\$21,085,783.57
016-097 HH	430.25	3.1641	\$2,291,467.56
017-121	148.09	3.2309	\$940,774.29
017-122	187.57	3.3441	\$1,026,634.27
017-124	150.52	3.9444	\$1,039,278.30

017-125	1,017.44	3.6137	\$5,915,362.11
017-126	207.92	4.1302	\$1,292,856.21
018-047	765.66	2.7500	\$3,346,258.24
018-050	544.64	2.7500	\$2,410,756.33
019-139	506.32	3.4500	\$2,846,697.42
019-140	151.19	4.0404	\$1,079,029.15
019-142	4,837.31	3.7497	\$29,792,849.65
019-144	905.74	3.0000	\$4,284,710.92
019-147	231.45	3.5579	\$1,552,597.59
019-148	1,871.43	3.6864	\$11,411,873.93
019-149	2,421.92	3.6400	\$14,580,313.69
019-150	344.46	4.1352	\$2,285,120.37
019-151	553.17	4.3536	\$3,992,703.09
020-001	976.74	2.7500	\$4,956,115.71
020-002	1,325.50	2.7500	\$6,118,967.65
021-148	173.11	4.0907	\$1,265,151.57
021-149	263.80	2.9663	\$1,360,513.52
021-150	169.32	3.3654	\$986,093.40
021-151	492.88	3.4500	\$2,854,714.88
022-088	217.18	3.0942	\$1,122,417.10
022-089	4,076.74	2.7727	\$18,419,462.69
022-090	707.82	2.7938	\$3,281,159.91
022-091	419.69	3.1600	\$2,224,198.43
022-092	678.79	2.7500	\$3,335,761.42
022-093	3,982.55	3.2400	\$20,753,123.50
022-094	712.21	3.3832	\$3,831,713.19
023-094	51.34	4.7500	\$490,141.91
023-096	69.89	4.5000	\$484,435.92
023-099	59.82	4.2500	\$427,339.05
023-101	964.47	2.7500	\$4,302,203.46
024-086	3,219.44	2.9180	\$16,888,263.10
024-087	1,780.41	3.1976	\$10,143,580.15
024-089	3,165.21	3.8432	\$19,138,558.95
024-090	7,445.11	4.6000	\$53,295,492.44
024-091	65.71	3.7868	\$449,197.60
024-093 HH	15,780.83	4.0098	\$99,827,985.12
025-001	1,553.48	3.5840	\$8,702,165.79
025-002	874.58	3.6400	\$5,190,016.84
025-003	815.43	3.1634	\$4,314,448.10
026-001	745.46	2.7500	\$3,431,258.98
026-002 HH	650.30	2.7500	\$3,314,551.22

026-005	693.57	2.9500	\$3,653,348.23
026-006 HH	7,391.14	3.4642	\$46,631,621.11
027-055	179.43	3.2300	\$927,169.32
027-056	203.87	4.5239	\$1,468,221.84
027-057	153.76	4.0534	\$989,485.19
027-058	269.49	3.7726	\$1,509,450.73
027-059	258.66	3.8000	\$1,642,862.23
027-061	1,371.23	3.5091	\$8,015,048.28
028-101	1,029.80	3.2268	\$5,520,735.02
028-102	1,387.82	2.7500	\$6,338,274.97
028-103	895.40	3.3109	\$4,564,022.72
029-001	324.99	3.2634	\$1,629,438.52
029-002	181.99	3.3564	\$1,067,469.44
029-003	204.96	3.2700	\$1,104,401.01
029-004	445.72	2.7500	\$2,256,414.64
030-093	1,888.44	3.3500	\$10,141,321.13
031-116	186.96	4.2193	\$1,303,556.10
031-117	188.37	3.9263	\$1,329,386.50
031-118	107.15	5.3797	\$944,653.56
031-121	609.05	3.8070	\$3,732,273.36
031-122	184.48	4.3000	\$1,379,956.55
032-054	148.46	4.6000	\$1,176,288.36
032-055	673.34	2.8214	\$3,232,191.79
032-056	142.65	4.9882	\$1,219,681.57
032-058	298.61	3.0475	\$1,585,408.34
033-090	1,069.12	2.7500	\$4,974,266.93
033-091	184.53	3.1900	\$990,069.49
033-092	264.28	2.5389	\$1,191,940.04
033-093	378.23	2.7500	\$1,851,981.19
033-094	272.43	2.7500	\$1,422,644.17
034-121	135.67	2.7500	\$772,926.66
034-122	114.64	2.8420	\$564,906.19
034-124	1,421.40	2.6800	\$6,903,935.02
035-092	1,020.83	3.1000	\$5,086,477.77
035-093	643.80	2.9100	\$3,137,804.12
035-094	533.12	2.9761	\$2,391,727.80
035-097	371.17	2.9402	\$1,845,175.92
035-098	825.83	3.4300	\$4,312,539.45
035-099	352.99	3.0700	\$1,948,375.33
035-102	2,004.28	2.7500	\$9,710,617.23
036-123	259.74	3.0230	\$1,294,040.67

036-126	3,554.60	2.9260	\$17,657,282.76
036-131	2,740.58	2.7500	\$13,103,171.04
036-133	608.18	3.3100	\$3,194,493.97
036-134	333.98	2.8175	\$1,570,588.09
036-135 HH	118.06	3.0871	\$593,617.71
036-136	2,093.89	2.6000	\$9,104,733.81
036-137	1,825.02	2.9487	\$9,033,708.91
036-138	400.84	4.0900	\$2,698,780.63
036-139 HH	3,693.16	2.8289	\$20,866,173.43
037-037	1,899.85	2.9800	\$9,997,042.46
037-039	1,120.67	3.0500	\$5,722,693.24
038-044	342.88	3.7043	\$2,157,404.37
038-045	338.23	4.0000	\$2,160,419.16
038-046	501.80	3.7500	\$2,989,996.08
039-133	3,347.40	2.7500	\$14,616,750.46
039-134	3,116.20	2.7500	\$14,112,977.18
039-135	838.18	2.7500	\$3,708,240.52
039-136	300.34	2.8937	\$1,666,013.59
039-137 HH	1,075.34	2.7500	\$5,656,049.48
039-139 HH	1,804.45	2.7500	\$7,845,089.46
039-141 HH	22,702.02	2.8935	\$117,136,066.36
039-142	1,050.41	2.7500	\$4,706,440.75
040-100	185.88	4.3027	\$1,298,692.92
040-101	77.14	3.8233	\$474,674.72
040-103	80.82	4.2916	\$595,452.72
040-104	63.37	4.5581	\$511,868.00
040-107	1,089.74	2.7500	\$5,357,433.54
041-001	99.95	5.6079	\$784,832.02
041-002	775.69	3.4237	\$4,335,567.07
041-003	233.20	4.3469	\$1,585,176.96
041-004	121.68	4.8011	\$950,851.11
041-005	97.89	4.8034	\$835,600.58
042-111	661.00	2.7500	\$3,030,041.11
042-113	86.23	3.8487	\$485,664.07
042-117	192.45	3.6600	\$1,156,488.95
042-118 HH	129.47	3.1125	\$708,935.47
042-119 HH	68.01	3.5600	\$472,349.44
042-121	111.34	3.6861	\$622,740.51
042-124	1,726.03	3.3145	\$9,318,066.26
043-001	795.71	2.7500	\$3,722,975.28
043-002	299.58	3.0867	\$1,577,741.39

043-003	428.65	2.7500	\$1,970,385.31
043-004	321.32	2.7500	\$1,569,244.28
044-078 HH	120.45	4.1530	\$996,599.45
044-083	280.26	4.0034	\$1,824,128.86
044-084	338.59	3.2917	\$2,045,345.73
045-076	432.33	3.3300	\$2,291,500.94
045-077	701.07	3.4861	\$4,013,613.10
045-078	274.82	3.6307	\$1,849,263.94
046-128	337.54	3.2600	\$1,866,084.45
046-130	1,303.09	2.7500	\$5,981,820.31
046-131	1,180.00	2.7500	\$5,826,766.32
046-132	543.39	2.7500	\$2,517,104.06
046-134	1,924.84	2.7500	\$9,173,352.22
046-135	383.01	2.9370	\$2,009,773.41
046-137	349.44	2.9900	\$1,870,933.04
046-140	727.63	2.7000	\$3,390,549.27
047-060 HH	426.55	2.8100	\$2,014,581.52
047-062	1,112.45	2.7500	\$4,997,331.75
047-064	162.57	2.7500	\$807,323.85
047-065 HH	476.67	2.8000	\$2,276,981.92
048-066	4,654.48	3.6091	\$27,526,551.67
048-068	12,543.97	4.4327	\$86,596,012.08
048-069	1,998.08	2.9757	\$10,970,667.85
048-070	1,917.38	3.0052	\$10,308,631.41
048-071	14,307.93	4.3700	\$99,447,825.62
048-072	7,239.73	4.4305	\$47,673,541.05
048-073	8,511.12	3.8712	\$54,553,149.08
048-074	3,941.97	4.6400	\$29,241,880.78
048-075	477.10	3.3825	\$2,836,572.45
048-077	11,023.97	4.4300	\$74,594,997.89
048-078	32,346.96	4.9500	\$253,492,978.40
048-080 HH	2,204.39	4.3292	\$19,279,845.46
049-132	2,651.07	2.7500	\$11,798,586.40
049-135 HH	177.95	2.7500	\$1,176,259.07
049-137	515.82	3.2100	\$2,960,057.67
049-140	829.08	2.7500	\$3,691,714.34
049-142	3,480.92	2.7500	\$15,234,886.76
049-144	3,628.38	2.8500	\$17,251,967.54
049-148 HH	6,985.55	2.7500	\$34,609,811.04
050-001	7,151.79	3.5100	\$40,256,764.75
050-002	855.83	3.4500	\$4,883,268.59

050-003	3,398.09	2.9603	\$16,784,829.62
050-005	1,203.77	3.6582	\$7,641,981.57
050-006	2,636.33	2.9200	\$12,852,349.50
050-007	986.93	3.0716	\$5,169,353.22
050-009	441.69	3.1681	\$2,253,227.25
050-010	2,871.09	3.2524	\$14,705,670.33
050-012	10,774.24	3.2493	\$55,666,053.40
050-013	486.33	3.5507	\$2,814,881.18
050-014	2,701.47	3.7079	\$15,971,256.62
051-150	281.47	3.2500	\$1,546,676.73
051-152	1,361.77	3.3100	\$7,585,544.91
051-153	141.85	4.1228	\$989,261.74
051-154	608.08	2.7500	\$2,677,122.57
051-156	349.32	3.7313	\$2,047,421.84
051-159	3,051.45	3.7322	\$18,301,292.63
052-096	579.52	3.7000	\$3,390,752.77
053-111	826.43	2.7500	\$3,824,257.68
053-112	129.61	3.1000	\$723,733.42
053-113	3,904.47	2.7500	\$17,889,691.74
053-114	680.32	2.9500	\$3,066,043.39
054-037	470.46	3.4000	\$2,668,667.51
054-039	1,036.75	3.1613	\$5,651,726.77
054-041	2,183.83	3.8800	\$13,295,603.02
054-042	416.63	3.5400	\$2,415,477.16
054-043	417.96	3.7000	\$2,658,529.88
054-045	1,031.39	3.5724	\$5,818,741.69
055-104	629.94	2.7500	\$3,001,408.80
055-105	698.59	2.7500	\$3,542,008.99
055-106	729.21	2.7500	\$3,231,144.15
055-108	1,425.56	2.6800	\$6,437,817.17
055-110	2,056.94	2.7500	\$9,763,031.79
055-111	386.91	2.7500	\$1,690,201.31
056-015	568.32	2.7500	\$2,651,749.66
056-017	969.16	3.2033	\$5,156,615.57
057-001	356.05	3.2821	\$1,919,050.15
057-002	860.95	2.7500	\$3,812,212.28
057-003	4,887.82	2.7500	\$21,555,644.35
057-004	1,567.24	2.7500	\$7,106,101.77
058-106	265.70	3.5865	\$1,630,133.45
058-107	191.79	3.7500	\$1,052,890.95
058-108	240.52	3.6600	\$1,376,685.05

058-109	704.99	3.3751	\$4,276,311.56
058-112	1,128.73	3.0026	\$6,493,029.53
059-113	220.68	3.5700	\$1,234,514.97
059-114	99.20	4.4472	\$708,290.02
059-117	1,810.92	3.2200	\$10,055,300.56
060-077	3,509.51	2.7500	\$15,855,961.25
061-150	209.92	3.4985	\$1,145,588.54
061-151	252.89	3.1789	\$1,248,101.19
061-154	384.06	3.5360	\$2,169,418.98
061-156	1,180.70	3.0032	\$6,152,591.32
061-157	86.36	4.2421	\$682,043.92
061-158	164.87	4.1227	\$1,070,755.59
062-070	185.55	3.3999	\$1,011,404.10
062-072	1,779.89	3.2000	\$9,299,066.80
063-066	537.22	3.0600	\$2,886,361.08
063-067	776.87	3.3600	\$4,193,660.54
064-072	241.47	3.5500	\$1,508,782.41
064-074	1,094.94	2.7500	\$5,149,180.44
064-075	3,440.07	2.8121	\$15,463,339.43
065-096	186.80	4.6202	\$1,472,122.14
065-098	378.58	4.4192	\$2,700,155.07
066-102	1,864.45	2.7500	\$8,424,992.68
066-103	274.35	3.0300	\$1,441,462.19
066-104	276.72	3.2000	\$1,428,397.76
066-105 HH	1,602.90	2.0500	\$8,915,940.45
066-107	747.66	3.0200	\$3,585,040.47
067-055	1,033.06	2.7500	\$4,541,826.59
067-061	1,224.15	2.7500	\$5,474,814.95
068-070	1,206.49	2.7500	\$5,518,083.72
068-071	114.87	3.5411	\$652,443.14
068-072 HH	77.50	2.8796	\$420,306.61
068-073	534.16	2.9621	\$2,640,034.53
068-074	206.15	3.9200	\$1,280,275.00
068-075	167.95	3.1900	\$838,533.64
069-104	51.25	4.0659	\$365,820.74
069-106	717.41	4.0564	\$4,957,018.84
069-107	96.12	3.6446	\$564,092.13
069-108	258.13	3.3251	\$1,379,030.20
069-109	528.50	3.0000	\$2,659,664.73
070-092	455.06	3.3450	\$2,524,755.08
070-093	1,273.92	3.3916	\$7,211,895.27

071-091 HH	686.09	2.4800	\$3,141,061.93
071-092 HH	1,449.39	2.7500	\$7,585,532.95
072-066	196.68	4.5800	\$1,460,763.98
072-068	819.62	2.7500	\$3,432,067.88
072-073	349.95	3.0200	\$1,763,890.39
072-074 HH	1,660.99	2.4100	\$10,011,400.09
073-099	1,447.60	2.7500	\$6,461,342.48
073-102	791.30	2.7500	\$3,794,199.02
073-105	208.00	2.7500	\$954,841.67
073-106	1,626.70	2.7500	\$7,582,053.92
073-108	4,055.94	2.7500	\$17,541,477.73
074-187	256.48	3.6400	\$1,504,093.08
074-190	321.81	3.2156	\$1,753,251.23
074-194	224.43	4.5600	\$1,676,621.86
074-195	154.63	4.9500	\$1,183,058.23
074-197	245.90	4.3300	\$1,635,472.75
074-201 HH	1,316.71	3.5918	\$8,293,412.28
074-202	203.26	5.2446	\$1,578,003.75
075-084 HH	217.93	2.7500	\$1,089,899.03
075-085	630.22	2.7500	\$3,100,890.96
075-086	268.71	2.7500	\$1,299,424.66
075-087	708.97	2.7500	\$3,514,983.37
076-081	224.07	3.4309	\$1,419,495.01
076-082	666.12	2.8246	\$3,264,501.07
076-083	777.64	2.6400	\$3,714,048.74
077-100 HH	104.34	2.7500	\$502,194.37
077-101	349.62	3.3211	\$1,956,882.34
077-102	634.92	2.7500	\$3,082,670.09
077-103	250.11	2.7500	\$1,334,124.04
077-104	175.35	3.1793	\$1,028,910.31
078-001	393.31	2.8500	\$1,869,341.44
078-002	873.06	3.2800	\$4,748,776.61
078-003	207.63	3.9951	\$1,207,695.37
078-004 HH	269.78	2.7500	\$1,297,814.58
078-005	741.23	2.7500	\$3,502,916.65
078-009	264.85	2.8500	\$1,240,145.51
078-012	1,492.81	3.0000	\$7,229,847.32
079-077	2,075.89	3.2400	\$11,240,969.27
079-078	125.15	2.9000	\$705,240.17
080-116	389.85	3.2885	\$2,260,967.80
080-118	352.16	2.9500	\$1,702,487.02

080-119	555.82	2.8756	\$2,728,948.98
080-121	370.06	3.5144	\$2,174,097.94
080-122 HH	206.09	2.0300	\$1,707,478.04
080-125	3,990.54	3.1500	\$20,492,867.68
081-094	1,729.26	2.7500	\$8,186,902.87
081-095	489.21	2.9266	\$2,290,433.54
081-096	3,765.74	3.5261	\$21,377,778.35
081-097	268.79	2.7500	\$1,229,302.19
082-100	1,531.23	3.1447	\$7,533,090.05
082-101	515.44	3.4400	\$2,795,910.58
082-105 HH	63.65	3.8500	\$513,591.25
082-108	791.50	3.2993	\$4,348,512.26
083-001	673.67	3.7805	\$4,447,125.27
083-002	667.89	3.3838	\$3,903,313.92
083-003 HH	2,316.72	3.3769	\$13,614,659.15
083-005	8,895.76	4.9970	\$66,426,776.58
084-001	2,222.62	2.7500	\$10,116,592.47
084-002	369.09	3.1642	\$1,858,550.87
084-003	274.65	3.3000	\$1,452,225.53
084-004	400.76	2.7700	\$1,916,078.56
084-005	638.51	2.8100	\$2,846,922.51
084-006	930.16	2.7500	\$4,192,369.22
085-043	85.84	3.1000	\$385,585.75
085-044	606.55	3.0893	\$3,097,726.71
085-045	667.61	2.7500	\$2,937,177.21
085-048	1,025.69	2.7500	\$4,751,230.96
085-049	510.02	2.7500	\$2,216,379.57
086-100	799.45	3.3800	\$4,405,927.14
087-083	850.24	2.7500	\$3,933,702.93
088-072	418.29	3.4625	\$2,171,057.24
088-073	199.70	4.0000	\$1,153,339.19
088-075	201.30	3.5074	\$1,111,461.12
088-080 HH	666.25	3.7500	\$4,381,435.67
088-081	2,061.13	3.4000	\$11,740,468.66
089-077	93.68	4.9778	\$679,430.39
089-080	1,328.58	3.2960	\$7,133,015.91
089-087	441.31	3.3000	\$2,304,947.14
089-088	208.04	4.8203	\$1,567,794.68
089-089	1,626.25	3.0539	\$8,037,917.32
090-075	98.86	3.7500	\$617,928.25
090-076	514.33	3.0300	\$2,459,914.49

090-077 HH	264.46	2.7500	\$1,221,075.39
090-078	255.91	3.1600	\$1,273,744.38
091-091	376.13	3.2500	\$2,151,118.65
091-092	1,517.38	2.7500	\$6,602,521.64
091-093	203.77	2.7500	\$870,418.32
091-095	146.46	2.7500	\$630,730.87
092-087	16,792.87	3.4038	\$95,099,080.58
092-088	17,705.63	3.7307	\$109,570,813.17
092-089	7,048.51	3.5318	\$41,148,287.43
092-090 HH	5,608.70	3.3400	\$37,213,974.78
092-091 HH	1,141.03	3.3502	\$7,976,175.51
093-120	396.50	3.1427	\$1,943,294.03
093-121 HH	83.01	2.9843	\$457,797.03
093-123	434.12	3.1469	\$2,526,541.11
093-124	491.24	3.1787	\$2,502,160.28
094-076	586.03	3.1000	\$3,176,704.68
094-078	3,503.27	3.0002	\$18,212,769.10
094-083	2,855.72	3.0900	\$14,175,421.08
094-086	1,771.73	3.3000	\$10,196,986.29
094-087	973.63	2.9500	\$4,464,587.81
095-059 HH	1,974.10	3.0667	\$10,342,294.77
096-088	17,451.65	4.3724	\$115,778,057.35
096-089	11,370.05	4.7400	\$85,309,586.99
096-090 HH	5,311.12	3.3495	\$52,160,915.26
096-091 HH	18,176.92	3.4980	\$121,222,179.15
096-092 HH	4,033.52	3.3210	\$36,435,683.79
096-093 HH	4,518.54	2.5700	\$33,335,902.29
096-094 HH	9,327.74	2.9450	\$56,443,944.39
096-095 HH	15,877.30	3.0400	\$130,478,362.84
096-098 HH	2,082.46	3.4900	\$15,004,613.27
096-099 HH	1,298.67	3.4044	\$6,992,555.28
096-101 HH	608.22	3.0637	\$8,319,831.37
096-102 HH	1,957.60	3.1209	\$28,628,691.52
096-103	1,433.05	4.2494	\$9,245,528.85
096-104	3,103.74	4.3574	\$20,870,216.65
096-106 HH	3,011.66	2.6300	\$34,830,692.01
096-107 HH	904.79	3.6026	\$8,716,351.04
096-109	5,205.27	4.2854	\$34,967,676.09
096-110	5,700.06	3.7221	\$36,879,985.35
096-111	7,466.33	4.1907	\$47,578,332.99
096-112 HH	3,700.14	4.2479	\$28,415,624.90

096-113 HH	785.26	4.2600	\$6,765,227.22
096-114 HH	3,394.95	3.9921	\$27,148,426.73
096-115	596.02	5.1000	\$5,065,552.33
097-116	117.96	3.4291	\$628,857.82
097-118	65.85	3.5007	\$418,854.00
097-119	119.54	4.3639	\$975,521.02
097-122	83.21	3.6965	\$502,315.32
097-127	63.29	4.2296	\$426,403.98
097-129	2,312.26	3.0190	\$11,763,506.75
097-130	337.31	3.7084	\$2,087,922.25
097-131	393.65	3.3100	\$2,288,158.26
098-080	691.21	2.7500	\$2,994,313.77
099-078	61.11	4.0823	\$466,679.04
099-082	631.46	3.3600	\$3,282,220.21
100-059	935.49	2.7500	\$4,268,836.18
100-060	522.87	2.8494	\$2,622,444.24
100-061	965.08	2.7500	\$4,173,882.03
100-062	401.67	3.1700	\$2,071,066.39
100-063	3,688.00	3.0750	\$17,714,754.12
100-064 HH	176.35	2.8259	\$968,105.78
100-065	348.88	3.3200	\$1,803,075.63
101-105	589.80	2.7500	\$2,892,405.28
101-107	267.45	2.7500	\$1,396,075.54
102-081	377.68	3.4900	\$2,077,129.79
102-085	760.54	3.7500	\$4,394,784.60
103-127	398.16	3.1000	\$2,010,178.10
103-128	301.44	3.1500	\$1,502,905.33
103-129	447.70	2.7500	\$2,134,537.64
103-130	945.37	2.7500	\$4,459,891.28
103-131	796.84	2.7500	\$3,449,890.23
103-132	1,969.86	2.7500	\$8,756,273.76
103-135	561.97	2.8213	\$2,655,735.40
104-041	262.69	3.9700	\$1,860,325.87
104-042	520.78	3.2142	\$2,666,221.14
104-043	688.40	3.1794	\$3,481,429.15
104-044 HH	1,936.69	2.7500	\$9,612,920.74
104-045	659.36	3.1000	\$3,577,655.53
105-123	322.19	3.8209	\$1,887,007.29
105-124	687.81	3.1000	\$3,547,651.15
105-125	117.32	4.9500	\$936,336.48
106-001	141.76	3.4000	\$830,410.30

106-002	286.99	3.3429	\$1,576,157.23
106-003	1,014.49	2.7500	\$4,478,609.05
106-004 HH	3,005.76	2.4100	\$16,498,104.22
106-005	1,088.97	2.9700	\$5,446,473.81
106-006	465.21	3.0662	\$2,332,676.03
106-008	64.13	3.1323	\$384,334.27
107-151	156.42	2.7500	\$730,768.77
107-152	912.68	2.8383	\$4,370,346.37
107-153	485.86	3.0000	\$2,598,133.28
107-154	800.99	2.7500	\$3,554,699.37
107-155	826.00	2.7500	\$3,579,801.93
107-156	530.86	2.9580	\$2,427,429.62
107-158	176.19	2.9500	\$848,721.10
108-142	2,523.64	3.3100	\$13,209,520.23
108-143	222.22	3.5478	\$1,254,378.14
108-144	188.63	3.2800	\$965,777.45
108-147 HH	224.04	3.3500	\$1,276,948.49
109-002	1,330.63	3.2436	\$6,854,205.87
109-003	2,531.89	2.8600	\$12,195,957.46
110-014	865.13	2.8000	\$4,085,710.48
110-029	2,174.32	2.7500	\$9,899,725.53
110-030	226.98	3.2500	\$1,194,114.08
110-031	440.91	4.1600	\$2,819,232.73
111-086	785.10	2.7500	\$3,509,788.48
111-087	1,155.85	2.7500	\$5,184,295.28
112-099	215.18	3.1000	\$1,478,709.12
112-101	607.73	2.7500	\$2,890,924.70
112-102	2,829.05	2.6500	\$12,792,504.73
112-103	889.25	2.7500	\$4,334,371.83
113-001	374.37	3.4536	\$2,092,804.89
114-112	412.37	3.3051	\$2,456,411.41
114-113	721.87	2.7500	\$3,460,176.51
114-114	1,500.60	2.7500	\$6,875,527.24
114-115	699.79	2.7500	\$3,264,145.61

114-116	94.96	3.0566	\$482,188.29
115-115 HH	37,857.74	4.4788	\$280,575,592.16

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

APPENDIX G

2005-06 MISSOURI SCHOOL DISTRICT DATA

Code*	HH**	ADA***	Levy*****	Revenue*****
001-090		287.24	3.7040	\$1,761,014.97
001-091		2,359.14	3.3179	\$13,547,767.67
001-092		248.43	3.6169	\$1,485,030.78
002-089		401.71	4.6044	\$2,872,930.31
002-090		178.35	3.8060	\$1,100,380.65
002-097		2,324.23	3.1002	\$12,582,500.55
003-031		398.83	3.8158	\$3,047,652.91
003-032		348.49	3.6662	\$2,158,892.52
003-033		148.79	4.3484	\$1,103,006.13
004-106		355.19	3.6060	\$2,126,765.37
004-109		622.81	3.5414	\$3,503,875.21
004-110		2,295.46	2.8201	\$11,364,830.77
005-120		446.95	3.4300	\$2,467,424.48
005-121		836.71	2.7500	\$3,891,767.46
005-122		333.94	3.1500	\$1,702,467.02
005-123		1,872.67	2.7500	\$9,139,390.28
005-124		761.26	2.7500	\$3,643,579.78
005-127 HH		262.81	2.7500	\$1,743,783.33
005-128		1,991.92	3.0646	\$10,620,961.01
006-101		522.87	3.0500	\$2,600,171.37
006-103		262.04	3.3576	\$1,560,953.54
006-104		1,305.08	3.1320	\$7,122,847.22
007-121		243.28	3.9000	\$1,518,979.89
007-122		133.00	4.2871	\$1,068,067.99
007-123		693.32	3.4401	\$3,901,709.76
007-124		415.03	2.7500	\$2,131,801.34
007-125		143.92	4.1655	\$1,067,386.62
007-126		76.09	3.7800	\$427,558.30
007-129		1,022.03	3.5000	\$6,077,600.47
008-106		547.26	2.7500	\$2,776,019.21
008-107		1,298.04	2.7500	\$7,006,893.63
008-111		712.71	2.7500	\$3,591,689.34

009-077	551.90	2.7500	\$2,647,402.21
009-078	202.40	3.2898	\$1,103,288.89
009-079	237.44	2.7500	\$1,206,440.49
009-080	905.57	2.7500	\$4,306,156.45
010-087	1,332.21	3.0358	\$7,814,667.74
010-089	1,173.16	3.1496	\$7,045,373.49
010-090	446.67	3.4288	\$2,930,265.89
010-091	1,304.33	3.0100	\$6,960,990.38
010-092	580.96	3.2246	\$3,072,160.23
010-093	15,934.28	3.8744	\$113,542,499.51
011-076	709.51	4.8000	\$5,741,558.36
011-078	686.16	3.9720	\$4,587,272.43
011-079	340.19	4.1131	\$2,769,392.73
011-082	11,152.41	3.7208	\$70,121,783.64
012-108	673.72	2.7500	\$3,325,493.94
012-109	4,634.65	2.7500	\$21,574,766.46
012-110	1,001.75	3.0033	\$5,253,090.36
013-054	107.76	4.4448	\$886,702.05
013-055	684.88	3.2310	\$4,028,820.24
013-057	48.40	4.8272	\$377,824.92
013-058	67.43	4.1353	\$502,267.39
013-059	394.07	3.9519	\$2,556,100.59
013-060	60.66	4.3329	\$497,978.54
013-061	318.17	2.7592	\$1,750,484.42
013-062	53.84	4.7500	\$442,046.22
014-126	1,324.42	3.1045	\$6,764,681.75
014-127	707.70	3.0508	\$3,863,614.58
014-129	2,139.70	3.4220	\$12,846,063.55
014-130 HH	875.68	2.3000	\$7,163,585.51
015-001	534.10	2.7500	\$2,403,253.65
015-002 HH	3,968.24	2.2600	\$24,559,575.59
015-003 HH	217.76	2.7000	\$2,181,999.76
015-004	341.47	3.1000	\$1,827,564.94
016-090	4,265.19	3.6079	\$24,528,396.45
016-092	338.37	3.2544	\$1,790,982.96
016-094	349.35	3.4221	\$2,079,313.32
016-096 HH	3,733.11	3.5200	\$23,067,965.74
016-097 HH	435.58	3.1539	\$2,299,037.57
017-121	147.94	3.4653	\$953,199.03
017-122	198.55	3.9941	\$1,251,946.72
017-124	122.42	3.7692	\$923,950.90

017-125	997.69	3.5642	\$6,130,381.67
017-126	213.53	4.0900	\$1,517,206.60
018-047	817.46	2.7500	\$3,950,236.51
018-050	519.95	2.7500	\$2,652,759.52
019-139	577.62	3.6341	\$3,423,392.10
019-140	145.96	3.9975	\$1,034,136.57
019-142	5,326.74	3.7018	\$35,035,949.56
019-144	882.14	3.0515	\$4,311,427.95
019-147	194.24	3.5852	\$1,427,891.40
019-148	2,026.52	3.6864	\$12,737,468.78
019-149	2,400.45	4.0600	\$16,280,644.80
019-150	342.53	4.1351	\$2,248,365.74
019-151	544.49	4.2961	\$3,896,611.67
020-001	1,056.41	2.7500	\$5,198,146.95
020-002	1,248.62	2.7500	\$6,230,876.01
021-148	174.71	3.9904	\$1,193,844.43
021-149	254.35	3.7009	\$1,578,822.57
021-150	174.95	4.0655	\$1,244,943.92
021-151	458.10	3.6373	\$2,912,741.87
022-088	194.48	3.0732	\$1,133,352.77
022-089	4,603.03	3.2434	\$26,063,079.67
022-090	713.28	2.7500	\$3,503,359.06
022-091	460.36	3.0448	\$2,275,687.24
022-092	796.02	2.7500	\$4,431,640.32
022-093	4,437.40	3.0406	\$23,890,324.58
022-094	718.72	3.4709	\$4,192,574.42
023-094	48.42	4.7500	\$399,515.56
023-096	75.72	4.9200	\$641,632.98
023-099	53.23	4.2500	\$393,442.73
023-101	930.03	2.7500	\$4,627,618.66
024-086	3,375.08	3.3925	\$20,271,747.22
024-087	1,982.46	3.3340	\$11,907,146.44
024-089	3,095.22	3.9473	\$20,458,721.69
024-090	8,440.23	4.7336	\$65,608,392.07
024-091	54.54	3.8365	\$447,755.12
024-093 HH	16,095.36	4.4298	\$117,385,224.10
025-001	1,676.65	3.5751	\$10,452,615.73
025-002	846.22	4.3900	\$6,343,940.45
025-003	869.30	3.9134	\$5,772,331.32
026-001	742.30	3.2301	\$4,147,820.63
026-002 HH	752.69	2.7500	\$3,886,070.35

026-005	720.87	2.9500	\$3,661,494.26
026-006 HH	7,416.28	3.4352	\$49,460,885.88
027-055	145.05	3.4300	\$1,018,272.01
027-056	183.10	4.1648	\$1,379,864.07
027-057	147.25	4.6533	\$1,135,138.87
027-058	271.83	3.7294	\$1,648,923.17
027-059	273.69	3.9200	\$1,710,360.59
027-061	1,475.20	3.4172	\$8,754,098.63
028-101	1,003.16	3.0318	\$5,724,438.83
028-102	1,372.30	2.7500	\$6,794,740.83
028-103	911.72	3.0814	\$5,279,274.67
029-001	376.20	3.2634	\$2,151,426.54
029-002	175.66	3.4680	\$1,065,387.55
029-003	200.54	3.2900	\$1,100,000.65
029-004	471.30	3.1500	\$2,544,191.86
030-093	1,818.11	3.3500	\$10,484,399.86
031-116	176.07	4.2543	\$1,488,613.33
031-117	192.02	3.0242	\$1,417,569.55
031-118	87.94	5.3857	\$879,902.11
031-121	582.13	3.7131	\$3,816,727.06
031-122	197.97	4.0197	\$1,460,453.51
032-054	128.88	4.8000	\$1,089,689.02
032-055	661.63	2.7671	\$3,333,137.90
032-056	150.24	4.9196	\$1,183,964.59
032-058	282.12	3.0366	\$1,685,953.85
033-090	1,122.76	2.7500	\$5,656,406.75
033-091	173.89	3.0046	\$945,967.37
033-092	275.20	2.7500	\$1,437,767.68
033-093	371.10	2.7500	\$1,914,468.46
033-094	268.46	2.7500	\$1,357,005.71
034-121	137.77	2.7500	\$687,339.95
034-122	130.52	2.8712	\$655,640.06
034-124	1,415.03	2.7500	\$7,390,047.05
035-092	1,051.13	3.4300	\$5,937,051.50
035-093	650.30	2.9100	\$3,002,747.64
035-094	571.49	2.9105	\$2,723,563.47
035-097	347.66	2.8898	\$1,842,529.75
035-098	846.70	3.4300	\$4,495,165.16
035-099	347.78	3.0849	\$1,956,117.41
035-102	1,934.40	2.7500	\$9,329,967.02
036-123	232.11	3.1340	\$1,524,701.53

036-126	3,545.96	3.3600	\$19,865,073.72
036-131	2,845.23	2.7900	\$13,959,893.39
036-133	601.41	3.9900	\$3,880,168.38
036-134	357.06	2.7500	\$1,814,030.30
036-135 HH	112.17	2.9235	\$589,230.60
036-136	2,204.34	2.7500	\$10,443,588.99
036-137	1,944.56	2.9687	\$10,847,417.24
036-138	421.35	4.3500	\$2,746,072.31
036-139 HH	3,739.34	2.9419	\$24,846,178.62
037-037	1,958.79	3.1800	\$10,658,332.31
037-039	1,073.71	3.0996	\$6,062,367.40
038-044	343.52	3.8255	\$2,243,572.52
038-045	349.03	4.5000	\$2,538,356.13
038-046	482.91	3.6439	\$3,103,891.99
039-133	3,559.96	3.3000	\$19,891,652.93
039-134	3,346.77	3.1400	\$18,392,110.49
039-135	885.10	2.7500	\$4,110,970.54
039-136	275.77	3.3146	\$1,748,046.10
039-137 HH	1,113.45	2.7500	\$6,056,213.55
039-139	1,887.38	3.0728	\$9,818,437.78
039-141 HH	22,410.03	3.0003	\$127,532,094.29
039-142	1,121.21	2.7500	\$5,506,590.29
040-100	176.48	4.7586	\$1,533,617.53
040-101	79.22	4.1648	\$497,480.36
040-103	70.77	4.4652	\$605,069.03
040-104	58.28	5.9581	\$540,250.72
040-107	1,117.67	3.5504	\$7,247,349.50
041-001	90.95	5.6000	\$818,595.86
041-002	820.82	3.4444	\$4,788,032.58
041-003	233.23	4.3389	\$1,712,451.60
041-004	130.30	4.9043	\$1,059,864.21
041-005	94.38	4.9091	\$765,441.44
042-111	654.26	2.7500	\$3,051,583.60
042-113	91.52	4.2000	\$668,877.00
042-117	186.43	3.6600	\$1,126,491.62
042-118 HH	113.15	3.0992	\$762,803.90
042-119 HH	56.88	3.5600	\$538,346.80
042-121	107.25	4.4430	\$803,434.67
042-124	1,577.55	3.3356	\$9,230,134.02
043-001	831.75	2.9000	\$4,015,576.44
043-002	300.29	3.0746	\$1,743,755.00

043-003	405.07	2.7500	\$1,954,081.06
043-004	348.36	2.7500	\$1,729,022.51
044-078 HH	117.81	4.6348	\$1,073,489.81
044-083	259.07	3.9828	\$1,871,857.55
044-084	306.83	3.3529	\$1,950,068.84
045-076	426.79	3.3593	\$2,386,384.77
045-077	644.71	3.4146	\$3,923,133.72
045-078	272.99	3.7291	\$1,690,536.33
046-128	313.53	3.2700	\$1,955,281.06
046-130	1,301.26	2.7500	\$6,757,023.31
046-131	1,216.93	2.7500	\$6,111,008.98
046-132	548.82	2.7500	\$2,812,848.55
046-134	1,832.67	3.3977	\$10,671,256.44
046-135	388.72	3.0690	\$2,155,210.02
046-137	338.90	3.2376	\$1,937,719.57
046-140	756.83	3.0000	\$4,069,241.61
047-060	404.25	3.2000	\$2,196,266.24
047-062	1,146.04	2.7500	\$5,800,326.71
047-064	164.62	2.7500	\$844,274.36
047-065 HH	451.86	2.8000	\$2,511,764.41
048-066	4,825.86	4.1519	\$34,290,360.32
048-068	12,764.16	4.6664	\$93,010,069.04
048-069	2,291.02	3.7257	\$15,493,779.69
048-070	1,982.38	3.5869	\$12,465,786.28
048-071	15,248.90	4.7702	\$117,940,823.93
048-072	7,001.97	4.8600	\$53,938,145.49
048-073	8,654.45	3.6767	\$55,438,735.05
048-074	4,073.56	4.9500	\$33,990,750.50
048-075	501.17	3.3003	\$3,234,452.11
048-077	10,970.73	4.3241	\$78,069,667.46
048-078	31,132.38	4.9500	\$226,776,458.97
048-080 HH	2,143.15	4.2971	\$21,029,040.75
049-132	2,915.29	2.9000	\$14,266,109.38
049-135 HH	177.13	2.7500	\$847,257.67
049-137	495.86	3.2100	\$2,987,763.94
049-140	806.55	2.7500	\$3,954,649.78
049-142	3,952.05	3.4200	\$22,419,064.81
049-144	3,649.93	3.2897	\$21,346,779.47
049-148 HH	7,214.23	2.7500	\$34,573,587.34
050-001	6,972.07	3.9959	\$46,492,965.05
050-002	793.22	3.2900	\$4,739,704.24

050-003	3,584.41	3.9033	\$22,536,998.20
050-005	1,259.55	3.6970	\$7,853,220.07
050-006	2,886.88	2.7500	\$14,293,592.24
050-007 HH	973.92	3.8724	\$5,973,332.71
050-009	438.96	3.1168	\$2,463,884.60
050-010	2,936.49	3.6238	\$18,683,877.10
050-012	10,993.50	4.3322	\$76,728,252.30
050-013	534.31	4.0624	\$3,576,967.61
050-014	2,750.55	3.6015	\$17,533,188.36
051-150	257.95	3.4490	\$1,616,135.03
051-152	1,382.19	3.3100	\$8,270,946.13
051-153	140.27	4.3128	\$1,007,272.60
051-154	635.79	2.7500	\$3,165,009.37
051-156	342.82	3.7922	\$2,237,363.78
051-159	3,127.73	3.7500	\$18,785,297.58
052-096	575.55	3.6664	\$3,518,267.48
053-111	859.44	2.7500	\$4,077,326.53
053-112	135.57	3.2500	\$791,141.38
053-113	4,109.89	2.7500	\$20,217,519.21
053-114	647.12	2.9500	\$3,062,216.57
054-037	476.59	3.3926	\$2,727,977.39
054-039	1,027.13	3.1613	\$5,940,357.25
054-041	2,158.50	3.8800	\$13,650,142.64
054-042	438.37	3.7200	\$2,696,914.00
054-043	466.91	3.7500	\$3,169,368.52
054-045	954.31	3.5803	\$5,842,515.59
055-104	603.15	3.3390	\$3,452,045.13
055-105	739.06	2.7500	\$3,632,964.79
055-106	746.56	2.7500	\$3,438,187.75
055-108	1,504.44	2.7500	\$7,562,818.94
055-110	2,072.22	2.9220	\$11,125,068.35
055-111	348.08	2.7500	\$1,769,107.89
056-015	555.33	2.8650	\$2,767,081.97
056-017	1,013.64	3.6100	\$6,248,082.26
057-001	360.27	3.5821	\$2,094,345.68
057-002	863.69	2.7900	\$4,128,887.08
057-003	5,435.24	2.7500	\$25,501,958.20
057-004	1,579.15	2.8700	\$7,745,204.45
058-106	279.95	3.7177	\$1,702,766.82
058-107	180.80	4.4000	\$1,333,797.49
058-108	229.55	3.8100	\$1,480,336.33

058-109	695.45	3.4478	\$4,354,963.45
058-112	1,090.08	3.0092	\$6,570,211.02
059-113	212.78	3.5700	\$1,318,907.56
059-114	93.81	4.2176	\$727,121.37
059-117	1,852.90	3.4550	\$11,518,054.33
060-077	3,663.35	2.7500	\$18,386,240.46
061-150	227.53	3.5679	\$1,335,958.06
061-151	252.48	3.2614	\$1,325,415.18
061-154	373.02	3.5663	\$2,427,974.67
061-156	1,242.35	3.4300	\$7,081,190.17
061-157	72.46	4.4803	\$576,939.55
061-158	142.57	4.1981	\$1,215,970.87
062-070	193.73	3.4600	\$1,187,686.32
062-072	1,752.75	3.1415	\$9,299,894.36
063-066	544.32	3.1963	\$2,920,252.66
063-067	776.22	3.0923	\$4,133,062.59
064-072	230.73	3.6100	\$1,415,758.49
064-074	1,081.98	3.0000	\$5,765,448.08
064-075	3,540.78	2.8012	\$17,115,242.66
065-096	183.15	4.6500	\$1,402,461.87
065-098	372.27	4.3600	\$2,464,004.49
066-102	1,860.67	3.0500	\$10,020,628.20
066-103	279.43	3.8100	\$1,742,249.92
066-104	256.92	3.3000	\$1,547,250.39
066-105 HH	1,816.47	2.0700	\$10,309,622.66
066-107	744.31	3.4300	\$4,229,435.44
067-055	1,048.20	2.7500	\$4,827,684.00
067-061	1,147.37	2.7500	\$5,673,881.01
068-070	1,290.32	3.0000	\$6,654,733.44
068-071	119.10	3.5241	\$696,959.36
068-072 HH	66.11	3.2796	\$439,823.33
068-073	579.62	2.9682	\$3,111,107.38
068-074	217.26	3.8107	\$1,458,579.49
068-075	151.39	3.4380	\$918,077.74
069-104	52.49	5.7500	\$528,642.41
069-106	737.24	4.0837	\$5,142,968.03
069-107	86.66	3.6237	\$574,588.46
069-108	261.48	3.5280	\$1,520,927.19
069-109	491.11	3.5400	\$3,130,732.01
070-092	426.35	3.3349	\$2,604,110.04
070-093	1,262.63	3.3464	\$7,722,389.14

071-091	719.69	2.7500	\$3,623,214.54
071-092 HH	1,408.31	2.6800	\$8,107,273.12
072-066	186.67	4.5467	\$1,362,312.58
072-068	746.83	3.2500	\$4,063,060.20
072-073	337.55	3.4300	\$1,826,317.85
072-074 HH	1,624.70	2.5800	\$10,487,370.12
073-099	1,600.56	2.7500	\$7,722,026.93
073-102	903.01	2.7500	\$4,299,563.19
073-105	199.74	2.7500	\$934,120.93
073-106	1,577.40	2.7500	\$7,779,406.07
073-108	4,217.64	2.7500	\$19,363,608.70
074-187	253.18	4.3500	\$1,748,988.89
074-190	310.11	3.6786	\$1,884,930.28
074-194	205.57	5.0600	\$1,700,734.29
074-195	152.61	4.9500	\$1,200,012.57
074-197	239.50	4.4000	\$1,831,293.00
074-201 HH	1,290.20	3.5704	\$8,313,204.75
074-202	205.89	5.1446	\$1,683,652.36
075-084	246.58	2.7500	\$1,189,590.51
075-085	648.06	2.7500	\$3,227,618.35
075-086	264.15	2.7500	\$1,412,168.86
075-087	720.07	2.7500	\$3,583,717.73
076-081	209.79	4.4011	\$1,702,870.68
076-082	668.89	2.7500	\$3,567,405.93
076-083	771.48	2.7000	\$3,803,202.70
077-100 HH	108.60	2.7500	\$515,943.03
077-101	376.61	3.3137	\$2,058,471.76
077-102	593.61	2.7500	\$3,030,185.54
077-103	262.93	3.3534	\$1,543,439.78
077-104	186.32	3.1828	\$1,062,850.90
078-001	327.50	3.4300	\$2,060,890.23
078-002	846.33	3.2800	\$4,908,277.43
078-003	184.41	3.9151	\$1,257,524.47
078-004 HH	291.32	3.4300	\$1,508,340.28
078-005	761.87	3.2026	\$4,074,485.06
078-009	223.95	3.4300	\$1,409,616.87
078-012	1,437.52	3.0000	\$7,514,701.71
079-077 HH	2,071.30	3.1866	\$11,923,738.94
079-078	140.03	2.9731	\$735,311.88
080-116	376.41	3.3136	\$2,171,296.78
080-118	355.87	2.9500	\$1,698,253.60

080-119	594.28	3.4756	\$3,286,381.35
080-121	412.64	3.5016	\$2,431,905.40
080-122 HH	208.80	2.8900	\$1,858,487.23
080-125	4,019.18	3.1691	\$20,580,280.14
081-094	1,791.50	2.7516	\$8,683,062.19
081-095	491.82	2.9576	\$2,393,950.05
081-096	3,721.77	3.6928	\$23,048,822.74
081-097	268.29	2.7500	\$1,274,050.35
082-100	1,414.35	3.1402	\$7,508,501.71
082-101	527.55	3.5500	\$3,188,233.26
082-105 HH	64.24	3.9500	\$454,804.61
082-108	771.20	3.3787	\$4,337,150.52
083-001	693.05	4.4782	\$5,022,147.04
083-002	639.79	4.1000	\$4,500,831.93
083-003 HH	2,589.39	3.4240	\$16,474,332.80
083-005 HH	9,128.83	4.9607	\$72,868,219.45
084-001	2,371.12	3.3800	\$13,719,382.62
084-002	368.49	3.1910	\$2,036,493.85
084-003	284.46	3.3251	\$1,543,996.88
084-004	381.68	2.8431	\$2,007,591.58
084-005	699.44	2.8100	\$3,195,034.20
084-006	902.10	2.7500	\$4,380,188.93
085-043	75.79	3.0928	\$457,775.38
085-044	616.66	3.0453	\$3,286,158.32
085-045	717.73	2.7500	\$3,326,828.31
085-048	997.39	2.7500	\$4,850,636.92
085-049	519.26	2.7500	\$2,420,476.67
086-100	764.14	3.3500	\$4,651,517.80
087-083	813.93	2.7500	\$3,846,450.63
088-072	405.18	3.5223	\$2,279,265.99
088-073	211.47	4.5200	\$1,517,350.30
088-075	239.16	3.7569	\$1,394,361.86
088-080 HH	607.22	3.7500	\$4,071,645.01
088-081	2,215.66	3.4000	\$12,164,272.30
089-077	102.22	5.2332	\$853,191.48
089-080	1,337.28	3.3087	\$7,553,770.17
089-087	420.38	3.8537	\$2,742,611.96
089-088	212.71	4.8533	\$1,697,494.70
089-089	1,641.71	3.7146	\$9,562,838.86
090-075	96.19	3.7500	\$593,985.56
090-076	538.07	2.9272	\$2,443,078.61

090-077 HH	252.56	2.7500	\$1,624,184.53
090-078	248.79	3.4300	\$1,487,179.67
091-091	433.22	3.2800	\$2,187,191.92
091-092	1,483.19	2.7500	\$6,709,559.11
091-093	186.69	2.7500	\$866,839.29
091-095	169.14	2.7500	\$785,047.13
092-087	17,263.92	3.9021	\$119,085,441.97
092-088	17,393.85	3.8950	\$121,734,100.83
092-089	8,814.68	3.7854	\$58,298,324.97
092-090 HH	5,384.95	3.1100	\$38,740,643.13
092-091 HH	1,210.76	3.8564	\$9,603,403.96
093-120	355.66	3.3850	\$2,089,834.34
093-121 HH	86.38	3.0588	\$451,387.15
093-123	455.97	3.1783	\$2,437,069.29
093-124	495.04	3.2817	\$2,854,625.48
094-076	647.50	3.5033	\$3,825,835.44
094-078	3,539.93	2.9992	\$19,122,689.59
094-083	2,967.40	3.4836	\$17,353,731.45
094-086	1,773.50	3.3400	\$11,581,254.82
094-087	1,012.31	3.3000	\$5,566,851.09
095-059 HH	1,911.84	3.0481	\$10,816,539.61
096-088	17,648.70	4.5632	\$126,806,286.17
096-089	11,342.64	4.6548	\$91,678,927.89
096-090 HH	5,199.09	3.5489	\$53,088,454.67
096-091 HH	18,613.93	3.7574	\$140,008,169.79
096-092 HH	4,021.49	3.1799	\$39,827,818.71
096-093 HH	4,655.06	2.8290	\$38,997,125.60
096-094 HH	9,220.77	2.8245	\$61,025,573.69
096-095 HH	15,472.18	3.1000	\$140,489,101.31
096-098 HH	2,102.71	3.8700	\$17,178,043.28
096-099	1,346.53	3.1829	\$7,745,255.62
096-101 HH	615.84	3.0408	\$9,200,318.91
096-102 HH	1,883.14	3.3863	\$32,009,301.32
096-103	1,399.50	3.8984	\$10,415,165.90
096-104	3,106.40	4.2654	\$21,760,013.74
096-106 HH	3,179.34	2.6300	\$37,723,127.34
096-107 HH	883.31	4.1220	\$11,141,307.02
096-109	5,172.06	4.2694	\$36,264,580.29
096-110	5,858.65	3.8070	\$38,902,970.60
096-111	7,423.70	3.6597	\$48,626,011.45
096-112 HH	3,325.14	3.8844	\$28,996,894.20

096-113 HH	730.62	4.2465	\$7,465,557.69
096-114 HH	3,408.21	4.0807	\$31,248,418.20
096-115	577.19	5.5400	\$4,939,230.30
097-116	101.33	3.9291	\$754,947.60
097-118	60.10	3.6973	\$423,583.55
097-119	125.20	4.3627	\$836,970.21
097-122	80.25	3.7134	\$492,911.77
097-127	60.69	4.3350	\$466,490.16
097-129	2,355.36	3.3552	\$13,694,185.44
097-130	338.72	3.7576	\$2,161,982.77
097-131	445.41	4.0000	\$2,807,859.51
098-080	740.97	2.7500	\$3,444,963.26
099-078	56.75	4.4646	\$405,093.80
099-082	624.78	3.6500	\$3,774,268.51
100-059	931.95	2.7500	\$4,446,365.68
100-060	540.47	2.8731	\$2,462,731.98
100-061	947.91	2.7500	\$4,603,494.35
100-062	342.99	3.1947	\$1,987,856.05
100-063	3,478.23	3.2500	\$18,926,800.34
100-064 HH	174.63	2.8531	\$990,484.51
100-065	345.18	3.3200	\$1,913,741.24
101-105	572.42	2.7500	\$2,846,323.00
101-107	258.14	2.7500	\$1,366,225.32
102-081	365.99	4.0900	\$2,489,312.94
102-085	768.81	3.7500	\$5,035,368.83
103-127	371.60	3.6700	\$2,356,038.94
103-128	260.12	3.1500	\$1,653,933.77
103-129	423.38	2.7500	\$2,070,757.29
103-130	900.97	2.7500	\$4,444,992.91
103-131	753.41	2.7500	\$3,514,507.04
103-132	1,956.88	2.7500	\$9,304,056.51
103-135	547.01	2.8740	\$2,667,297.10
104-041	254.22	3.9700	\$1,663,985.41
104-042	553.02	3.2039	\$2,968,284.87
104-043	700.71	3.1521	\$3,874,220.71
104-044 HH	1,997.36	3.0500	\$11,367,147.62
104-045	647.27	3.2602	\$3,800,627.14
105-123	323.58	3.7632	\$2,082,942.05
105-124	713.71	3.7400	\$4,433,574.22
105-125	92.21	4.9500	\$949,395.36
106-001	151.74	3.7000	\$904,337.05

106-002	289.02	3.3384	\$1,615,769.29
106-003	1,049.31	3.3207	\$5,927,939.01
106-004 HH	3,224.88	2.4200	\$17,346,436.99
106-005	1,138.98	3.5204	\$6,990,048.41
106-006	464.29	3.3824	\$2,714,262.41
106-008	80.37	3.5000	\$451,053.80
107-151	143.75	2.7500	\$727,452.81
107-152	942.02	2.8589	\$4,538,662.86
107-153	435.59	3.0000	\$2,450,299.49
107-154	839.08	2.7500	\$3,760,973.90
107-155	787.86	3.2100	\$4,368,864.30
107-156	577.38	2.9414	\$2,885,438.54
107-158	176.65	2.9500	\$913,003.99
108-142	2,618.76	3.5600	\$15,057,566.67
108-143	221.98	3.5705	\$1,288,726.17
108-144	181.22	3.4300	\$1,065,680.97
108-147 HH	205.20	3.4500	\$1,290,015.99
109-002	1,393.46	3.0966	\$7,606,944.77
109-003	2,757.21	3.2100	\$15,870,315.97
110-014	808.43	3.0694	\$4,616,903.14
110-029	2,277.75	2.7500	\$10,949,130.79
110-030	241.35	3.2500	\$1,267,332.38
110-031	462.81	3.9184	\$3,239,456.62
111-086	763.57	2.7500	\$3,889,445.04
111-087	1,058.03	2.7500	\$5,076,920.23
112-099	219.96	3.1200	\$1,234,784.52
112-101	613.07	2.7500	\$3,102,165.46
112-102	2,898.70	2.7000	\$14,142,969.27
112-103	853.58	2.7500	\$4,418,215.56
113-001	395.80	3.4354	\$2,190,870.33
114-112	422.30	3.2917	\$2,532,454.53
114-113	719.39	2.7500	\$3,479,755.91
114-114	1,454.36	2.7500	\$7,462,823.31
114-115	697.82	2.7500	\$3,363,644.56

114-116	100.63	3.4933	\$631,397.32
115-115 HH	35,315.00	4.1161	\$254,744,698.14

- * = County District code identifier for each district.
- ** = HH denotes hold harmless status.
- *** = Total of regular year and summer school average daily attendance.
- **** = School district tax levy in the Incidental and Teachers Funds.
- ***** = Total revenue used in study.

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